

shall not be subject to the provisions of any law inconsistent herewith.

“SEC. 12. [SHORT TITLE]. This Act may be cited as the ‘Coulee Dam Community Act of 1957’.”

§ 835c-1. Taxation and assessments; applicability of State laws

(a) Payments in lieu of taxes

The Secretary may enter into agreements to pay annual sums in lieu of taxes to any State or political subdivision thereof with respect to any real property situated therein after it is acquired pursuant to the authority of this Act and before execution by the United States of a contract of sale covering it, out of funds derived from the leasing of such lands. The amount so paid for any year upon any such property shall not exceed the taxes that would be paid to the State or subdivision as the case may be upon such property if it were not exempt from taxation thereby.

(b) Lands acquired by United States

Any public lands within the project and any lands or interests in lands acquired by the United States under this Act, beginning at such date or dates and subject to such provisions and limitations as may be fixed or provided by regulations made under section 8 [16 U.S.C. 835c-4], shall be (i) subject to the provisions of the laws of the State of Washington relating to the organization, government, and regulation of irrigation, reclamation, and conservancy districts, and (ii) subject to legal assessment or taxation by any such district, and to liens for such assessments and taxes and to all proceedings for the enforcement thereof, in the same manner and to the same extent as privately owned lands of like character. The United States does not assume any obligation for amounts so assessed or taxed; and any proceedings to enforce them shall be subject to any title then remaining in the United States, to any prior lien reserved to the United States for unpaid installments under land sale contracts made under this Act, and to any lien for any other charges, accrued or unaccrued, under and by virtue of such contracts or any contract between the United States and the district in which the land is located.

(c) Sale of project lands

In addition to taxation or assessment under subsection (b) of this section upon execution by the United States of a contract of sale of any lands within the project, the lands under contract may be taxed by the State or political subdivision thereof in the same manner and to the same extent as privately owned lands of a like character. All taxes legally so assessed may be enforced in the same manner and under the same proceeding whereby said taxes are enforced against privately owned lands, subject to the limitations in favor of the United States that govern the enforcement of district assessments or taxes as provided in subsection (b) of this section. If lands under any such contract shall at any time revert to the United States before transfer of title under the contract by reason of default thereunder, all liens or tax titles resulting from taxes levied pursuant to the authority of this subsection upon such lands shall be

thereupon extinguished; and the levying of any such tax by such State or political subdivision shall be deemed to be an agreement on its part, in the event of such reversion, to execute and record a formal release of such lien or tax title.

(May 27, 1937, ch. 269, § 5, as added Mar. 10, 1943, ch. 14, 57 Stat. 19; amended Pub. L. 87-728, § 6(a), Oct. 1, 1962, 76 Stat. 679.)

REFERENCES IN TEXT

This Act, referred to in subsecs. (a) and (b), is act May 27, 1937, ch. 269, as amended generally by act Mar. 10, 1943, ch. 14, 57 Stat. 14, known as The Columbia Basin Project Act, which enacted this section, sections 835, 835a to 835c, and 835c-2 to 835c-5 of this title, and provisions set out as a note under section 835 of this title. For complete classification of this Act to the Code, see Short Title note set out under section 835 of this title and Tables.

AMENDMENTS

1962—Subsec. (b). Pub. L. 87-728 struck out “Regulations to carry out this subsection shall be effective when filed for record in the manner provided in section 835a(f) of this title”.

§ 835c-2. Authorization of appropriations; establishment of Columbia Basin Land Development Account

There are authorized to be appropriated, out of any money in the Treasury not otherwise appropriated, such moneys as may be necessary to carry out the provisions of this Act, to be reimbursable to the extent required by this Act. All revenues received in carrying out the provisions of section 4 hereof [16 U.S.C. 835c] shall be covered into the General Treasury as miscellaneous receipts. Amounts equal to appropriated funds requisitioned by the Secretary and made available for disbursement on the books of the Treasurer of the United States shall be debited in a special account in the Treasury, to be known as the Columbia Basin Land Development Account. Amounts equal to revenues covered into the General Treasury as miscellaneous receipts shall be credited in said special account. After such credits equal the amount of the debits with interest thereon at the rate of 3 per centum per annum from the respective dates of the debits, additional credits in said special account shall be made by the Secretary, in the manner determined by him, the basis of corresponding credits to the construction cost obligations of the district or districts entering into contracts for the repayment thereof.

(May 27, 1937, ch. 269, § 6, as added Mar. 10, 1943, ch. 14, 57 Stat. 19; amended Pub. L. 87-728, § 6(b), Oct. 1, 1962, 76 Stat. 679.)

REFERENCES IN TEXT

This Act, referred to in text, is act May 27, 1937, ch. 269, as amended generally by act Mar. 10, 1943, ch. 14, 57 Stat. 14, known as The Columbia Basin Project Act, which enacted this section, sections 835, 835a to 835c-1, and 835c-3 to 835c-5 of this title, and provisions set out as a note under section 835 of this title. For complete classification of this Act to the Code, see Short Title note set out under section 835 of this title and Tables.

AMENDMENTS

1962—Pub. L. 87-728 substituted “for the repayment thereof” for “under section 835a of this title”.