

IN THE HOUSE OF REPRESENTATIVES

HOUSE BILL NO. 273

BY WAYS AND MEANS COMMITTEE

AN ACT

1  
2 RELATING TO GROUND WATER DISTRICTS; AMENDING SECTION 42-5240, IDAHO CODE, TO  
3 PROVIDE FOR THE PRIORITY OF CERTAIN LIENS AND TO PROVIDE THAT UPON THE  
4 SALE OF THE PROPERTY FOR PAYMENT OF A LIEN THE PURCHASER SHALL TAKE THE  
5 PROPERTY SUBJECT TO CERTAIN OUTSTANDING TAXES AND ANNUAL ASSESSMENTS.

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

7 SECTION 1. That Section 42-5240, Idaho Code, be, and the same is hereby  
8 amended to read as follows:

9 42-5240. LIEN OF ASSESSMENT. From and after January 1 of any year,  
10 all assessments, other than those levied against municipalities, shall be  
11 liens against the land of ground water users to which the water rights used  
12 to determine assessments are appurtenant, and notwithstanding anything to  
13 the contrary in this chapter or any provisions incorporated therein by ref-  
14 erence, shall have a priority coequal to the lien of real property taxes and  
15 shall be superior to the lien of any mortgage or other encumbrance, whether  
16 prior in time or not, and shall constitute such lien until paid. Such liens  
17 shall not be removed until the assessments are paid or the property is sold  
18 for the payment thereof. Upon any sale of the property the purchaser at such  
19 sale shall take the property subject to all outstanding taxes and all annual  
20 assessments of the district subsequent in time to the assessment for which  
21 the foreclosure occurred.