credit by the Secretary upon any land development charges made by the United States in connection with the lieu farm unit for any such charges paid to the United States in connection with the original unit. A resident owner making an exchange under the provisions of this subchapter may, to the extent, to which he or, in the case of a widow, widower, heir, or devisee, his spouse or ancestor, as the case may be, has paid to the United States the purchase price of the original farm unit, be given credit by the Secretary upon the purchase price of his lieu farm unit; such credit may also be applied in the manner and circumstances provided in section 451b of this title upon irrigation construction charges for or properly assignable to his lieu farm unit.

(Aug. 13, 1953, ch. 428, §4, 67 Stat. 567.)

§ 451d. Disposal of improvements; water rights; revertibility of relinquished land

Within ninety days after receipt of notice of the approval by the Secretary of the application for exchange of entry and subject to the rights and interests of other parties, the entryman may dispose of, and he or his transferee or vendee may remove, any and all improvements placed on the relinquished unit. Upon the making of an exchange under this subchapter, any water right appurtenant to the original lands under the Federal reclamation laws shall cease and the water supply theretofore used or required to satisfy such right shall be available for disposition under those laws. Any land relinquished or conveyed to the United States under this subchapter shall revert to or become a part of the public domain and be subject to disposition by the Secretary under any of the provisions of the Federal reclamation laws.

(Aug. 13, 1953, ch. 428, §5, 67 Stat. 567.)

REFERENCES IN TEXT

The Federal reclamation laws, referred to in text, are identified in section 451i of this title.

§ 451e. Amendment of farm unit; application; amount of land; exchange; waiver

Upon timely application by an entryman on an unpatented farm unit on a Federal irrigation project, which shall be found by the Secretary, pursuant to a land classification, to be insufficient to support a family, the Secretary may, upon terms and conditions satisfactory to him, amend the farm unit of said entryman, combine all or a part of the lands of said farm unit with other contiguous or noncontiguous lands on the same project which are declared by the Secretary to be open to entry or purchase, and thereby form and designate an amended farm unit for said entryman, which in no event shall exceed three hundred and twenty acres of land containing not more than one hundred and sixty irrigable acres designated by the Secretary. The acceptance of the amended farm unit by the applicant shall be deemed an exchange within the meaning of this subchapter. In extending the benefits of this section to a resident owner of private lands as provided in section 451a of this title, the Secretary may waive, in whole or in part, the provisions of clause (iii) of subsection (b) of section 451a of this title.

(Aug. 13, 1953, ch. 428, §6, 67 Stat. 567.)

§ 451f. Exchanges subject to mortgage contracts

Any exchange pursuant to this subchapter of land that is subject to a mortgage contract with the Secretary of Agriculture under sections 1006a and 1006b of title 7, and any disposition pursuant to this subchapter of property that is subject to such a mortgage contract, shall be effected only in such form and manner and upon such terms and conditions as are consistent with the authority of the Secretary of Agriculture over such mortgage contract and such property under the Bankhead-Jones Farm Tenant Act, as amended [7 U.S.C. 1000 et seq.], as supplemented by sections 1006a and 1006b of title 7.

(Aug. 13, 1953, ch. 428, §7, 67 Stat. 568.)

References in Text

The Bankhead-Jones Farm Tenant Act, referred to in text, is act July 22, 1937, ch. 517, 50 Stat. 522, as amended, which is classified generally to chapter 33 (§1000 et seq.) of Title 7, Agriculture. For complete classification of this Act to the Code, see section 1000 of Title 7 and Tables.

§ 451g. Preferences; veterans; timely applicants

Where there are two or more timely applicants for a farm unit on a particular project or division thereof under the provisions of this subchapter, one or more of whom is an ex-serviceman who would be entitled under the applicable statutes to a preference in making entry of farm units on such project or division, the ex-serviceman, or one of them, shall have a preference in making such exchange. Any timely applicant for an exchange under the provisions of this subchapter shall be entitled to preference over any other applicant for a farm unit on the same project or division thereof.

(Aug. 13, 1953, ch. 428, §8, 67 Stat. 568.)

§ 451h. Establishment of farm units; size; contiguous or noncontiguous

In administering sections 434, 448, and 544 of this title, the Secretary may, to the extent found necessary as shown by a land classification to provide farm units sufficient in size to support a family, establish such units of not more than three hundred and twenty acres containing not more than one hundred and sixty irrigable acres designated by him and may permit entry and assignment under the homestead laws, and retention and assignment under the desert land laws, of such units. The lands included in farm units established pursuant to the authority of this section and entered under the homestead laws may be contiguous or noncontiguous.

(Aug. 13, 1953, ch. 428, §9, 67 Stat. 568.)

§ 451i. "Federal irrigation project" defined

As used in this subchapter, the term "Federal irrigation project" means any irrigation project subject to the Federal reclamation laws (Act of June 17, 1902, 32 Stat. 388, and Acts amendatory thereof or supplementary thereto), to which laws this subchapter itself shall be deemed a supplement.

(Aug. 13, 1953, ch. 428, §11, 67 Stat. 568.)

REFERENCES IN TEXT

Act of June 17, 1902, referred to in text, is popularly known as the Reclamation Act, which is classified generally to this chapter. For complete classification of this Act to the Code, see Short Title note set out under section 371 of this title and Tables.

§ 451j. Rules and regulations

The Secretary may perform any and all acts and make all rules and regulations necessary and proper for carrying out the purposes of this subchapter.

(Aug. 13, 1953, ch. 428, §12, 67 Stat. 568.)

§ 451k. Availability of appropriations; expenses as nonreimbursable

Appropriations heretofore or hereafter made for carrying on the functions of the Bureau of Reclamation shall be available for credits, expenses, charges, and costs provided by or incurred under this subchapter. Expenses incurred in carrying out the provisions of sections 451 to 451f of this title, shall be nonreimbursable and nonreturnable under the Federal reclamation laws

(Aug. 13, 1953, ch. 428, §13, 67 Stat. 568.)

REFERENCES IN TEXT

The Federal reclamation laws, referred to in text, are identified in section 451i of this title.

SUBCHAPTER VIII—TAXATION

§ 455. State taxation; lands of homestead entry-

The lands of any homestead entryman under the Act of June 17, 1902, known as the Reclamation Act, or any Act amendatory thereof or supplementary thereto, and the lands of any entryman on ceded Indian lands within any Indian irrigation project, may, after satisfactory proof of residence, improvement, and cultivation, and acceptance of such proof by the Bureau of Land Management, be taxed by the State or political subdivision thereof in which such lands are located in the same manner and to the same extent as lands of a like character held under private ownership may be taxed.

(Apr. 21, 1928, ch. 394, §1, 45 Stat. 439; June 13, 1930, ch. 477, 46 Stat. 581; 1946 Reorg. Plan No. 3, §403, eff. July 16, 1946, 11 F.R. 7876, 60 Stat. 1100.)

REFERENCES IN TEXT

Act of June 17, 1902, known as the Reclamation Act, referred to in text, is act June 17, 1902, ch. 1093, 32 Stat. 388, as amended, which is classified generally to this chapter. For complete classification of this Act to the Code, see Short Title note set out under section 371 of this title and Tables.

AMENDMENTS

 $1930\mathrm{-Act}$ June 13, 1930, inserted ''and the lands of any entryman on ceded Indian lands within any Indian irrigation project,''.

TRANSFER OF FUNCTIONS

"Bureau of Land Management" substituted in text for "General Land Office" on authority of section 403 of Reorg. Plan No. 3 of 1946, set out as a note under section 1 of this title.

§ 455a. State taxation; lands of desert-land entryman

The lands of any desert-land entryman located within an irrigation project constructed under the Reclamation Act and obtaining a water supply from such project, and for whose land water has been actually available for a period of four years, may likewise be taxed by the State or political subdivision thereof in which such lands are located.

(Apr. 21, 1928, ch. 394, §2, 45 Stat. 439; June 13, 1930, ch. 477, 46 Stat. 581.)

References in Text

The Reclamation Act, referred to in text, is identified in section 455 of this title.

AMENDMENTS

1930—Act June 13, 1930, reenacted section without change.

§ 455b. State tax as lien upon lands; prior lien of United States; rights of holder of tax title

All such taxes legally assessed shall be a lien upon the lands and may be enforced upon said lands by the sale thereof in the same manner and under the same proceeding whereby said taxes are enforced against lands held under private ownership; but the title or interest which the State or political subdivision thereof may convey by tax sale, tax deed, or as a result of any tax proceeding shall be subject to a prior lien reserved to the United States for all due and unpaid installments on the appraised purchase price of such lands and for all the unpaid charges authorized by law whether accrued or otherwise. The holder of such tax deed or tax title resulting from such tax shall be entitled to all the rights and privileges in the land of an assignee of such entryman on ceded Indian lands or of an assignee under the provisions of section 441 of this title or of any such entries in a Federal reclamation project constructed under said Act of June 17, 1902, as supplemented or amend-

(Apr. 21, 1928, ch. 394, §3, 45 Stat. 439; June 13, 1930, ch. 477, 46 Stat. 581.)

References in Text

Act of June 17, 1902, referred to in text, is act June 17, 1902, ch. 1093, 32 Stat. 388, as amended, popularly known as the Reclamation Act, which is classified generally to this chapter. For complete classification of this Act to the Code, see Short Title note set out under section 371 of this title and Tables.

§ 455c. Extinguishment of liens and tax titles on reversion of lands to United States

If the lands of any such entryman shall at any time revert to the United States for any reason whatever, all such liens or tax titles resulting from assessments levied after June 13, 1930, upon such lands in favor of the State or political subdivision thereof wherein the lands are located, shall be and shall be held to have been, thereupon extinguished; and the levying of any such assessment 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