

309.1 Definitions.

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

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. “Bridge” includes any structure including supports, erected over a depression or an obstruction, such as water, a highway, or railway. A bridge has a track or passageway for carrying traffic or other moving loads and has an opening measured along the center of the roadway of more than twenty feet. The measurement shall be between the inside faces of abutments, the inside faces of the exterior walls of multiple box culverts, the spring lines of arches, and the horizontal measurement of circular or elliptical structures.
 - a. The length of a bridge is the overall measurement from back to back of backwalls and abutments measured along the center of the roadway.
 - b. Multiple pipes, where the distance between openings is less than half the smaller contiguous opening, may be included as a bridge, provided the pipes meet the other definitional requirements for bridges in [this subsection](#).
3. “Culvert” includes any structure not classified as a bridge which provides an opening under any roadway, except that this term does not include tile crossing the road, or intakes thereto, where the tile are a part of a tile line or system designed to aid subsurface drainage.
4. “Department” means the state department of transportation.
5. “Fiscal year” means the period of twelve months beginning on July 1 and ending on June 30.

[C75, 77, 79, 81, §309.1]

[84 Acts, ch 1102, §2; 2000 Acts, ch 1148, §1; 2002 Acts, ch 1119, §40, 200, 201](#)