

TITLE 43
IRRIGATION DISTRICTS

CHAPTER 15
MISCELLANEOUS PROVISIONS OF DISTRICT LAW

43-1501. NAVIGATION AND MINING INDUSTRIES NOT IMPAIRED. Navigation shall never in any wise be impaired by the operation of this title, nor shall any vested interest in or to any mining water rights or ditches, or in or to any water or water rights or reservoirs or dams now used by the owners or possessors thereof in connection with any mining industry, or by persons purchasing or renting the use thereof, or in or to any other property now used directly or indirectly in carrying on or promoting the mining industry, ever be affected by or taken under its provisions, save and except that rights of way may be acquired over the same.

[(43-1501) 1903, p. 150, sec. 42; reen. R.C. & C.L., sec. 2440; C.S., sec. 4443; I.C.A., sec. 42-1501.]

43-1502. PUBLICATION OF NOTICES. Whenever in this title any notice is required to be given by publication, it shall be satisfied by publishing the same in a weekly newspaper, the same number of times consecutively as the number of weeks mentioned in the requirement. A ten (10) days' notice shall be satisfied by two (2) such publications, a twenty (20) days' notice by three (3), and a thirty (30) days' notice by five (5) such publications.

[(43-1502) 1903, p. 150, sec. 60a, as added by 1907, p. 484, sec. 1; reen. R.C. & C.L., sec. 2441; C.S., sec. 4444; I.C.A., sec. 42-1502.]

43-1503. OTHER LAWS UNAFFECTED. None of the provisions of this title shall be construed as repealing or in anywise modifying the provisions of any other act relating to the subject of irrigation or water distribution. Nothing herein contained shall be deemed to authorize any person or persons to divert the waters of any river, creek, stream, canal or ditch from its channel, to the detriment of any person or persons having any interest in such river, creek, stream, canal or ditch, or the water therein, unless previous compensation be ascertained and paid therefor, under the laws of this state authorizing the taking of private property for public uses.

[(43-1503) 1903, p. 150, sec. 43; am. R.C. & C.L., sec. 2442; C.S., sec. 4445; I.C.A., sec. 42-1503.]

43-1504. EXISTING DISTRICTS TO BE GOVERNED BY THIS TITLE. All irrigation districts heretofore organized under any of the laws of this state shall hereafter be governed in all respects by the provisions of this title.

[(43-1504) 1903, p. 150, sec. 60; reen. R.C. & C.L., sec. 2443; C.S., sec. 4446; I.C.A., sec. 42-1504.]

43-1505. IRRIGATION LATERAL DISTRICTS. For the purpose of constructing, operating, and managing water in distributing systems by means of laterals, sublaterals, ditches, flumes, and pipe lines, an irrigation lateral district may be organized and created within the territory already organized as an irrigation district, in the same manner and by the same process re-

quired by the provisions of this title, for the creation of an irrigation district from unorganized territory, and such interior irrigation lateral district, when organized shall through its board of directors, other officers and employees have all necessary powers for the purpose of its creation conferred by this title upon the original irrigation district, including the power to issue, negotiate and sell bonds payable and secured as is in this title provided; to build and construct new works and to levy assessments and taxes necessary for the purpose of conducting its affairs in the same manner and by the same process as are by this title provided in the case of irrigation districts; provided, however, it is distinctly understood that the negotiation and sale of coupons bonds and levying of assessments and taxes and incurring of debts and obligations by any such irrigation lateral district shall not in any way or manner affect any of the bonds, assessments, taxes, or obligations of the irrigation district of which it is a part and shall not in any way or manner limit the power of such original irrigation district to incur the indebtedness, levying of assessments and issue its bonds for any of the purposes for which such district is by this title entitled to levy or issue the same.

[(43-1505) C.S., sec. 4446A, as added by 1925, ch. 50, sec. 1, p. 74; I.C.A., sec. 42-1505.]

43-1506. CHANGE OF NAME OF IRRIGATION DISTRICTS. The board of directors of any irrigation district of the state of Idaho may petition the district court of the county in which the lands of said irrigation district or the greater portion thereof are situated for a change of the name of such irrigation district. Such petition must specify the date of organization of the district, its present name, the name proposed, and that the board of directors deems it for the best interests of said district that the name of the district be changed, and must be signed by the directors of the district or by a majority of them. Upon filing such petition the same proceedings shall be had for effecting such change of name as are prescribed in chapter 8 of [title 7](#) of the Idaho Code, and a certified copy of any order of the district court changing the name of such irrigation district shall be forthwith filed with the department of water resources. Any change of name under the provisions of this section shall not affect any of the rights, property or obligations of said irrigation district.

[(43-1506) 1929, ch. 191, sec. 1, p. 353; I.C.A., sec. 42-1506.]

43-1507. INVESTMENT OF CERTAIN FUNDS AUTHORIZED. In addition to the authority conferred upon the board of directors of an irrigation district by section [57-127](#), Idaho Code, such board shall have the authority to invest the surplus funds of such district, in the negotiable, general obligation bonds or other evidences of indebtedness of the United States or of this state or in local improvement district bonds or warrants authorized by [chapter 17, title 50](#), or [chapter 25, title 43](#), Idaho Code, in lieu of depositing the same in designated depositories as provided by the public depository law and to dispose of such bonds, warrants, or evidences of indebtedness as and when said board may direct.

[43-1507, added 1943, ch. 153, sec. 1, p. 309; am. 2003, ch. 82, sec. 1, p. 258.]

43-1508. DISPOSITION OF PROPERTIES ACQUIRED BY TAX TITLE. (1) Any irrigation district holding a tax deed issued pursuant to section [43-716](#) or [43-724](#), Idaho Code, shall be entitled to the same rights as a private purchaser, including the right to lease, sell, or retain the property or remove the water from the property.

(2) The district may sell property as follows:

(a) Prior to offering the property for sale, the district shall publish notice in a newspaper having general circulation in the county in which the property is situated at least once a week for four (4) consecutive weeks, the last publication of which is to be no more than two (2) months and no less than fourteen (14) days before the time set for the auction. The notice shall contain the same information provided in section [43-717](#) (3), Idaho Code.

(b) The property shall be sold to the highest bidder. The board of directors shall, at a regular or special meeting of the board, set the minimum acceptable bid, which shall include all assessments owing up to the issuance of the tax deed, any interest and penalties, all costs associated with the sale of the property, and all costs associated with maintaining the property prior to sale.

(c) The proceeds from the sale of the property shall be apportioned as follows:

(i) The district shall retain funds equal to the minimum acceptable bid, set pursuant to paragraph (b) of this subsection and all costs associated with the compliance of this section. Any remaining proceeds shall be considered excess proceeds.

(ii) Within thirty (30) days of the sale, the district shall notify the owners of record of the property and parties in interest at the time the tax deed was issued of such sale and the amount of excess proceeds in the same manner as the notice provided for in section [43-717](#), Idaho Code. Such owners of record and parties in interest may make claim on the excess proceeds in writing. The claim shall include at least the:

1. Name and current mailing address of the owners of record;
2. Address of the property in question;
3. Basis for the claim; and
4. Copies of any deeds or other documents evidencing ownership or interest at the time the tax deed was issued on the property. Such claim shall be received no later than (60) days after the date of the notice.

(iii) Within sixty (60) days of the date a valid claim on the proceeds is received by the district, the district shall make payment to the owners of record or parties of interest.

(iv) Any excess proceeds not claimed as provided in this paragraph, shall be retained by the district for the general use of the district.

(d) The district may convey title by deed executed and acknowledged by the president and secretary of the district.

(e) Any sale of property by the district shall vest in the purchaser all of the right, title, and interest of the district in the property, but excluding easements, highways, and rights-of-way owned by the county, unless expressly conveyed.

(f) In addition to the purchase price, a purchaser of property acquired by tax deed shall pay all fees required by law for the transfer of property.

(g) No deed for any real estate purchased pursuant to the provisions of this section shall be delivered to a purchaser until such deed has been recorded in the county where the property is situated.

(3) The district may retain property acquired by tax deed for lease or the district's own use and possession, after adoption of a resolution by the board of directors. Notice of such determination shall be as provided in subsection (2) (a) of this section, including the date and time of the meeting for the decision of the board of directors and to hear any objections against such determination.

(4) Any right to redemption, as provided in section [43-712](#), Idaho Code, shall be discharged when:

(a) The board adopts a resolution to retain the property;

(b) The district attempts to sell the property and the board adopts a resolution outlining compliance with the requirements of subsection (2) of this section; or

(c) The board adopts a resolution to remove the water in compliance with the requirements of subsection (5) of this section.

(5) The district may remove the water from any property acquired by tax deed after adoption of a resolution by the board of directors.

(a) If the right to redemption has not been discharged, the district shall provide notice of such election as provided in subsection (2) (a) of this section, including the date and time of the meeting for the election of the board of directors and to hear any objection against such determination.

(b) Upon removal of the water from the property, all outstanding assessments, penalties, interests, or other charges shall be considered canceled, the property shall no longer be entitled to water from the district, and the water apportioned to said property may be apportioned to different properties within the district's authorized service area.

(c) Once the district removes the water from the property, the district may dispose of the property, in any manner, without further notice.

[43-1508, added 1935 (1st E.S.), ch. 53, sec. 1, p. 141; am. 1937, ch. 39, sec. 1, p. 49; am. 2024, ch. 157, sec. 3, p. 609.]

43-1509. RIGHT TO PURCHASE LANDS WHEN HOLDING TAX TITLE. Any irrigation district holding tax title to, or a delinquency entry against, lands within its boundaries to which a county has heretofore taken or may hereafter take tax deed, may become the purchaser of such lands when the same are sold by such county, and the district may convey, contract to convey or lease any land so acquired, in the manner provided in section [43-1508](#).

[43-1509, added 1935 (1st E.S.), ch. 53, sec. 2, p. 141.]

43-1510. TAX EXEMPTIONS. The following irrigation district property and the revenue therefrom shall be exempt from taxation: (1) water rights for the irrigation of lands; (2) irrigation structures described in section [63-602N](#)(2), Idaho Code; (3) all property described in section [63-602N](#)(3), Idaho Code; and (4) all parks and recreational facilities owned or maintained by an irrigation district pursuant to this title. Such property tax exemption shall not be subject to approval by the county board of equaliza-

tion. Bonds and interim notes, and interest thereon, issued pursuant to the authority contained in this title shall be exempt from taxation under the Idaho income tax law.

[43-1510, added 2007, ch. 136, sec. 1, p. 396; am. 2016, ch. 189, sec. 15, p. 522.]