

**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]