

CHAPTER 394  
ZOOLOGICAL GARDENS

See also §384.24(2)(c)

394.1	Authority to issue bonds — taxes.	394.4	Contracts with other cities — election.
394.2	Question submitted to voters.		
394.3	Tax for operating zoo.		

**394.1 Authority to issue bonds — taxes.**

1. Cities are hereby authorized to contract indebtedness and to issue general obligation bonds to provide funds to pay the cost of opening, establishing, constructing, improving, extending, or remodeling of a zoo or zoological garden and to construct, reconstruct, or repair any such improvement and to pay the cost of land needed for any of said purposes.

2. Taxes for the payment of said bonds shall be levied in accordance with [chapter 76](#), and said bonds shall be payable through the debt service fund in not more than twenty years, and bear interest at a rate not exceeding that permitted by [chapter 74A](#), and shall be of such form as the city council shall by resolution provide, but no city shall become indebted in excess of five percent of the actual value of the taxable property within said city, as shown by the last preceding state and county tax lists. The indebtedness incurred for the purpose provided in [this section](#) shall not be considered an indebtedness incurred for general or ordinary purposes.

3. [This section](#) shall be construed as granting additional power without limiting the power already existing in cities.

4. The provisions of [this section](#) shall be applicable to all municipal corporations regardless of form of government or manner of incorporation.

[C75, 77, 79, 81, §394.1]  
[2017 Acts, ch 54, §76](#)

**394.2 Question submitted to voters.**

1. It shall not be necessary to submit to the voters the proposition of issuing bonds for refunding purposes, but prior to the issuance of bonds for other purposes the council shall submit to the voters of the city on the date specified in [section 39.2, subsection 4](#), paragraph “d”, the proposition of issuing the bonds. Notice of the election on the proposition of issuing bonds shall be published as required by [section 49.53](#). The notice shall also state whether or not an admission fee is to be charged by the zoo or zoological gardens.

2. Bonds issued pursuant to the provisions of [this chapter](#) shall be sold by the council in the manner prescribed by [chapter 75](#); however, refunding bonds may either be sold and the proceeds applied to the payment of the bonds to be refunded, or the refunding bonds may be issued in exchange for the bonds being refunded upon their surrender and cancellation.

[C75, 77, 79, 81, §394.2]  
[2002 Acts, ch 1134, §107, 115; 2023 Acts, ch 71, §133, 136](#)

2023 amendment to subsection 1 applies July 1, 2023, for elections on propositions relating to the issuing of bonds or other indebtedness occurring on or after that date; 2023 Acts, ch 71, §136  
Subsection 1 amended

**394.3 Tax for operating zoo.**

A city establishing or having established a zoo or zoological garden may authorize not to exceed a levy of twenty-seven cents per thousand dollars of assessed valuation on all taxable property within the corporation for the purpose of paying the costs of operating, maintaining and managing a zoo or zoological garden. The levy shall be subject to cumulative levy limitations otherwise provided by law unless said levy shall have been submitted to and approved by the voters of said city.

[C75, 77, 79, 81, §394.3]

**394.4 Contracts with other cities — election.**

1. Contracts may be made between any city establishing or having established a zoo or zoological garden and any other city or county, but a county may contract only with

respect to residents outside of any city, for the use of such zoo or zoological garden or any extension service thereof by its residents, and for the levy of a tax in support thereof. Such contracts shall provide for the rate of tax to be levied during the term thereof, not exceeding twenty-seven cents per thousand dollars of assessed valuation. Said contracts may be submitted to the voters of either city and shall not be subject to termination if approved by the voters of both parties.

2. If not so approved, such contracts may be modified by mutual consent or may be terminated by the voters of either party thereto.

3. Any such tax shall be subject to cumulative levy limitations applicable generally to the contracting parties unless the contract shall have been approved by the voters.

4. Any election held hereunder may be held upon notice and in any manner provided by law applicable to the contracting party with respect to elections upon special public propositions; provided that it shall not be necessary to set out the contract provisions in full as a part of the ballot.

[C75, 77, 79, 81, §394.4]

[2017 Acts, ch 54, §76](#)