CAXATION (Cont.)	TAXATION (Cont.)
Drainage districts (Cont.)	Water improvement districts, see WATER IMPROVE-
Collection, 547.480	MENT DISTRICTS
Collection separately from other taxes, 547.480	
Delinquency certificates, foreclosure Costs, funds to pay, 547.680, 548.325	TREASURER, STATE
Emergency fund, 547.680, 547.695, 548.325 Sale, 547.695	Deposits with Drainage districts, assets and bonds, 536.570, 548.360,
Disposition of moneys, 547.480	548.400
Federal contract payments, 547.360	Irrigation district moneys and securities, 536.570, 548.360, 548.400
Insufficiency on dissolution, 547.240	Water Resources Commission, moneys and securities,
Liens not extinguished by sales for taxes, 548.320 Limitations, 547.265	536.570
List of assessments and apportionments, 547.475	Drainage districts, 536.570, 548.400
Local Budget Law, exempt, 294.316 Nonbenefited lands, refund, 547.210	Irrigation districts, 536.570, 548.400
Organization expenses, paying, 547.140, 547.240	UMPQUA RIVER
Property, subject to tax, 547.460	Dams, North Umpqua, 541.386, 541.393
Road construction and repair, 371.065 Surplus, disposition, 547.140	Human consumption preference, minimum stream
Waiver of penalty and interest, 547.490	flows, South Umpqua, 536.310
Warrant, 547.150	UNITED STATES
Exemptions, water improvement companies, 554.320,	
554.350 Irrigation districts, see IRRIGATION DISTRICTS	Columbia River Natural Resources Management Com- pact, 542.550
Liens	Condemnation, see CONDEMNATION
Drainage districts	Contracts
Crop lien for maintenance	Water control districts, contracts, see Contracts, this topic; Water control districts, contracts, this topic
(Generally), 547.495 Foreclosure, 547.510	Watershed protection, flood control, 542.750
Form, 547.510	Department of Agriculture, Soil Conservation Service,
Notice, filing, 547.500	watershed cooperation, 542.750
Recording, 547.505	Drainage districts, see DRAINAGE DISTRICTS Energy Regulatory Commission, Federal
Removal of crops, effect on rights of purchasers, 547.515	Permits for projects, 537.240
Federal loans, refinancing contract, 547.360, 548.315,	Water survey cooperation, 542.080
548.320	Federal laws
Organization expenses, benefit and damage assess-	Carey Act (reclamation), 555.010 Watershed Protection and Flood Prevention Act, 542.750
ment, 547.140 Refunding bonds, 547.675	Flood control
Irrigation districts, see IRRIGATION DISTRICTS	Contracts and cooperation
Priority, see LIENS	Counties, 549.010, 549.710 Defined, 549.010
Water control districts, 553.540, 553.570, 553.660	Districts, 545.359, 552.350
Water improvement districts, 552.623 Limitations, water control districts, 553.730	Federal projects, state participation, 542.750, 549.610,
Payment of taxes	549.630, 549.635
Bonds, with, 547.455	Water Resources Commission (Generally), 549.610
Warrants, with, 547.455	Acquisition of property, 549.620
Property subject to taxation Drainage districts, 547.455, 547.460	Actions against state, 549.645
Sand control districts, 555.500	Agreements, 549.610, 549.630, 549.635 Aid to individuals or local public bodies, 549.635
Public lands, assessments, 553.110	Cooperative studies, 542.750
Sand control districts, 555.500 State lands, drainage districts, 547.455	Definitions, 549.605
Tax collector	Disposition of property acquired, 549.625
Bonds, warrants as payment for tax, 547.455	Entry upon land, 549.615 Federal law, rules, compliance, 549.610
Delinquent taxes, see <b>Delinquent taxes</b> , this topic	Moneys, disposition, 549.640
Drainage districts Collection, 547.480	Operation and maintenance, 549.630
Waiver of penalty and interest, 547.490	State immunity to suit, waiver, 549.645 State representative, as, 549.610
Irrigation districts	Work performance, 549.610
Bonds and interest as payment, 545.589	Funding
Correction of delinquent tax roll, 545.462 Under contract with United States, cancellation of pay-	Carey Act lands, 555.010
ments, 545.355	Flood control, 293.570, 294.065 Scenic waterways, 390.895
United States	Goose Lake Interstate Compact, Oregon-California,
Application of tax laws in federal areas, 305.605	542.520
Internal Revenue Code, application to certain property tax laws, 305.842	Interior Department, Bureau of Reclamation, 545.347
Irrigation districts, certain payments, 545.355	Klamath River Basin Compact, 542.620 Land
Waiver	Acquisition
Penalty and interest, drainage districts, 547.490	Irrigation district lands, 545.345, 545.349
Taxes, 305.145	Irrigation projects, state lands, 541.230
Water associations, exemption, 307.210 Water authorities, boundary changes, filing, 450.988	Irrigation projects, state land conveyance, 541.230 Scenic waterways, agreements, 390.845
Water control districts, see WATER CONTROL DIS-	Loans
TRICTS	Irrigation and drainage districts, see IRRIGATION DIS-
Water development project bonds, tax levy, CONST. XI-	TRICTS Water impressed and districts 559 670
I(1) §4 Water improvement companies, see WATER IMPROVE-	Water improvement districts, 552.670  Power development
MENT COMPANIES	Cooperation, 543.050