

CHAPTER 161E

FLOOD AND EROSION CONTROL

Referred to in [§159.6](#), [161A.4](#)

This chapter not enacted as a part of this title;
transferred from chapter 467B in Code 1995

161E.1	Authority of board.	161E.10	Assumption of obligations.
161E.2	Federal aid.	161E.11	Highway law applicable.
161E.3	Cooperation.	161E.12	Payments from federal government.
161E.4	Structures or levees.	161E.13	Allocation to secondary road funds.
161E.5	Maintenance cost.	161E.14	Allocation.
161E.6	Estimate.	161E.15	Taxes canceled.
161E.7	Projects on private land.		
161E.8	Conservation commissioners.		
161E.9	Tax levy.		

161E.1 Authority of board.

If a county, soil and water conservation district, subdistrict of a soil and water conservation district, political subdivision of the state, or other local agency engages or participates in a project for flood or erosion control, flood prevention, or the conservation, development, utilization, and disposal of water, in cooperation with the federal government, or a department or agency of the federal government, the counties in which the project is carried on may, through the board of supervisors, construct, operate, and maintain the project on lands under the control or jurisdiction of the county dedicated to county use, or furnish financial and other assistance in connection with the projects. Flood, soil erosion control, and watershed improvement projects are presumed to be for the protection of the tax base of the county, for the protection of public roads and lands, and for the protection of the public health, sanitation, safety, and general welfare.

[C50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §467B.1]

[86 Acts, ch 1238, §61](#); [87 Acts, ch 23, §45](#); [89 Acts, ch 83, §60](#)

C95, §161E.1

161E.2 Federal aid.

A county may, in accordance with [this chapter](#), accept federal funds for aid in a project for flood or soil erosion control, flood prevention, or the conservation, development, utilization, and disposal of water, and may cooperate with the federal government or a department or agency of the federal government, a soil and water conservation district, subdistrict of a soil and water conservation district, political subdivision of the state, or other local agency, and the county may assume a proportion of the cost of the project as deemed appropriate, and may assume the maintenance cost of the project on lands under the control or jurisdiction of the county which will not be discharged by federal aid or grant.

[C50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §467B.2]

[86 Acts, ch 1238, §61](#); [87 Acts, ch 23, §46](#); [89 Acts, ch 83, §61](#)

C95, §161E.2

See also [§161E.12](#)

161E.3 Cooperation.

The counties, soil and water conservation districts, and subdistricts of soil and water conservation districts concerned, shall advise and consult with each other, upon the request of any of them or any affected landowners, and may cooperate with each other or with other state subdivisions or instrumentalities, and affected landowners, as well as with the federal government or a department or agency of the federal government, to construct, operate, and maintain suitable projects for flood or soil erosion control, flood prevention, or the

conservation, development, utilization, and disposal of water on public roads or other public lands or other land granted county use.

[C50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §467B.3]

[86 Acts, ch 1238, §61](#); [87 Acts, ch 23, §47](#); [89 Acts, ch 83, §62](#)

C95, §161E.3

161E.4 Structures or levees.

When structures or levees necessary for flood or soil erosion control, flood prevention, or the conservation, development, utilization, and disposal of water, are constructed on county roads, the cost in total or in part shall be considered a part of the cost of road construction.

[C50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §467B.4]

C95, §161E.4

161E.5 Maintenance cost.

If construction of projects has been completed by the soil and water conservation district, subdistricts of soil and water conservation districts, political subdivisions of the state, or other local agencies, or the federal government, or a department or agency of the federal government, on private lands under the easement granted to the county, only the cost of maintenance may be assumed by the county.

[C50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §467B.5]

[86 Acts, ch 1238, §61](#); [87 Acts, ch 23, §48](#); [89 Acts, ch 83, §63](#)

C95, §161E.5

161E.6 Estimate.

1. In the proceedings to establish such a project the government engineer shall set forth in the engineer's report separately from other items, the amount of the cost of construction on county property and on private lands, and the engineer's estimate of the cost of the maintenance of the project.

2. If the plan is approved by all cooperating agencies and the project established as a flood or erosion control project the board of supervisors shall make a written record of any such cooperative arrangement and may use such part of the funds of the county now authorized by law and by [this chapter](#) as may be necessary to pay the amount agreed upon toward the construction, maintenance and cost of such project.

[C50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §467B.6]

C95, §161E.6

[2018 Acts, ch 1041, §127](#)

161E.7 Projects on private land.

Any flood or soil erosion control, flood prevention, or the conservation, development, utilization, and disposal of water, projects built on private land with federal or other funds when dedicated to the county use, shall be maintained in the same manner as its own county-owned or controlled property.

[C50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §467B.7]

C95, §161E.7

161E.8 Conservation commissioners.

In counties where soil and water conservation districts exist the commissioners in said county shall be responsible for the inspection of all flood and erosion control structures built on private land under easement to the county, shall furnish such technical assistance as they may have available in making estimates of needed repairs without cost to the county, and shall report any needed repair and the nature thereof to the county board of supervisors.

[C50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §467B.8]

C95, §161E.8

161E.9 Tax levy.

The county board of supervisors may annually levy a tax not to exceed six and three-fourths cents per thousand dollars of assessed value of all agricultural lands in the county, to be used for flood and erosion control, including acquisition of land or interests in land, and repair, alteration, maintenance, and operation of works of improvement on lands under the control or jurisdiction of the county as provided in [this chapter](#).

[83 Acts, ch 123, §188, 209](#)

CS83, §467B.9

C95, §161E.9

161E.10 Assumption of obligations.

[This chapter](#) contemplates that actual direction of the project, or projects, and the actual work done in connection with them, will be assumed by the soil and water conservation district, a subdistrict of a soil and water conservation district, or the federal government, and that the county or other state subdivisions or instrumentalities jointly will meet the obligation required for federal cooperation and may make proper commitment for the care and maintenance of the project after its completion for the general welfare of the public and residents of the respective counties.

[C50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §467B.10]

[86 Acts, ch 1238, §61; 87 Acts, ch 23, §49; 89 Acts, ch 83, §64](#)

C95, §161E.10

161E.11 Highway law applicable.

The counties in maintaining the structures or improvements made under such a project shall do so in a like manner and under like procedure as that used in the maintenance of its highways. Any cooperative agreements with other state subdivisions or instrumentalities shall conform with such an agreement as to the proportion of maintenance cost.

[C50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §467B.11]

C95, §161E.11

161E.12 Payments from federal government.

Whenever there shall be payable by the federal government to counties or school districts of the state any sums of money because of the fact that such school districts or counties are entitled to a share of the receipts from the operation of the federal government of flood control projects within any county of the state, such payments shall be payable to the county treasurer of any county in which such payments become due.

[C50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §467B.12]

C95, §161E.12

See also [§161E.2](#)

161E.13 Allocation to secondary road funds.

Upon receipt of any such payments or payment by the county treasurer twenty-five percent of such amount shall be credited to the secondary road funds of the counties which are principally affected by the construction of such federal flood control projects, and the board of supervisors shall determine which roads of the county are deemed to be principally affected and the amounts which shall be expended from these funds derived from the federal government on such roads.

[C50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §467B.13]

C95, §161E.13

Referred to in [§331.401](#)

161E.14 Allocation.

1. Sixty-five percent of any such payments or payment received from the federal government shall be distributed to the general fund of the school districts of the county after the county auditor has determined the districts which are principally affected by the federal flood control project involved in an amount deemed to be the equitable share of each such

district and the amount allocated to each school district shall be paid over to the treasurer of such school district.

2. The county auditor shall certify to the executive council of the state the amounts allocated to each school district in the previous year, on January 2 of each year. The remaining ten percent of a payment received by the county treasurer from the federal government, or as much thereof as is deemed necessary by the board of supervisors, shall be allocated to the local fire departments of the unincorporated villages, townships, and cities of the county which are principally affected by the federal flood control project involved, to be paid and prorated among them as determined by the board of supervisors. If the funds prorated to local fire departments in a county are less than ten percent of the total county share of such federal payments for a year, the amount which exceeds the prorations shall revert back to and be divided equally between the secondary road fund and the local school district fund.

[C50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §467B.14]

[88 Acts, ch 1134, §89](#)

C95, §161E.14

[2019 Acts, ch 24, §104](#)

Referred to in [§331.401](#)

161E.15 Taxes canceled.

The treasurer of any county wherein is situated any land acquired by the federal government for flood control projects is hereby authorized to cancel any taxes or tax assessments against any such land so acquired where the tax has been extended but has not become a lien thereon at the time of the acquisition thereof.

[C58, 62, 66, 71, 73, 75, 77, 79, 81, §467B.15]

C95, §161E.15