

**386.1 Definitions.**

As used in [this chapter](#), unless the context requires otherwise:

1. “Book”, “list”, “record”, or “schedule” kept by a county auditor, assessor, treasurer, recorder, sheriff, or other county officer means the county system as defined in [section 445.1](#).
2. “Cost” of any improvement or self-liquidating improvement includes construction contracts and the cost of engineering, architectural, technical, and legal services, preliminary reports, property valuations, estimates, plans, specifications, notices, acquisition of real and personal property, consequential damages or costs, easements, rights-of-way, supervision, inspection, testing, publications, printing and sale of bonds, interest during construction and for not more than six months thereafter, and provisions for contingencies.
3. “District” means a self-supported municipal improvement district which may be created and the property therein taxed in accordance with [this chapter](#).
4. “Improvement” means any of the following:
  - a. All or any part of a city enterprise as defined in [section 384.24, subsection 2](#).
  - b. Public improvements as defined in [section 384.37, subsection 19](#).
  - c. Those structures, properties, facilities or actions, the acquisition, construction, improvement, installation, reconstruction, enlargement, repair, equipping, purchasing, or taking of which would constitute an essential corporate purpose or general corporate purpose as defined in [section 384.24, subsections 3 and 4](#).
5. “Property” means real property as defined in [section 4.1, subsection 13](#), and in [section 427A.1, subsection 1](#), paragraph “h”.
6. “Property owner” or “owner” means the owner of property, as shown by the transfer books in the office of the county auditor of the county in which the property is located.
7. “Self-liquidating improvement” means any facility or property proposed to be leased in whole or in part to any person or governmental body to further the corporate purposes of the city and:
  - a. To aid in the commercial development of the district.
  - b. To further the purposes of the districts; or
  - c. Not substantially reduce the city’s property tax base.
8. The use of the conjunctive “and” includes the disjunctive “or” and the use of the disjunctive “or” includes the conjunctive “and”, unless the context clearly indicates otherwise.
9. All definitions in [section 362.2](#) are incorporated by reference as a part of [this chapter](#), except as provided in [subsection 5](#).

[C77, 79, 81, §386.1]

[84 Acts, ch 1179, §1](#); [2000 Acts, ch 1148, §1](#); [2002 Acts, ch 1119, §200, 201](#)