tent 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—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 amended.

(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.