

sion 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.)

**Editorial Notes**

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.)

**Editorial Notes**

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 entryman**

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.)

**Editorial Notes**

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—Act June 13, 1930, inserted "and the lands of any entryman on ceded Indian lands within any Indian irrigation project,".

**Executive Documents**

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.)

**Editorial Notes**

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.