

IN THE SENATE

SENATE BILL NO. 1063

BY RESOURCES AND ENVIRONMENT COMMITTEE

AN ACT

1
2 RELATING TO IRRIGATION; AMENDING SECTION 43-725, IDAHO CODE, TO PROVIDE THAT
3 CERTAIN STATE LANDS SHALL BE SUBJECT TO SPECIFIED LAW FOR THE LEVY AND
4 COLLECTION OF ASSESSMENTS.

5 Be It Enacted by the Legislature of the State of Idaho:

6 SECTION 1. That Section 43-725, Idaho Code, be, and the same is hereby
7 amended to read as follows:

8 43-725. STATE LANDS ~~EXEMPT FROM~~ SUBJECT TO ASSESSMENT. ~~No state lands~~
9 ~~included within any legally organized irrigation district shall ever be~~
10 ~~assessed, nor shall any of the preceding sections relative to the levying~~
11 ~~and collecting of assessments and taxes apply. The county recorder of ev-~~
12 ~~ery county in which certificates of sale of any state lands for irrigation~~
13 ~~district taxes have heretofore been filed or recorded shall cancel the same~~
14 ~~upon the records of said counties~~ Lands belonging to the state to which an
15 irrigation district has apportioned benefits pursuant to the provisions of
16 this title shall be subject to the applicable provisions of this title for
17 the levy and collection of assessments for such benefits.