

IN THE COURT OF APPEALS OF IOWA

No. 0-637 / 10-0061
Filed November 10, 2010

**CHICAGO CENTRAL & PACIFIC
RAILROAD COMPANY,**
Petitioner-Appellant,

vs.

**CALHOUN COUNTY BOARD OF
SUPERVISORS, Acting as Trustee
for the DRAINAGE DISTRICT NO. 86,**
Respondent-Appellee.

Appeal from the Iowa District Court for Calhoun County, Gary L.
McMinimee, Judge.

Chicago Central & Pacific Railroad Company appeals from the denial of its
petition to hold the drainage district responsible for the cost of repairs.

AFFIRMED.

Ellen Krug, Minneapolis, Minnesota, for appellant.

James Kramer, Fort Dodge, and David Wollenzien of Wollenzien Law
Office, Manson, for appellee.

Considered by Sackett, C.J., and Potterfield and Tabor, JJ.

TABOR, J.

What is a culvert? That is the question we are called to answer in this appeal taken by Chicago Central & Pacific Railroad Company (CCP) to recover \$15,891.64 in costs incurred to replace failed drainage tile running under its tracks in Calhoun County. The district court decided that a drainage tile line constitutes a culvert where it intersects with and provides for the passage of water through the railroad's embankment. Because Iowa Code section 468.111 (2007)¹ holds railroad companies responsible for the cost of repairing culverts, the district court rejected CCP's request to be reimbursed by the county supervisors acting as trustees for the drainage district. On appeal, CCP argues that the district court should have applied section 468.126 to assign the repair costs to the drainage district. After fully examining both statutes, we concur with the district court's interpretation and affirm.

I. Background Facts and Procedure.

The railroad track now owned by CCP was built in Calhoun County between 1869 and 1870. Calhoun County created Drainage District No. 86 (the district) and started installing tile lines around 1908. The primary purpose of creating such drainage districts was to improve agricultural lands by "making them tillable or suitable for profitable use." *Chi., Minn St. Paul Ry. Co. v. Mosquito Drainage Dist.*, 190 Iowa 162, 163, 180 N.W. 170, 170 (1920).

¹ Unless otherwise indicated references are to Iowa Code effective 2007.

In May 2008, workers for CCP discovered a sink hole under the edge of the railroad tracks at mile marker 397.89² in Calhoun County. The source of the trouble was clay drainage tiles that collapsed and started sucking the soil and ballast³ from the railroad embankment into the line threatening the track structure. CCP contacted officials from the drainage district to negotiate repair of the tiles. The district engineer declined CCP's request to make the repairs.

CCP hauls grain, ethanol, and hazardous materials over this main line between Chicago and Sioux City. Until the failed tile was repaired, the railroad slowed its trains over this segment of tracks from their customary forty to fifty miles-per-hour speed to ten miles per hour. Because CCP considered the situation to be an emergency, it hired a contractor to perform the repairs and forwarded the bill to the Calhoun County Board of Supervisors. To repair the drain under the tracks, Wieston Ag Service excavated about fifty feet on each side of the roadbed and cleaned out the collapsed tile with a high pressure water jet. The workers then aligned a forty-foot-long, ten-inch-diameter, one-quarter-inch-thick steel tube with the grade and slope of the original drain. Using heavy equipment, the workers pushed and pulled the new tube through the space about five feet beneath the roadbed. The steel tube supported the tracks where the drain crossed under the roadbed, according to the contractor. The workers connected the ends of the new steel tube to the existing tiles in the fields with plastic pipe. The contractor's bill included \$11,003.28 for replacing the clay tile

² Mile markers reflect the distance from the origin of the railroad in downtown Chicago.

³ Ballast is the quartzite rocks used on the railroad embankment to form a firm surface for the tracks.

with steel pipe, \$3600 of that cost was insurance and E-railsafe charges.⁴ CCP billed the county another \$4888.36 for train delay costs. The board of supervisors, acting as trustee for the district, denied the claim on November 25, 2008.

CCP next filed a petition in the district court alleging the district was responsible for the cost of replacing the tiles and related “delay damages” suffered by the railroad. Both sides moved for summary judgment.

At a trial on September 29, 2009, the district court heard testimony from four witnesses to supplement the parties’ stipulated facts. Harlan Arians, a technical service engineer for CCP, explained photographic exhibits showing an open-ended, forty-eight-inch cast-iron culvert running under the train embankment about fourteen feet to the west of the buried tile line at issue. The CCP engineer testified that the natural flow of water at that location moved across both the open railroad culvert and the buried tile line. He also testified that the tile line at issue passes under the railroad bed, but does not support it, noting: “the roadbed had been there 40 years prior to the tiles’ existence.”

Contractor Mark Calmer told the court how his company unplugged the line and replaced the clay drainage tile with a steel pipe under the railroad bed. He testified that generally the purpose of a culvert was to drain surface water, and tile lines served to move subsurface water. But Calmer also clarified that he considered the tile running under the tracks to be a main line which drains

⁴ E-Railsafe is a certification system implemented shortly after September 11, 2001, to ensure that contractors working on railroads passed background checks.

additional land. He testified that a culvert was “an outlet of your tile line normally or a road crossing or something like that.”

When asked to compare culverts and tile lines, civil engineer Lee Gallentine offered the following opinion:

Usually culverts are concerned with draining from one side of an embankment to another and for that reason they're usually larger, their purpose is to dissipate a quick surface run-off from a storm or similar type of event and get water away from the embankment or through the embankment.

Tile line, on the other hand, is used to drain through sub-surface means farm ground and for that reason they're usually smaller, they take water from the ground or through the ground so it percolates slower so it can be smaller in size. They're designed by different methods, different means, because culverts are usually short, they're not very long, both ends are exposed to the air, they're open. Tile lines are usually longer in length, they're underground, subterranean.

Gallentine acknowledged that tile lines eventually drain surface water that percolates down through the soil.

Ivan Droessler, the drainage engineer for Calhoun County, testified that when the drainage district was established, it could have adopted an open-ditch system and used the railroad's open culvert to pass water through the embankment. But the drainage district opted to use a tile-line system that passed through the embankment about fourteen feet away from the existing culvert. Droessler provided the following definition:

A culvert typically is referring to some kind of pipe structure that allows the movement of water from one side of an obstruction to the other side of an obstruction, that obstruction could be . . . a road embankment, railroad embankment, some kind of earthen dam structure, . . . that detains or slows down water and the culvert basically allows that water to . . . traverse from one side to the other.

He believed that a culvert could move surface or sub-surface water. He also testified the drainage tile running under the railroad embankment had to support an additional load because of its location.

On December 14, 2009, the district court entered judgment for the drainage district and dismissed CCP's petition. CCP challenges that ruling.

II. Standard of Review.

Because the parties agreed to try the matter in equity, our review is de novo. See *Owens v. Brownlie*, 610 N.W.2d 860, 865 (Iowa 2000). We give weight to the district court's findings of fact, especially those involving the credibility of the witnesses, but are not bound by them. *Id.* To the extent that the key question on appeal is one of statutory construction, our review is for correction of legal error. *Washington County v. Tama County*, 555 N.W.2d 834, 837 (Iowa 1996).

III. Which Statute Applies?

Each side promotes a different provision of Iowa Code chapter 468 in support of its position. The drainage district rests its case for the railroad's responsibility to pay the repair costs on section 468.111, which provides in pertinent part:

The cost of building, rebuilding, constructing, reconstructing, changing, or repairing, as the case may be, any culvert or bridge, when such improvement is located at the place of the natural waterway or place provided by the railroad company for the flow of the water, shall be borne by such railroad company without reimbursement therefor.

Iowa Code § 468.111 (emphasis added).

CCP argues that section 468.111 (in conjunction with the surrounding sections 468.109 through 468.113) addresses the duty of railroads to pay the costs of the initial construction of culverts or bridges, or the cost of adapting existing bridges or culverts to accommodate the construction of drainage facilities, but does not require the railroad to bear the costs of repairing the tile lines here. CCP contends that a tile line cannot be equated with a “culvert” as the term is used in section 468.111. According to CCP’s argument, once the drainage system is constructed, the cost of repairing the tile lines is the responsibility of the drainage district under section 468.126.

CCP contends section 468.126 applies to any situation when an existing “improvement” is in need of repair, as opposed to when it is originally constructed at the railroad’s right of way. Section 468.126 states, in pertinent part:

1. When any levee or drainage district has been established and the improvement constructed, the improvement shall be at all times under the supervision of the board of supervisors except as otherwise provided for control and management by a board of trustees and *the board shall keep the improvement in repair* as provided in this section.

a. The board at any time on its own motion, without notice, may order done whatever is necessary to restore or maintain a drainage or levee improvement in its original efficiency or capacity, and for that purpose may remove silt and debris, *repair any damaged structures*, . . . and whatever else may be needed to restore or maintain such efficiency or capacity or to prolong its useful life.

b. The board may at any time obtain an engineer’s report regarding the most feasible means of repairing a drainage or levee improvement and the probable cost of making the repair. If the engineer advises, or the board otherwise concludes that permanent restoration of a damaged structure is not feasible at the time, the board may order temporary construction it deems necessary to the continued functioning of the improvement. If in *maintaining and repairing tile lines* the board finds from an engineer’s report it is

more economical to construct a new line than to repair the existing line, the new line may be considered to be a repair.

4. For the purpose of this subsection, an “improvement” in a drainage or levee district in which any ditch, tile drain or other facility has previously been constructed is a project intended to expand, enlarge or otherwise increase the capacity of any existing ditch, drain or other facility above that for which it was designed.

Iowa Code § 468.126 (emphasis added).

The drainage district counters that the general provisions of section 468.126, assigning the cost of tile line repairs to the board of supervisors, does not resolve the question when the tile lines cross a railroad right of way. The district argues that when tile lines run under railroad tracks the more specific provisions of section 468.111 require the railroad to pay for repairs.

Neither statutory interpretation argument is wholly satisfying. On the one hand, CCP’s demarcation between construction costs (in sections 468.109–113) and repair costs (in sections 468.126 and 468.127) is blurred by the fact section 468.111 expressly includes the responsibility of “repairing” culverts and bridges in the costs borne by the railroads. On the other hand, the district’s acceptance of the word “culvert” to encompass the term “tile line” initially appears inconsistent with the legislature’s separate use of both terms in the drainage chapter. We turn to the language of the statutes to settle this dispute.

IV. Is The Statutory Language Ambiguous?

In interpreting these competing provisions of chapter 468, our ultimate goal is to figure out and give effect to the intent of our legislature. *See Kohrt v. Yetter*, 344 N.W.2d 245, 246 (Iowa 1984). We do not resort to the rules of statutory construction unless the terms of a statute are ambiguous. *Elliott v. Iowa*

Dep't of Pub. Safety, 374 N.W.2d 670, 672 (Iowa 1985). The words of a statute “are ambiguous if reasonable persons can disagree as to their meaning.” *State v. Ahitow*, 544 N.W.2d 270, 272 (Iowa 1996) (citation omitted). In discerning the meaning of an ambiguous provision, “we construe terms according to their accepted usage when they are not defined in the statute.” *Gregory v. Second Injury Fund*, 777 N.W.2d 395, 399 (Iowa 2010).

The word “culvert” is not defined in chapter 468. The word appears only in sections 468.110, 468.111, and 468.113—the sections which address the cost of constructing drainage improvements at a railroad right of way. Our task in defining “culvert” is challenging because “there is remarkably little case law from the Iowa Supreme Court interpreting these provisions of Iowa Code chapter 468.” *Chi. & N. W. Transp. Co. v. Webster County Bd. of Sup'rs*, 880 F. Supp. 1290, 1296 (N.D. Iowa 1995).

The record shows a difference of opinion among the witnesses over how to define the term. Three of the witnesses drew a distinction between the role of drainage tiles in moving subsurface water and culverts in handling surface water. Ivan Droessler, the witness called by the drainage district, testified that a culvert refers to “some kind of pipe structure that allows the movement of water from one side of an obstruction to the other side of an obstruction” regardless of whether the water flows from above ground or below ground. Given that reasonable persons disagree as to its meaning, we conclude—as did the district court—that the term “culvert” is ambiguous. To fix on a meaning, we may refer to similar statutes, prior judicial decisions, dictionary definitions, and common usage.

Bernau v. Iowa Dep't of Transp., 580 N.W.2d 757, 761 (Iowa 1998). We also may consider legislative history when interpreting statutory language found to be ambiguous. *Iowa Comprehensive Petroleum Underground Storage Tank Fund Bd. v. Mobil Oil Corp.*, 606 N.W.2d 359, 365 (Iowa 2000).

CCP, in asserting that section 468.126 applies to these repairs, does not believe it is necessary to decide whether the word “culvert” in section 468.111 is ambiguous. We disagree. It is not so plain that section 468.126 governs the current situation. Sections 468.109 through 468.113 specifically address the responsibility of railroads in regard to drainage “improvements” that cross their rights of way. Sections 468.126 and 468.127 generally address keeping “improvements in repair” without any reference to railroads. In performing statutory construction, we must try to give effect to both general and specific provisions. But if the conflict between them cannot be reconciled, the specific provision shall prevail as an exception to the general. Iowa Code § 4.7; *Burton v. Univ. of Iowa Hosp. & Clinics*, 566 N.W.2d 182, 189 (Iowa 1997). Because we must decide whether section 468.111—as the more specific statute—is controlling, it is necessary to settle on the meaning of its terms.

V. What is a Culvert for Purposes of Section 468.111?

Having found the term culvert used in section 468.111 to be ambiguous, we must now decide whether it can be interpreted broadly enough to include the main tile line repaired by CCP. In the absence of a statutory definition, the district court appropriately resorted to the dictionary to determine the ordinary meaning of the word. The dictionary provides a ready source for the common

definition of a word. See *State v. Westeen*, 591 N.W.2d 203, 208 (Iowa 1999). The district court recited the dictionary's description of a "culvert" as "a transverse drain or waterway (as under a road, railroad, or canal)." See Webster's Third New International Dictionary, Unabridged 553 (3rd ed. 2002).

Courts from other jurisdictions asked to decipher the meaning of "culvert" also have relied on dictionary definitions. See, e.g., *Aiello v. Town of Brookhaven*, 136 F.Supp.2d 81, 87 n.10 (E.D.N.Y. 2001) (noting a "'culvert' is '[a] sewer or drain running under a road or embankment.' Webster's II New Riverside University Dictionary 335 (1988)"); *Rothwell v. Skinker*, 84 Mo. App. 169, 175 (Mo. Ct. App. 1900) ("[T]he ordinary acceptance of the word culvert is a transverse water-way—Webster's dictionary."); *Muench v. Medford Lakes Co.*, 244 A.2d 141, 143–44 (N.J. Super. Ct. App. Div. 1968) ("A culvert has been generally defined as a transverse drain or waterway under a road, railroad, canal, etc., Webster's New International Dictionary (2d ed. 1950)"); *Snap-Tite, Inc. v. Millcreek Twp.*, 811 A.2d 1101, 1103 n.2 (Pa. Commw. Ct. 2002) (noting "[a] 'culvert' is 'a transverse drain.' Merriam-Webster's Collegiate Dictionary 282 (10th ed. 2001)"); *Herrick v. Town of Holland*, 77 A. 6, 11 (Vt. 1910) (examining whether the "tile drain in question" is a "culvert" within the meaning of the statute and explaining "the drain is certainly a sluice, according to Webster, for it is an opening or a channel through which water flows, and 'culvert' includes 'sluice'"). Notably, the dictionary definitions do not limit the purpose of a culvert to conveying surface water, as opposed to subsurface water.

CCP is critical of the district court's use of Webster's. It contends the better resource is a glossary of common terms from the Iowa Drainage Law Manual, which it offered as an exhibit at trial. This manual defined a culvert as "[a] closed conduit or structure used to convey surface drainage through an embankment such as a roadway. In highway usage, a culvert has a span less than 20 feet." The glossary defined tile drainage as "[t]he removal of surplus groundwater by means of buried pipes, with water entering through unsealed joints, perforations, or through surface inlets."

Engineer Droessler explained that this manual was prepared for the Iowa Highway Research Board and its definitions applied to roadway, not railroad, matters. We find this explanation credible because Iowa Code chapter 309 governing secondary roads includes a similar definition of culvert. The legislature provided that, as the term is used in chapter 309, a culvert includes the following:

[A]ny structure not classified as a bridge⁵ which provides an opening under any roadway, except that this term does not include tile crossing the road, or intakes thereto, where the tile are a part of a tile line or system designed to aid subsurface drainage.

Iowa Code § 309.1(3). Obviously the general assembly knew how to expressly define culvert and chose to do so in the secondary roads chapter (where the cost of culvert work is a public expense), but not in the drainage district chapter (where the cost of the culvert is borne by the railroad company). We will not read restrictive language into a statute where the legislature has opted not to include

⁵ A bridge is defined as "any structure including supports, erected over a depression or an obstruction, such as water, a highway, or a railway." Iowa Code § 309.1(2).

it. See, e.g., *Iowa Land Title Ass'n v. Iowa Fin. Auth.*, 771 N.W.2d 399, 402–03 (Iowa 2009) (when legislature did not modify term “hardship” as it had done elsewhere in the code, it intended the word be given its common meaning); *State ex rel. Miller v. Cutty’s Des Moines Camping Club, Inc.*, 694 N.W.2d 518, 531 (Iowa 2005) (“The legislature knew how to limit this provision of the Act to sellers, for elsewhere in the Act the legislature expressly defined and employed the terms ‘buyers’ and ‘sellers.’ [Citations omitted.] It did not do so here, and by all accounts did not do so for good reasons. We will not write in such a requirement.”). The exclusion of tile lines from the definition of culvert in chapter 309 does not hold true for chapter 468.

We agree with the district court that when the legislature used the term culvert in section 468.111, it meant a conduit by which drainage improvements transect railroad embankments. While the pipe may be connected to a tile line in the field and at that point fall under the jurisdiction of the drainage district to repair, where the pipe crosses under the railroad embankment, it is considered a culvert and the railroad company bears the responsibility of repair without reimbursement from the drainage district.

VI. History of Sections 468.111 and 468.126

Our determination that section 468.111—and not section 468.126—governs the cost assignment in this case is fortified by the legislative history of these drainage provisions. Both section 468.111 and section 468.126 can trace their origins to the early years of the twentieth century. See 1904 Iowa Acts ch.

68 §§ 18, 19, 22. And both provisions have been reshaped over the years by legislative amendments.

When the Thirtieth General Assembly adopted the provision that evolved into section 468.111, it did not include the words “culvert” or “bridge”—which both appear in the statute now—instead, directing railroad companies to “construct such levee, ditch, drain or change of natural water course” or be liable for the cost. *Id.* § 19. The section went on to assign the cost of constructing the improvement across its right of way as an element of the railroad company’s damages. *Id.*

The Thirty-Second General Assembly added the phrase “any necessary culvert or bridge” so that in 1907 what are now sections 468.111 and 468.113 read:

[T]he cost of constructing the improvement across the right of way of such company, not including the cost of building and constructing or re-building and re-constructing any necessary culvert or bridge, shall be considered as an element of [the railroad] company’s damages by the appraisers thereof; and the cost of building and constructing or re-building and re-constructing any necessary culvert or bridge shall be borne by such railroad company without reimbursement therefor.

Iowa Code § 1989-a18 (1907).

Our supreme court construed an early version of section 468.111 as obligating the railroad company to build a new culvert or bridge over a planned drainage ditch improvement at its own expense even when “‘at or near’ this place there was a wooden box four by five feet through the embankment for the purpose of letting the water through.” *Mason City & Ft. Dodge Ry. Co. v. Bd. of Sup’rs*, 144 Iowa 10, 12, 121 N.W. 39, 39–40 (1909). The *Mason City* case sets

out the expectation that a railroad company's responsibility for allowing the natural flow of water to cross its embankments is not a static one; it does not cease after an initial improvement is built. The railroad company bears an ongoing responsibility to respect the public interest in the water course as changed conditions and increased use demand.

The court reasoned: "The increased volume of water and the improvement to carry it away are but the results of better drainage of tillable lands on either side of the track which the company was bound to anticipate." *Id.* at 13, 121 N.W.2d at 40.

The court continued:

In constructing its embankment or culverts or bridges through it, the company does so subject to the right of the state by appropriate agencies to provide for such use of the natural water course as subsequently may become necessary and proper for public interests.

Id. at 14, 121 N.W.2d at 40 (citing *Chi., Burlington & Quincy Ry. Co. v. Illinois*, 200 U.S. 561, 26 S. Ct. 341, 50 L. Ed. 596 (1906)).

This 1909 decision also clarified what the statute meant by an "improvement" when determining the railroad company's damages—those costs not to be borne by the railroad—under current section 468.113.⁶ The supreme court stated: "To what, then, do the words 'the improvement' refer? Manifestly, 'the ditch.'" *Mason City & Ft. Dodge Ry. Co.*, 144 Iowa at 16, 121 N.W. at 41. The court distinguished "improvements" from culverts and held that "the cost of

⁶ Section 468.113 states the costs of the improvement—not including the cost of the bridge or culvert—shall be damages to the railroad set off by the appraiser against the full costs of the entire improvement.

extending the ditch across the right of way, and not the constructing or reconstructing of culverts or bridges rendered necessary because of this being done and their maintenance forever, is the element of damages contemplated by the statute.” *Id.* That is, railroad companies are not responsible for the costs of extending the drainage ditch across its right of way, and are entitled to reimbursement for those costs if the railroad initially pays them. Conversely, the cost of the culvert necessary to maintain the railroad’s right of way is a cost borne by the railroad. See *Chi., Burlington & Quincy R.R. Co. v. Bd. of Sup’rs*, 182 F. 291, 294 (8th Cir. 1910).

Significantly, in 1923, the Fortieth General Assembly amended what is now section 468.111 to add “changing or repairing” to the list of actions resulting in costs to the railroad. The revised provision read (as it does today):

The cost of building, rebuilding, constructing, reconstructing changing or repairing, as the case may be, any culvert or bridge, when such improvement is located at the place of the natural waterway . . . shall be borne by such railroad company without reimbursement therefor.

1923–24 Iowa Acts ch. 126, § 97.

Our inclination to assign the costs of the repair based on section 468.111 rather than section 468.126 is strengthened by the legislature’s incorporation of the term “repairing” into section 468.111 in 1923. See Acts 1923-24 Ex. Sess. H.F. 185, § 97.

We presume from a material change in statutory language that the drafters intended to alter the law. *Midwest Auto III, LLC v. Iowa Dep’t of Transp.*, 646 N.W.2d 417, 425 (Iowa 2002). Before 1923, the statute already contained

the terms “rebuilding” and “reconstructing” to address the situation where a railroad had a bridge or culvert and the creation of the drainage district required modifications to the existing structure. Amending the statute to require railroads to “change” or “repair” existing culverts or bridges indicates a legislative intent that the railroads continue to be responsible for the upkeep of those structures previously created to accommodate drainage improvements.

The provision which is now section 468.126 also has changed over time. When adopted by the Thirtieth General Assembly in 1904 the statute captioned “Control—repairs” read:

Whenever any levee or drainage district shall have been established and the improvement constructed as in this act provided, the same shall at all times be under the control and supervision of the board of supervisors and it shall be the duty of the board to keep the same in repair and for that purpose they may cause the same to be enlarged, reopened, deepened, widened, straightened or lengthened for a better outlet, and they may change or enlarge the same or cause all or any part thereof to be converted into a closed drain when considered for the best interests of the public rights affected thereby. The cost of such repairs or change shall be paid by the board from the drainage fund of said levee or drainage district, or by assessing and levying the cost of such change or repair upon the lands in the same proportion that the original expenses and cost of construction were levied and assessed

See 1904 Iowa Acts ch. 68, § 22; see *also* Iowa Code § 1989-a21 (1907). The legislature amended this provision as recently as 1981 to expand the definition of “repair” to include any project that extends the useful life of a drainage improvement. 1981 Iowa Acts ch. 150, § 1.

At no point in time has section 468.126 ever mentioned railroad companies. And it has never been interpreted as requiring the board of

supervisors to pay for the repair of an improvement constructed through a railroad right of way. Accordingly, when it comes to settling CCP's challenge, we believe the general language in section 468.126 is trumped by the more specific language addressing the responsibility of railroads to make repairs in section 468.111. See *Walnut Brewery, Inc. v. Iowa Dep't of Commerce*, 775 N.W.2d 724, 732 (Iowa Ct. App. 2009).

VII. Which Party Benefitted from the Repair?

As a final point in our analysis, we consider whether we are assigning the cost to the party that reaped the primary benefit from the repair work. The statutory provisions now found in sections 468.111 and 468.113 identify two kinds of costs: those for the drainage improvements (which are to be paid for by the drainage district because they benefit the public) and those for culverts or bridges (which are to be paid for by the railroad company because they keep the roadbed intact). See *Chi. & N. W. Transp. Co. v. Webster County Bd. of Sup'rs*, 71 F.3d 265, 267 (8th Cir. 1996) (holding that costs imposed on the railroad pursuant to Iowa drainage law were not discriminatory taxes under federal law). Our quandary is whether a tile line running under an embankment falls into either of those two categories.

CCP insists the repaired drainage tile only benefited the drainage district and that the district should be responsible for the costs. CCP engineer Arians testified the tile did not "support" the roadbed, pointing out the roadbed was there forty years before the tiles were installed. On appeal, CCP argues: "the drainage tile line at issue *was not needed* by the Railroad in order to operate its

rail line.” CCP’s argument oversimplifies the issue. Imagine that the railroad company had built a bridge rather than a culvert to accommodate the drainage system under its tracks at mile marker 397.89. The railroad would not initially have needed the bridge to operate its rail line. But once the bridge was built, the railroad company would depend on the structure for a stable roadbed. The same is true for the steel pipe that replaced the clay tile under the tracks. The railroad may not have initially needed the tile line to support its roadbed, but its eventual collapse presented an emergency situation for the railroad—as evidenced by the need to significantly slow its trains over that portion of the tracks.

CCP’s argument also overlooks the following long-standing principle:

[A] railroad corporation takes its franchise authorizing it to construct and maintain its road, subject to the duty of making such modifications in its roadbed, whether the same consists of trestle or grade, as may be necessary to carry the same across such public improvements as highways and public drains.

Chi., Burlington & Quincy R.R. Co., 182 F. at 298.

The drainage district offered the opinion of civil engineer Ivan Droessler concerning the function of the pipe that ran under the elevated roadbed:

It had to support an additional load created by the railroad embankment and serve the purpose of conducting water from one side of the railroad embankment to the other side. If the railroad wasn’t there, basically the additional load would not have been there.

The district court embraced the drainage district’s argument that the repair of the tile “accrued solely to the benefit of [CCP],” stating: “Considering the sinkhole caused by the collapse[d] tile, this court accepted Droessler’s testimony

that the tile supported the roadway.” Contractor Calmer added to the strength of this conclusion in his affidavit:

The new steel tube supports the railroad’s roadbed where the underground drain crosses the roadbed. . . . Steel tubes of that character are not used or required for the underground drainage system except where the underground drain crosses beneath and support similar transportation right-of-ways.

We agree with the district court that the repaired tile line provided a benefit to CCP by alleviating the concern for the structural integrity of its tracks at that location. Because the repair benefitted the railroad, we find it reasonable to apply section 468.111 to determine the railroad should not be reimbursed for the cost. *See Chi. & N. W. Transp. Co. v. Webster County Bd. of Sup’rs*, 880 F. Supp. 1290, 1307 (N.D. Iowa 1995) (“Although the public may receive some benefit from the building of the culvert or bridge, because some provision must be made for the flow of water across a railroad right-of-way, a drain alone would serve the public purpose, while the railroad receives the principal benefits from the building of the facility necessary to carry the roadbed over the drainage improvement. The right to cross over the drainage ditch comes at a cost. The Railroad must pay for and maintain the crossing.”).

To recap, we apply the specific provision of section 468.111 over the general provision of section 468.126 to decide the question of repair costs raised by the railroad company. Because the term “culvert” used in section 468.111 is ambiguous, we engage in statutory construction to determine that the term is broad enough to include the transverse drainage tile that crossed under CCP’s

railroad embankment in this case. We conclude that the cost of repairing and replacing the culvert should be borne by the railroad.

AFFIRMED.