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 entry-

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

(Apr. 21, 1928, ch. 394, §4, as added June 13, 1930, ch. 477, 46 Stat. 581.)

SUBCHAPTER IX—CONSTRUCTION CHARGES

§ 461. Determination of construction charges generally

The construction charges which shall be made per acre upon the entries and upon lands in private ownership which may be irrigated by the waters of any irrigation project shall be determined with a view of returning to the reclamation fund the estimated cost of construction of the project, and shall be apportioned equitably.

(June 17, 1902, ch. 1093, §4, 32 Stat. 389.)

CODIFICATION

Section is comprised of part of section 4 of act June 17, 1902. Remainder of such section 4 is classified to section 419 of this title.

SECTION AS UNAFFECTED BY SUBMERGED LANDS ACT

Provisions of this section as not amended, modified or repealed by the Submerged Lands Act, see section 1303 of this title.

§ 462. Classification of irrigable lands and equitable apportionment of charges

The irrigable lands of each new project and new division of a project approved, after December 5, 1924, shall be classified by the Secretary with respect to their power, under a proper agricultural program, to support a family and pay water charges, and the Secretary is authorized to fix different construction charges against different classes of land under the same project for the purpose of equitably apportioning the total construction cost so that all lands may as far as practicable bear the burden of such cost according to their productive value.

(Dec. 5, 1924, ch. 4, §4, subsec. D, 43 Stat. 702.)

DEFINITIONS

The definitions in section 371 of this title apply to this section

§ 463. Repealed. May 25, 1926, ch. 383, § 47, 44 Stat. 650

Section, act Dec. 5, 1924, ch. 4, §4, subsec. E, 43 Stat. 702, related to notices concerning construction charges.

§ 464. Increases of charges on failure to make water-right application

In all cases where application for water right for lands in private ownership or lands held under entries not subject to the reclamation law shall not be made within one year after August 13, 1914, or within one year after notice issued in pursuance of section 419 of this title, in cases where such notice has not been issued prior to August 13, 1914, the construction charges for such land shall be increased 5 per centum each year until such application is made and an initial installment is paid.

(Aug. 13, 1914, ch. 247, §9, 38 Stat. 689.)

REFERENCES IN TEXT

The reclamation law, referred to in text, is defined in section 472 of this title.

§ 465. Charges for water service prior to notice of construction charge

Whenever water is available and it is impracticable to apportion operation and maintenance charges as provided in section 492 of this title, the Secretary of the Interior may, prior to giving public notice of the construction charge per acre upon land under any project, furnish water to any entryman or private landowner thereunder until such notice is given, making a reasonable charge therefor, and such charges shall be subject to the same penalties and to the provisions for cancellation and collection as herein provided for other operation and maintenance charges.

(Aug. 13, 1914, ch. 247, §11, 38 Stat. 689.)

References in Text

Herein, referred to in text, means act Aug. 13, 1914, ch. 247, 38 Stat. 686, as amended, which is classified to sections 373, 414, 418, 435 to 437, 440, 443, 464, 465, 469, 471, 472, 475, 477 to 481, 492, 493, 494 to 497, and 499 of this title. For complete classification of this Act to the Code, see Tables.

§ 466. Surveys to correct errors or inequalities in original basis of project

On each project existing prior to December 5, 1924, where, in the opinion of the Secretary, it appears that on account of lack of fertility in the soil, an inadequate water supply, or other physical causes, settlers are unable to pay construction costs, or whenever it appears that the cost of any reclamation project by reason of error or mistake or for any cause has been apportioned or charged upon a smaller area of land than the total area of land under said project, the Secretary is authorized to undertake a comprehensive and detailed survey to ascertain all pertinent facts, and report in each case the result of such survey to the Congress, with his recommendations: Provided, That the cost and expense of each such survey shall be charged to the appropriation for the project on account of which the same is made, but shall not be charged as a part of the construction or operation and maintenance cost payable by the water users under the project.

(Dec. 5, 1924, ch. 4, §4, subsec. K, 43 Stat. 703.)

DEFINITIONS

The definitions in section 371 of this title apply to this section.

§ 467. Repealed. May 25, 1926, ch. 383, § 47, 44 Stat. 650

Section, act Dec. 5, 1924, ch. 4, §4, subsec. L, 43 Stat. 703, related to adjustment of charges and items to be included in adjustment.

§ 468. Withdrawal of notice given and modification of applications and contracts made prior to February 13, 1911

The Secretary of the Interior may, in his discretion, withdraw any public notice issued prior to February 13, 1911, under section 419 of this title, and he may agree to such modification of water-right applications duly filed prior to February 13, 1911, or contracts with water users' associations and others, entered into prior to February 13.