

LEGISLATURE OF THE STATE OF IDAHO  
Sixty-first Legislature First Regular Session - 2011

IN THE HOUSE OF REPRESENTATIVES

HOUSE BILL NO. 318

BY WAYS AND MEANS COMMITTEE

AN ACT

RELATING TO GROUND WATER DISTRICTS; AMENDING SECTION 42-5240, IDAHO CODE,  
TO PROVIDE FOR THE PRIORITY OF CERTAIN LIENS, TO PROVIDE A CONDITION,  
TO CLARIFY REFERENCE TO CERTAIN LIENS, TO PROVIDE THAT CERTAIN LIENS  
SHALL CONSTITUTE SUCH LIENS UNTIL PAID, TO PROVIDE THAT UPON THE SALE OF  
THE PROPERTY FOR PAYMENT OF A LIEN THE PURCHASER SHALL TAKE THE PROPERTY  
SUBJECT TO CERTAIN ANNUAL ASSESSMENTS AND TO PROVIDE THAT SPECIFIED  
PROVISIONS SHALL NOT ALTER OR AFFECT CERTAIN LIENS.

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

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

42-5240. LIEN OF ASSESSMENT. From and after January 1 of any year,  
all assessments, other than those levied against municipalities, shall be  
liens against the land of ground water users to which the water rights used to  
determine assessments are appurtenant, and notwithstanding anything to the  
contrary in this chapter or any provisions incorporated therein by refer-  
ence, shall be superior to the lien of any mortgage or deed of trust, whether  
prior in time or not, provided that notice of the assessment delinquency is  
sent to the mortgage or deed of trust holder at least sixty (60) days prior  
to any foreclosure sale of the property. Such Said assessment liens shall  
not be removed until the assessments are paid or the property is sold for the  
payment thereof, and shall constitute such lien until paid. Upon any sale of  
the property the purchaser at such sale shall take the property subject to  
any annual assessments of the district subsequent in time to the assessment  
for which the foreclosure occurred. Nothing in this section alters or af-  
fects any liens of water related districts or entities authorized pursuant  
to Idaho law.