

TITLE 50  
MUNICIPAL CORPORATIONS

CHAPTER 18  
CITY IRRIGATION SYSTEMS

50-1801. CITY IRRIGATION SYSTEM AUTHORIZED. Any city within the state of Idaho is hereby authorized, in the whole or part of the city to establish a city irrigation system and to extend the boundaries within which it will supply and deliver irrigation water; to acquire by purchase, contract, eminent domain or otherwise and to operate, maintain, construct, improve, enlarge and extend an irrigation system to supply water to a part or all of the lands, lots, parcels and pieces of real estate within the limits of such city; to acquire by appropriation, purchase, contract, eminent domain or by any other lawful means not herein enumerated any of the public or private waters of the state of Idaho whether such waters are surface or subterranean waters; to acquire, extend, enlarge, maintain and operate any canals, ditches, conduits and rights of way for ditches, canals and conduits by contract, deed, eminent domain or any other lawful means for the use of such city in supplying water to and distributing the same throughout the city.

[50-1801, added 1967, ch. 429, sec. 356, p. 1249.]

50-1802. CITY CONTROL -- PETITION. Every city in the state of Idaho shall have the power by and through its council, upon a petition signed by a majority of the owners or representatives of owners of real property within any city receiving water by distribution from any ditch or canal, whether such ditch or canal be privately or otherwise controlled: to regulate, control and supervise the distribution of all water used by the inhabitants thereof for irrigation purposes; to convey the same by ditches, laterals, pipes, aqueducts, flumes, culverts or other feasible means, through the public streets, avenues and alleys; to apportion such irrigation water among such inhabitants; to regulate the distribution, and otherwise supervise, control and distribute such irrigation water in such a way as to promote the general welfare of the inhabitants of such city.

[50-1802, added 1967, ch. 429, sec. 357, p. 1249.]

50-1803. ASSIGNMENT OF WATER STOCK TO CITY. Where the inhabitants of a city own stock in irrigation or canal companies supplying them with irrigation water for use therein, and desire to receive the benefit of the provisions of sections [50-1801](#) through [50-1835](#), it shall be necessary for such owners of irrigation and canal companies' stock to assign the same over to the city in trust for their use and benefit. Thereafter such city will represent such inhabitants or owners at all stockholders meetings of such irrigation or canal companies, pay all assessments levied against such assigned stocks by such canal or irrigation companies for upkeep or maintenance expense thereof, and thereafter assume full control of conveying, apportioning, regulating and distributing such water to the inhabitants of such city.

If said city subsequently constructs a substitute system whereby irrigation water is supplied to all or a part of said properties from another source, or said city council determines that all or a part of the system need not be continued, then such city may sell, in accordance with [chapter 14, title 50](#), Idaho Code, or lease all or a part of such canal or irrigation com-

pany's stock so assigned to it in trust so long as said water can be physically transferred in accordance with the statutory requirements governing water transfers by irrigation and canal companies. All proceeds from any sale or lease shall be used by said city for the benefit of its inhabitants.

[50-1803, added 1967, ch. 429, sec. 358, p. 1249; am. 1972, ch. 300, sec. 1, p. 748.]

50-1804. CITY WATER CERTIFICATE. In lieu of such stock so assigned to such city, it shall issue to such assignors a city water certificate, showing such assignor to be entitled to all the water to which he was originally entitled under the certificates [of such canal or irrigation companies, which municipal water certificates] shall be signed by the mayor and clerk of the city, with the corporate seal thereof affixed, guaranteeing to the owner or holder thereof his full property rights concerning the use and benefit to be derived from the water he originally enjoyed under such assigned certificate. Such city water certificate issued in accordance herewith and city ordinances passed in pursuance hereof, shall be prima facie evidence in all courts of law and equity, of the right of the owner and holder thereof to the ownership, use and benefit of the water guaranteed thereby, subject only to the power of the city in which the same is used to convey, control, distribute and apportion the same in accordance with the provisions of this chapter.

[50-1804, added 1967, ch. 429, sec. 359, p. 1249.]

50-1805. CONTRACTS FOR DISTRIBUTION OF WATER, COLLECTION AND REMISSION OF IRRIGATION DISTRICT ASSESSMENTS. Every city incorporated under the laws of the state of Idaho shall have the power to enter into a contract in writing with an irrigation district organized or hereafter organized under the laws of the state of Idaho, or with any person, association or corporation where water has been purchased or is being furnished or used for lands within said irrigation district and within the boundaries of any such city, whereby such city shall assume the duty of the distribution of such water to the persons within such city having the right to the use thereof, and to receive such water at such place as shall be provided for in such contract. Such city may enter into a contract with any irrigation district to act as the agent of the irrigation district and be empowered to collect any or all assessments or charges which such irrigation district shall be authorized by law to levy upon all or any part of the lands within such city. Such assessments shall be entered upon the assessment roll as herein provided under an appropriate column to be known as "..... Irrigation District Assessments" and shall remit to such irrigation district, annually or at more frequent intervals as the contract may provide[, ] all moneys collected on account of such levy for the previous year or other remittance period provided by the contract, less the commission contracted to be paid for such collection. If the assessments become delinquent and the property is redeemed from such delinquency, the city shall remit the proportionate part of the amount collected on such delinquency, as the amount due for bonds and interest on such parcels of property shall bear to the other assessments contained in the original tax levy. If a tax deed is taken by the city and thereafter the property so taken is sold as provided in sections [50-1801](#) through [50-1835](#), Idaho Code, the irrigation district shall likewise receive its proportionate part of the sale price of such property so sold. Such city shall be entitled to compensation, for collecting assessments and making payments to the irrigation district,

in an amount equal to the actual cost which the city incurred in collecting and making such payments. The city shall certify to the district annually, not less than three (3) weeks before the date set for making the annual assessment by the district, the amount set by the city as the cost of collecting and making such payments to the district, and that amount shall be included by the district in its assessments or charges for that year against the lands for which the city collects and makes payments to the district as provided by the contract. Nothing in sections [50-1801](#) through [50-1835](#), Idaho Code, shall be construed to make said city primarily liable for any such irrigation district assessments to be collected or obligations, except for the faithful remittance of the funds collected; provided, however, that under contracts where water rights are pooled for delivery and a uniform method of allocating the assessments and charges of the district has been adopted as authorized by section [50-1805A](#), Idaho Code, the city shall be primarily liable for all such irrigation district assessments to be collected, including operation, maintenance, and principal and interest on bonded or contract indebtedness.

[50-1805, added 1967, ch. 429, sec. 360, p. 1249; am. 1981, ch. 31, sec. 1, p. 49.]

50-1805A. POOLING OF WATER RIGHTS FOR DELIVERY -- UNIFORM METHOD OF ALLOCATION OF ASSESSMENTS AND CHARGES -- ALLOCATION AND ACCOUNTING FOR BONDED OR CONTRACT INDEBTEDNESS. Except where a landowner makes a timely written demand for delivery of water in accordance with the water right or water rights allocated and made appurtenant to his lands, water rights may be pooled for delivery purposes, but such pooling shall not be deemed a change in place of use and shall not require compliance with sections [42-108](#) or [42-222](#), Idaho Code. Failure of a landowner to make written demand for delivery of water in accordance with the water rights allocated and made appurtenant to his land, on or before March 1 of the applicable year, shall be deemed consent by that landowner to the pooling of water rights for delivery purposes as provided in this section. When water rights are pooled for delivery, the city shall adopt a uniform method of allocating the assessments and charges of the irrigation district against all lands for which water rights are thus pooled. The city shall furnish the district a certified list or map showing all lands for which water rights have been pooled and shall indicate that a uniform method of allocating assessments and charges has been established; and subsequent assessments and charges of the district against those lands shall be levied or made as if all such lands constituted a single parcel, but the assessments and charges of the district shall be allocated by the city proportionately and separately for each actual parcel of such lands, according to the list and apportionment of benefits made by the district for the applicable assessment or charge, and no lien shall attach to any parcel except for assessments or charges properly allocated to that parcel.

[50-1805A, added 1981, ch. 31, sec. 2, p. 50.]

50-1806. APPORTIONMENT OF COSTS. To defray the expense of conveying, controlling, distributing and apportioning such irrigation water as herein provided, the city may assess and apportion the cost thereof against the several water user [users] or landowners using the same, according to the length of time each user or landowner may use such water, and collect such money and keep it in a separate fund to be known as the "Irrigation Fund" of such city

for the purpose of paying such expense, including the assessment of the canal or irrigation companies who furnish such city with water for upkeep and maintenance thereof, upon the assigned stock held by such city, provided, that such city may pay said expense out of the general fund and provide for such payment through the general levy, if a majority of the city council so determine.

[50-1806, added 1967, ch. 429, sec. 361, p. 1249.]

50-1807. LEVYING OF ANNUAL ASSESSMENTS TO DEFRAY OPERATING AND MAINTENANCE COSTS. The clerk of such city which shall acquire and operate a city irrigation system under sections [50-1801](#) through [50-1835](#), Idaho Code, shall act as the assessor of such irrigation system and shall, on or before the fourth Monday of January of each year, prepare an assessment book containing a full and accurate list and description of all of the lots, parcels, pieces and tracts of land within the boundaries of such city irrigation system to which irrigation water is being supplied by such system, and a list of the persons who own, claim or have in possession or control thereof during said year, giving the number of acres in the unplatted portion of such city and the number of the lots and blocks within the boundaries of such city irrigation system listed to each person. The mayor and council of such city shall, on or before the second Wednesday of February of each year, meet and make an estimate of the necessary funds for the expenses of maintaining, operating, improving, extending and enlarging said city irrigation system for the current fiscal year. Said estimate shall also include a reasonable sum not to exceed ten percent (10%) of the total estimate for anticipated unpaid and delinquent taxes and such sum as may be necessary to retire outstanding warrants, indebtedness, sinking funds, bonds and interest of a city irrigation system, and shall spread the same upon their minutes and shall thereupon apportion to each lot, piece or parcel of land within the boundaries of such irrigation system in proportion to the benefits received by such lot, piece or parcel of land growing out of the maintenance and operation of such irrigation system. Such assessment shall be immediately carried out by the city clerk and entered under appropriate columns on the assessment roll. Said assessment roll shall contain an appropriate column for each item assessed and shall be subject to review by the mayor and council of the city as hereinafter provided. On or before the first day of March of each year the city clerk must give notice of the time the mayor and council shall meet to correct the assessments so made; said notice shall be published twice at intervals of not less than six (6) days in the official newspaper to give notice when the mayor and council will meet to correct such assessments so levied and assessed as herein provided. The time fixed for such meeting shall not be later than the twentieth day of March of each year and in the meantime the assessment books shall remain in the office of the city clerk for the inspection of any person interested.

[50-1807, added 1967, ch. 429, sec. 362, p. 1249; am. 2001, ch. 186, sec. 1, p. 649.]

50-1808. ISSUANCE OF COUPON BONDS. Every city shall have power and authority to issue coupon bonds in a sufficient amount to acquire by purchase, contract, eminent domain or otherwise, and to construct, improve, enlarge, alter and extend irrigation water, waterworks and an irrigation system for such corporation and an irrigation water supply therefor.

[50-1808, added 1967, ch. 429, sec. 363, p. 1249.]

50-1809. CONTROL OF DITCHES. To fully carry into effect the purposes of sections [50-1801](#) through [50-1835](#) every city shall have power to construct, enlarge, diminish, alter or change all irrigation ditches, aqueducts, pipelines, flumes, canals or laterals within its corporate limits that may be necessary to convey, control, distribute, apportion and regulate such irrigation water to the inhabitants thereof in accordance herewith.

[50-1809, added 1967, ch. 429, sec. 364, p. 1249.]

50-1810. POWER OF CITY TO PRESCRIBE PENALTIES FOR INTERFERENCE. Such city after taking over the control, conveyance, distribution and regulation of such irrigating water, shall have power, by ordinance, to declare it a misdemeanor for any unauthorized person to meddle, dam, turn, interfere, or in any manner tamper with such irrigating water and disarrange the schedule of such city and thereby deprive any user or landowner from the uninterrupted use and benefit of his turn of said water, and provide a penalty for such misdemeanor.

[50-1810, added 1967, ch. 429, sec. 365, p. 1249.]

50-1811. BOARD OF CORRECTION -- CHANGES IN ASSESSMENT BOOKS. At the time of the meeting specified in the notice required by section [50-1807](#), the mayor and council of such city are hereby constituted a board of correction and for that purpose shall meet and continue in session from day to day as long as may be necessary not to exceed three (3) days, exclusive of holidays and make such changes in the said assessment book as may be necessary to make it conform to the facts, and such assessments levied for the maintenance, operation, extension and enlargement of the works may be reviewed by the mayor and council of the city during said time upon the request of any person interested, and within five (5) days after the mayor and council, shall have adjourned as a board of correction, the city clerk shall complete the assessment books as the same may have been adjusted and/or corrected by the mayor and council sitting as a board of correction and shall certify to the same and deliver said books to the city treasurer who shall collect the assessments in the manner herein provided.

[50-1811, added 1967, ch. 429, sec. 366, p. 1249.]

50-1812. CORRECTION OF IRREGULARITIES UPON GIVING NOTICE -- OMISSIONS. If the levy of any assessment or assessments for any year as provided by this section, upon any or all the lands, lots, pieces or parcels of real estate within the boundaries of such irrigation system, shall be discovered to be irregular and void because of any irregularity, informality or error in the assessment books or for any other reason, the said mayor and council of the city may meet and correct such errors upon five (5) days prior notice published in the official newspaper, as provided in sections [50-1801](#) through [50-1835](#) [, Idaho Code,] and at such meeting correct any error or mistake that may have been found to exist which makes such assessment roll invalid, provided, that no invalidity of such assessment roll may be claimed on account of the omission of the name or the incorrect naming of the owner of any lots, pieces or parcels of real estate so assessed or the omission of lands, lots, pieces or parcels of real estate through error or inadvertence

from the assessment roll, but that such omitted lot, piece or parcel of land shall be assessed by the city clerk.

[50-1812, added 1967, ch. 429, sec. 367, p. 1249.]

50-1813. ASSESSMENTS AS PRIOR LIENS. All assessments levied under this act shall be a first and prior lien, subject only to state and county taxes and assessments based on any irrigation bond issue outstanding at the time of the passage of section [sections] 50-1801 through 50-1835[, Idaho Code], against the property assessed from and after the first Monday of April of any year, and such lien shall not be removed until the assessments are paid or the property sold for the payment thereof, and any lots, pieces or parcels of real estate within the boundaries of such city irrigation system owned by a city or county and not used purely for governmental purposes shall be subject to such assessment.

[50-1813, added 1967, ch. 429, sec. 368, p. 1249.]

50-1814. NOTICE OF TIME ASSESSMENTS BECOME DUE -- APPORTIONMENT OF ASSESSMENTS. Upon receipt of such assessment roll the treasurer of the city shall publish a notice in the official newspaper of such city that the said assessments shall be due and payable on or before the 1st day of April of each year, which said notice shall be published twice at intervals of not less than six (6) days. All assessments collected shall, by the city treasurer, be apportioned to the several funds in proportion to the several levies. No irrigation water shall be supplied to any lots, pieces or parcels of land within the boundaries of such irrigation system until such assessments shall have been paid in full.

[50-1814, added 1967, ch. 429, sec. 369, p. 1249.]

50-1815. ENTRY OF DELINQUENT ASSESSMENTS AND PENALTIES -- AMOUNTS OF PENALTY AND INTEREST. On or before the second Monday of July of each year in which the assessments are levied, the treasurer of the city shall enter all delinquent assessments and penalties on the assessment roll, which entry shall be considered to be dated as of the first day of July of each year, and shall have the force and effect of a sale to the city treasurer of the city as grantee in trust for said city of all the lands, parcels, pieces or tracts of real estate entered upon such assessment roll upon which such assessments have not been paid before delinquency. The penalty required to be added on delinquent assessments shall be two per cent (2%) of the amount unpaid and the treasurer of such city shall collect such assessments which are delinquent with such penalty added, together with interest on the amount of such delinquent assessment at the rate of eight per cent (8%) per annum from the date of sale until redemption.

[50-1815, added 1967, ch. 429, sec. 370, p. 1249.]

50-1816. CERTIFICATE SHOWING AMOUNT OF COLLECTIONS AND DELINQUENCIES. On or before the third Monday of July of each year in which the assessments were levied, the treasurer of the city shall make his certificate to the clerk of the city showing the amount of such assessments collected before delinquency and the amount of such assessments which have become delinquent.

[50-1816, added 1967, ch. 429, sec. 371, p. 1249.]

50-1817. COMPILATION OF ALPHABETICAL LIST OF DELINQUENCIES. On or before the fourth Monday of July of the year in which such assessments were levied, the city treasurer shall compile a list of such delinquency entries, in cases where redemption has not been made, which list shall contain a description of the lots, lands, parcels and pieces of real estate covered by such delinquency entry and the name of the person or persons to whom they are assessed, together with the amount of such delinquent assessments with penalties, and shall number each entry on such list consecutively in the order such entry appears on the assessment roll and in case such list is not in alphabetical order he shall supplement such list with an alphabetical index.

[50-1817, added 1967, ch. 429, sec. 372, p. 1249.]

50-1818. CERTIFIED COPY OF DELINQUENCY LIST FILED -- FEE. On or before the fourth Monday of July of the year in which such assessments were levied, the city treasurer shall file a certified copy of the delinquency list, as provided in the preceding section, with the county recorder of the county in which the lands covered by the various delinquent assessments are located which said list shall be kept with the records of said county recorder in a book to be furnished by such city designated "A Record of Delinquent Assessments of the City of . . . ." Upon receiving such certified list the recorder shall enter the same on his receipt book and shall be entitled to a filing fee of \$2.00 therefor.

[50-1818, added 1967, ch. 429, sec. 373, p. 1249.]

50-1819. REDEMPTION OF LANDS. After delinquency and prior to three (3) years from the date of delinquency, redemption of the lands may be made by paying to the city treasurer an amount equal to the delinquent assessment thereon, plus the penalty of two per cent (2%) thereon, together with interest at the rate of eight per cent (8%) per annum from the date of delinquency entry until paid. Upon redemption the city treasurer shall note the redemption on the delinquency list and shall issue a redemption certificate in triplicate showing the lands redeemed, the year in which the assessment was made, the delinquency entry number, and deliver one (1) copy thereof to the redemptioner and in case the delinquency list including the land being redeemed has been filed with the county recorder he shall file one copy with the county recorder of the county in which the land is located and thereupon the county recorder shall enter the redemption opposite the recording entry in his records of delinquency assessments for which service the county recorder shall be entitled to a fee of 25¢, which fee shall be added to the amount necessary for redemption and paid by the redemptioner and transmitted to the county recorder by the city treasurer.

[50-1819, added 1967, ch. 429, sec. 374, p. 1249.]

50-1820. UNREDEEMED PROPERTY DEEDED TO CITY. If the property is not redeemed within three (3) years from the date of delinquency entry, the treasurer must make to the city a deed to the property, but the city shall not be entitled to a tax deed for the lands, lots, parcels or pieces of real estate described in such delinquency entry until the following sections have been complied with.

[50-1820, added 1967, ch. 429, sec. 375, p. 1249.]

50-1821. NOTICE OF PENDING TAX DEED. The city treasurer shall publish a notice in the official newspaper of the city to the effect that he will take deed to all of the property upon the delinquency list for the year of delinquency (stating the year of delinquency) for which the city is entitled to take title to the property, but such notice need not give the names or the description of the property mentioned in the delinquency list. Said notice shall be inserted three (3) times at intervals of not less than one (1) week and the first insertion be not more than five (5) months and at the last insertion not less than three (3) months from the time of redemption period expired and the city treasurer shall thereupon, not less than three (3) months nor more than five (5) months before the expiration of the time of redemption, mail a notice of pending tax deed to the person or persons in whose name the land, lots, pieces or parcels of property stands in the recorder's office of the county in which said land, lot, piece or parcel of property is situated at such owner's last known place of residence. Said notice shall state when the delinquency entry was made, in whose name the property was assessed, the description of the lands, lots or pieces of real estate for which such delinquency was made, for what year assessed and when the term of redemption will expire. Any mortgagee or holder of a recorded lien upon such real estate or any holder of a bond of any local improvement district within the city may file a request in the office of the city treasurer for a notice similar to the one provided for the person in whose name the title of the real estate stands which said request shall include the name and address of the mortgagee, recorded lienholder or bondholder, the name of the reputed owner of the land, piece or parcel of real estate, the description of the same, the date of the expiration of mortgage or other lien or the maturity of such bonds, and such notice need not be sent after the date of expiration unless a further request therefor be duly filed. If the said mortgagee, lienholder or bondholder shall furnish a duplicate form of request, the treasurer of the city shall certify thereon to the filing of the request and deliver or mail the same to the party filing it. A notation of all such requests shall be inserted in a book by the city treasurer provided for that purpose, and notation of the name of the person and the description of the property and the date of the expiration of the lien shall be inserted in appropriate columns. As a part of the affidavit hereinafter provided, the city treasurer shall insert a certificate of the mailing of such notice, provided, that personal service of any of the notices provided in this section may be had upon the record owner of the property, mortgagee, recorded lienholder or bondholder in lieu of mailing such notice.

[50-1821, added 1967, ch. 429, sec. 376, p. 1249.]

50-1822. AFFIDAVIT OF COMPLIANCE BY TREASURER. The city treasurer shall, before the city shall be entitled to a deed, make an affidavit of his having complied with the conditions thereof, stating particularly the facts relied on as constitute such compliance, which affidavit shall be delivered to the city clerk to be by such officer entered on the records of his office and preserved in the files of his office. The city treasurer shall also cause to be filed with the city clerk an affidavit by the publisher, owner or editor of the official newspaper of the city in which notice of time of taking deed was printed and published, which said printed notice and affidavit of publication shall be filed and preserved among the files of the city clerk.



The affidavit of the city treasurer as herein provided and of the publisher, owner or editor of such official newspaper shall be prima facie evidence in all courts that such notice has been given and published as therein stated. Any person swearing falsely to such affidavit shall be deemed guilty of perjury and punished accordingly.

[50-1822, added 1967, ch. 429, sec. 377, p. 1249.]

50-1823. TAX DEED -- FORM AND CONTENTS -- TITLE CONVEYED. The matters recited in the delinquency entry must be recited in the deed to the city, and such deed duly acknowledged or proved shall be prima facie evidence in that: (1) the property was assessed as required by law; (2) that the property was equalized as required by law; (3) that the assessments were levied in accordance with law; (4) that the assessments were unpaid; (5) that at the proper time the delinquency entry was made as prescribed by law and by the proper officer; (6) that the property was unredeemed; (7) that the person who executed the deed was the proper officer of the city. Such deed duly acknowledged and proved shall be prima facie evidence of the regularity of all proceedings for the assessments up to and including the execution and delivery of the deed. The said deed shall convey to the grantee the right, title, and interest in the property as provided in section [63-1009](#), Idaho Code.

[50-1823, added 1967, ch. 429, sec. 378, p. 1249; am. 2016, ch. 273, sec. 5, p. 754.]

50-1824. DEED PRIMA FACIE EVIDENCE OF REGULARITY. Such deed duly acknowledged and proved is prima facie evidence of the regularity of all other proceedings from the assessment by the treasurer up to the execution of the deed.

[50-1824, added 1967, ch. 429, sec. 379, p. 1249.]

50-1825. DEED TO CITY -- RECITALS AND FORM. Upon the expiration of the period of redemption the city treasurer shall execute to the city a deed to the property described in the delinquency entry; which deed shall recite that it was issued in consideration of the amount of taxes or assessments (specifying the amount) for the year (naming the year) to the city treasurer of the city for the property therein described. Such deed shall be duly acknowledged by the city treasurer and shall be prima facie evidence of full compliance by the city and of all of its officers of every act and thing required to be done as a condition to the issuance of said deed and of the full compliance with the law, prerequisite to the execution of a valid tax deed and that the property has not been redeemed. Any number of descriptions of land held by one (1) person, firm, or corporation within the boundaries of the municipal irrigation system may be included in one (1) deed to the city.

[50-1825, added 1967, ch. 429, sec. 380, p. 1249.]

50-1826. SALE OF LAND BY CITY. All lots, pieces or parcels of land taken by the city under the provisions of this act may be sold by the city under the provisions of sections [50-1401](#) through [50-1409](#) [, Idaho Code], as property not acquired or used as a public park, playground or public building site.

[50-1826, added 1967, ch. 429, sec. 381, p. 1249.]

50-1827. PAYMENT OF STATE AND COUNTY TAXES BY CITY -- REPAYMENT UPON REDEMPTION -- SALE BY COUNTY FOR TAXES. Such city may pay state and county taxes on any property where the assessments levied hereunder are delinquent and within the boundaries of the city irrigation system, and may purchase any or [of] such property from the county at tax sale and the amount of the taxes paid by the city or the purchase price at tax sale shall be added to and become a part of city's lien on the property and must be repaid upon payment of delinquent assessments or redemption from tax deed, and when so purchased may be sold by the city in the manner provided for selling property acquired by the city for nonpayment of assessments under this act. When any property has been sold by the county for state and county taxes, the city operating a city irrigation system under this chapter may cancel all or a part of the taxes and assessments levied by it under sections [50-1801](#) through [50-1835](#)[, Idaho Code,] before such sale by the county and may issue or cause to be issued a redemption certificate or quit claim deed upon a proper resolution by the mayor and council without the necessity of advertising such property for sale.

[50-1827, added 1967, ch. 429, sec. 382, p. 1249.]

50-1828. DISPOSAL OF FUNDS FROM SALES. All moneys received from the sale of any lots, pieces or parcels of real estate under the provisions of sections [50-1801](#) through [50-1835](#)[, Idaho Code,] shall be paid into the city irrigation system fund by the treasurer of the city, and shall be apportioned to the various funds on the same basis as levies upon which the sale was made.

[50-1828, added 1967, ch. 429, sec. 383, p. 1249.]

50-1829. ACTION TO QUIET TITLE AGAINST OR TEST VALIDITY OF ASSESSMENT -- TENDER. Any suit, action or proceeding which may be commenced for the purpose of determining the validity of the sale of land for assessments, as in this act provided, to quiet title against the same or to remove the cloud thereof or to recover possession from the purchaser in possession of the lands so sold or its or his successor or assign, whether bought by the original owner or his successor in interest, shall be commenced within two (2) years from the date of the expiration of the period of redemption allowed by this act and not otherwise. In every action, suit or proceeding brought for such purposes, whether before or after the issuance of tax deed, the person claiming to be the owner, as against the person claiming under said tax deed, shall tender in the action, suit or proceeding and pay into the court at the time of filing the same amount of the purchase price for which the lands were sold together with all taxes and assessments which have been paid by the purchaser of said land after tax sale together with interest thereon at the rate of eight per cent (8%), per annum from the respective time of payment of such sum or sums up to the time of filing such pleading in the action, suit or proceeding. Said sum or such portion thereof as the courts shall find to be just shall be paid by the purchaser, his heirs or assigns, in case the right of title to the purchaser shall fail in such suit, action or proceeding.

[50-1829, added 1967, ch. 429, sec. 384, p. 1249.]

50-1830. ASSESSMENT OF CITY IRRIGATION SYSTEMS BY IRRIGATION DISTRICT. Should any city acquire and operate a city irrigation system under

the provisions of sections [50-1801](#) through [50-1835](#), which shall be included within the boundaries of one or more irrigation districts, nothing in sections [50-1801](#) through [50-1835](#) shall be construed to prevent such irrigation district or irrigation districts from assessing the lands within the boundaries of the city irrigation system for the payment of its just portion of such bonded or other outstanding indebtedness until such bonded or other outstanding indebtedness together with the interest accruing thereon shall have been fully paid and discharged.

[50-1830, added 1967, ch. 429, sec. 385, p. 1249.]

50-1831. ADJUSTMENT AND SETTLEMENT OF ACCOUNTS WITH IRRIGATION SYSTEM IN OPERATION. Any city operating an irrigation system under the provisions of sections [50-1801](#) through [50-1835](#) which desires to acquire and operate or acquire or operate a city irrigation system as provided under sections [50-1801](#) through [50-1835](#) shall cause the accounts between themselves and any irrigation or canal company or irrigation district, as the case may be, to be adjusted and settled at the time such city shall commence to operate a city irrigation system under the provisions of this act.

[50-1831, added 1967, ch. 429, sec. 386, p. 1249.]

50-1832. ORDINANCES OR RESOLUTIONS ESTABLISHING BOUNDARIES. Any city desiring to acquire and operate or acquire or operate a city irrigation system under the provisions of sections [50-1801](#) through [50-1835](#) for any part or all of such city shall pass and publish an ordinance describing the exterior boundaries of such irrigation system. Thereafter the boundary of such irrigation system may, from time to time, be contracted, extended or enlarged by ordinance of such city; a copy of such ordinance duly certified to be correct by the city clerk shall be recorded in the office of the recorder of the county wherein such city is situated.

[50-1832, added 1967, ch. 429, sec. 387, p. 1249.]

50-1833. DIVERSION WORKS FOR CITY IRRIGATION SYSTEM. Any city desiring to operate or operating a city irrigation system under the provisions of sections [50-1801](#) through [50-1835](#) may contract for the delivery of irrigation water for all or any portion of the city irrigation system and pay therefor on an equalized basis, and may hold such interest as may be necessary and proper in diversion works, canals or ditches jointly with any corporation or irrigation district for the purpose of conveying water to the city irrigation system, either wholly within or partly within and partly without or wholly without the city limits in order to carry such water from its point of diversion to the boundaries of the city irrigation system; and for the purpose may acquire and hold stock in the name of the mayor of a city, in trust for the water users of such city irrigation system, in any private water corporation to the extent necessary to supply water for the city irrigation system, and such stock shall be deemed to be held in trust by the city for the use and benefit of water users of said city irrigation system. The mayor or the chairman of the council of any city in the absence of the mayor may vote at any annual meeting of such corporation on behalf of the city and may be elected on the board of trustees of any such water or irrigation company, the same as though he personally was a stockholder and as such entitled to be on such board of trustees.

[50-1833, added 1967, ch. 429, sec. 388, p. 1249.]

50-1834. MANNER OF ACQUIRING OR ESTABLISHING CITY IRRIGATION SYSTEM -- POWER OF CITIES. Cities within this state are hereby authorized to adopt and use any one or all of the methods in this act provided for acquiring or establishing a city irrigation system, and cities and irrigation districts and corporations of this state are by sections [50-1801](#) through [50-1835](#) authorized to make, execute and deliver any and all contracts, indentures, deeds and instruments necessary and proper to put sections [50-1801](#) through [50-1835](#) into effect and to carry out the provisions hereof and to do any and all things necessary to put into effect and carry out the provisions of sections [50-1801](#) through [50-1835](#).

[50-1834, added 1967, ch. 429, sec. 389, p. 1249.]

50-1835. SEPARABILITY. Should any section, phrase, provision or portion of sections [50-1801](#) through [50-1835](#) be held to be unconstitutional or illegal, the same shall not in any manner affect the remainder of sections [50-1801](#) through [50-1835](#).

[50-1835, added 1967, ch. 429, sec. 390, p. 1249.]