

CHAPTER 14
FLOOD MITIGATION PROGRAM

Chapter rescission date pursuant to Iowa Code section 17A.7: 11/19/30

605—14.1(418) Purpose. In accordance with Iowa Code section 418.7, the flood mitigation board establishes the policies and procedures for the creation and administration of an Iowa flood mitigation program and all authorized funding sources detailed in Iowa Code chapter 418 and under control of the flood mitigation board.

[ARC 9613C, IAB 10/15/25, effective 11/19/25]

605—14.2(418) Definitions.

“*Board*” means the flood mitigation board as created in Iowa Code section 418.5.

“*Department*” means the same as defined in Iowa Code section 418.1.

“*Director*” means the same as defined in Iowa Code section 29C.2.

“*Governmental entity*” means the same as defined in Iowa Code section 418.1.

“*Project*” means the same as defined in Iowa Code section 418.1.

“*Sales tax*” means the same as defined in Iowa Code section 418.1.

[ARC 9613C, IAB 10/15/25, effective 11/19/25]

605—14.3(418) Board.

14.3(1) The board is established and housed, for administrative purposes, within the department. The director may provide office space, staff assistance, supplies and equipment, and budget funds to pay the necessary expenses of the board.

14.3(2) The board shall be established and composed pursuant to Iowa Code section 418.5.

14.3(3) The board shall meet at a time and place determined by the board. Additional meetings may be called by the following:

- a. Chairperson,
- b. Vice chairperson, or
- c. Director.

14.3(4) All meetings of the board are public meetings and shall be conducted in accordance with Iowa Code chapter 21.

[ARC 9613C, IAB 10/15/25, effective 11/19/25]

605—14.4(418) Flood mitigation project eligibility.

14.4(1) An eligible applicant is a governmental entity as defined in rule 605—14.2(418).

14.4(2) Eligible project types include those defined as “project” in Iowa Code section 418.1.

[ARC 9613C, IAB 10/15/25, effective 11/19/25]

605—14.5(418) Applications. The board will prescribe the form of the applications, instructions and associated documents. In addition to requirements for applications and project plans detailed in Iowa Code section 418.9, applications, requirements, instructions, programmatic guidance, and forms are available through the department and its website, homelandsecurity.iowa.gov.

[ARC 9613C, IAB 10/15/25, effective 11/19/25]

605—14.6(418) Sales tax increment calculation and sales tax increment fund. The calculation of the sales tax increment and operation of the fund is addressed in 701—Chapter 272.

[ARC 9613C, IAB 10/15/25, effective 11/19/25]

605—14.7(418) Reports.

14.7(1) Following the approval of a project application, the governmental entity shall, on or before December 15 of each year, submit a report to the board detailing the following:

- a. The current status of the project.
- b. The total expenditures and types of expenditures that have been made related to the project.

- c. The amount of total project cost remaining as of the date the report is submitted.
- d. The amounts, types, and sources of funding being used.
- e. The amount of bonds issued or other indebtedness incurred for the project, including information related to the rate of interest, length of term, cost of issuance, and net proceeds. This report will also include the amounts and types of moneys used for payment of such bonds or indebtedness.

14.7(2) The treasurer of state shall report to the department any moneys that are disbursed to a recipient of financial assistance under the program.

14.7(3) Any governmental entity that receives assistance in the form of sales tax revenues under the program shall provide to the board all reports that are mandated as part of receiving federal financial assistance.

[ARC 9613C, IAB 10/15/25, effective 11/19/25]

These rules are intended to implement Iowa Code chapter 418.

[Filed ARC 1114C (Notice ARC 0956C, IAB 8/21/13), IAB 10/16/13, effective 11/20/13]

[Filed ARC 2220C (Notice ARC 2119C, IAB 9/2/15), IAB 10/28/15, effective 12/2/15]

[Filed ARC 4410C (Notice ARC 4314C, IAB 2/27/19), IAB 4/24/19, effective 5/29/19]

[Filed Emergency ARC 4499C, IAB 6/19/19, effective 5/22/19]

[Filed ARC 4638C (Notice ARC 4498C, IAB 6/19/19), IAB 8/28/19, effective 10/2/19]

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