

**418.1 Definitions.**

For purposes of [this chapter](#), unless the context otherwise requires:

1. “*Base year*” means the fiscal year ending during the calendar year in which the governmental entity’s project is approved by the board under [section 418.9](#).
2. “*Board*” means the flood mitigation board as created in [section 418.5](#).
3. “*Department*” means the department of homeland security and emergency management.
4. “*Governmental entity*” means any of the following:
  - a. A county.
  - b. A city.
  - c. A joint board or other legal or administrative entity established or designated in an agreement pursuant to [chapter 28E](#) or [28F](#) between any of the following:
    - (1) Two or more cities located in whole or in part within the same county.
    - (2) A county and one or more cities that are located in whole or in part within the county.
    - (3) A county, one or more cities that are located in whole or in part within the county, and a drainage district formed by mutual agreement under [section 468.142](#) located in whole or in part within the county.
    - (4) One or more counties, one or more cities that are located in whole or in part within those counties, and one or more sanitary districts established under [chapter 358](#) or a combined water and sanitary district as provided for in sections [357.1B](#) and [358.1B](#), located in whole or in part within those counties.
5. “*Project*” means the construction and reconstruction of levees, embankments, impounding reservoirs, or conduits that are necessary for the protection of property from the effects of floodwaters and may include the deepening, widening, alteration, change, diversion, or other improvement of watercourses if necessary for the protection of such property from the effects of floodwaters. A project may consist of one or more phases of construction or reconstruction that are contracted for separately if the larger project, of which the project is a part, otherwise meets the requirements of [this subsection](#).
6. “*Retail establishment*” means a business operated by a retailer as defined in [section 423.1](#).
7. “*Sales tax*” means the sales and services tax imposed pursuant to [section 423.2](#).  
[2012 Acts, ch 1094, §4, 18; 2013 Acts, ch 29, §50; 2015 Acts, ch 120, §13, 14, 24, 25](#)  
Referred to in [§418.4](#), [418.11](#), [418.14](#), [418.15](#)