

CHAP. 477.—An Act To amend the Act entitled “An Act to permit taxation of lands of homestead and desert-land entrymen under the Reclamation Act,” approved April 21, 1928, so as to include ceded lands under Indian irrigation projects.

June 13, 1930.
[S. 4318.]
[Public, No. 349.]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Act entitled “An Act to permit taxation of lands of homestead and desert-land entrymen under the Reclamation Act,” approved April 21, 1928, is amended to read as follows: “That 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 General Land Office, 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.

Reclamation Act.
Vol. 45, p. 430, amended.
U. S. C., Supp. IV,
p. 585.
Lands of homestead
entrymen under, etc.,
subject to State, etc.,
taxation.

“SEC. 2. 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.

Desert-land entry-
men receiving water
from irrigation project,
subject to tax.

“SEC. 3. 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 the Act of June 23, 1910, as amended, or of any such entries in a Federal reclamation project constructed under said Act of June 17, 1902, as supplemented or amended.

Enforcement of as-
sessed taxes.

Tax sale, etc., title,
subject to prior lien for
unpaid purchase price,
etc.

Holder's rights.

Vol. 36, p. 592.

“SEC. 4. 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 the date of this amendatory Act upon such lands in favor of the State or political subdivision thereof wherein the lands are located, shall be and shall

Tax titles extin-
guished if land reverts
to United States.

State, etc., to execute
release. 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."

Approved, June 13, 1930.