

Chapter 38

Zoos

17-38-1 Tax levy for establishment of zoo.

For the establishment and maintenance of a public zoo counties may levy annually a tax not exceeding .0002 of taxable value of taxable property in the county. The tax is in addition to all taxes levied by counties and is not limited by the levy limitation imposed on counties by law. The taxes shall be levied and collected in the same manner as other general taxes of the county and shall be deposited in a fund to be known as a County Zoo Fund.

Amended by Chapter 3, 1988 General Session

17-38-2 Operation and maintenance of zoo -- Advisory board -- Contract for services.

Upon the establishment of a county zoo under this act, the county legislative body may provide rules and regulations for its governance and operation, including the establishment of an advisory board. The county executive may contract with an agency or vendor to supply all or part of the services necessary for the operation and maintenance of a county zoo.

Amended by Chapter 227, 1993 General Session

17-38-3 Donations.

The county may, for the benefit of the zoo, accept donations of money, personal property, or real estate upon such terms and conditions as it sees fit.

Enacted by Chapter 14, 1982 General Session

17-38-4 Nontermination of taxing power.

The power to levy a tax as provided in Section 17-38-1 does not terminate on June 30, 1983.

Amended by Chapter 297, 2011 General Session