

**605—14.2(418) Definitions.**

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

*“Department”* means the department of homeland security and emergency management.

*“Director”* means the director of the department of homeland security and emergency management.

*“Governmental entity”* means any of the following:

1. A county.
2. A city.
3. A joint board or other legal or administrative entity established or designated in an agreement pursuant to Iowa Code chapter 28E or 28F between any of the following:
  - Two or more cities located in whole or in part within the same county.
  - A county and one or more cities that are located in whole or in part within the county.
  - 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 Iowa Code section 468.142 located in whole or in part within the county.
  - 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 Iowa Code chapter 358 or a combined water and sanitary district as provided for in Iowa Code sections 357.1B and 358.1B, located in whole or in part within those counties.

*“Project”* means the construction and reconstruction of levees, embankments, impounding reservoirs, conduits or other means 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 Iowa Code section 418.4.

*“Sales tax”* means the sales and services tax imposed pursuant to Iowa Code section 423.2.

[ARC 1114C, IAB 10/16/13, effective 11/20/13; ARC 2220C, IAB 10/28/15, effective 12/2/15]