

JAN 23 1997

WAYS AND MEANS

HOUSE FILE

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TAYLOR, and HOLVECK

Passed House, Date \_\_\_\_\_ Passed Senate, Date \_\_\_\_\_

Vote: Ayes \_\_\_\_\_ Nays \_\_\_\_\_ Vote: Ayes \_\_\_\_\_ Nays \_\_\_\_\_

Approved \_\_\_\_\_

**A BILL FOR**

1 An Act authorizing counties to levy taxes and issue bonds to  
2 finance and operate zoos and zoological gardens.

3 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

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HF 69

1 Section 1. Section 394.1, Code 1997, is amended to read as  
2 follows:

3 394.1 AUTHORITY TO ISSUE BONDS -- TAXES.

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

11 Taxes for the payment of said such bonds shall be levied in  
12 accordance with chapter 767-~~and-said~~. The bonds shall be  
13 payable through the debt service fund in not more than twenty  
14 years, and shall bear interest at a rate not exceeding that  
15 permitted by chapter 74A, and shall be of such form as the  
16 city council or the county board of supervisors shall by  
17 resolution provide, but no city or county shall become  
18 indebted in excess of five percent of the actual value of the  
19 taxable property within said the city or county, as shown by  
20 the last preceding state and county tax lists. The  
21 indebtedness incurred for the purpose provided in this section  
22 shall not be considered an indebtedness incurred for general  
23 or ordinary purposes.

24 This section shall be construed as granting additional  
25 power without limiting the power already existing in cities  
26 and counties.

27 The provisions of this section shall be applicable to all  
28 counties and municipal corporations regardless of form of  
29 government or manner of incorporation.

30 Sec. 2. Section 394.2, Code 1997, is amended to read as  
31 follows:

32 394.2 QUESTION SUBMITTED TO VOTERS.

33 It shall not be necessary to submit to the voters the  
34 proposition of issuing bonds for refunding purposes, but prior  
35 to the issuance of bonds for other purposes the city council

1 or the county board of supervisors shall submit to the voters  
2 of the city or the county at a general election or a regular  
3 municipal election the proposition of issuing the bonds.  
4 Notice of the election on the proposition of issuing bonds  
5 shall be published as required by section 49.53. The notice  
6 shall also state whether or not an admission fee is to be  
7 charged by the zoo or zoological gardens.

8 Bonds issued pursuant to the provisions of this chapter  
9 shall be sold by the city council or the county board of  
10 supervisors in the manner prescribed by chapter 75; however,  
11 refunding bonds may either be sold and the proceeds applied to  
12 the payment of the bonds to be refunded, or the refunding  
13 bonds may be issued in exchange for the bonds being refunded  
14 upon their surrender and cancellation.

15 Sec. 3. Section 394.3, Code 1997, is amended to read as  
16 follows:

17 394.3 TAX FOR OPERATING ZOO.

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

27 Sec. 4. Section 394.4, Code 1997, is amended to read as  
28 follows:

29 394.4 CONTRACTS WITH OTHER CITIES AND COUNTIES --  
30 ELECTION.

31 Contracts may be made between any city or county  
32 establishing or having established a zoo or zoological garden  
33 and any other city or county, ~~but a county may contract only~~  
34 ~~with respect to residents outside of any city, for the use of~~  
35 ~~such zoo or zoological garden or any extension service thereof~~

1 ~~by its residents, and for the levy of a tax in support~~  
2 thereof. Such contracts shall provide for the rate of tax to  
3 be levied during the term thereof, not exceeding twenty-seven  
4 cents per thousand dollars of assessed valuation. ~~Said~~  
5 ~~contracts~~ Such a contract may be submitted to the voters of  
6 ~~either a city or county which is a party to the contract~~ and  
7 shall not be subject to termination if approved by the voters  
8 of ~~both parties~~ more than one party.

9 If not so approved, such contracts may be modified by  
10 mutual consent or may be terminated by the voters of ~~either~~  
11 any party thereto.

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

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

20 EXPLANATION

21 This bill amends all of the sections in Code chapter 394.  
22 Under the current law, only a city has the ability to finance  
23 and contract for the establishment and operation of a zoo or  
24 zoological garden.

25 The bill adds counties as another political body authorized  
26 to contract or finance for the establishment and operation of  
27 a zoo. The bill provides that a county may contract or issue  
28 bonds for the opening, establishing, constructing, improving,  
29 extending, or remodeling of a zoo.

30 The bill provides that, prior to the issuance of bonds, the  
31 county board of supervisors shall submit the bond issue  
32 proposition to voters. The sale of bonds by the county board  
33 of supervisors shall be in the manner prescribed by Code  
34 chapter 75.

35 The bill provides that a county establishing a zoo may

1 authorize property taxes to pay the costs of operating,  
2 maintaining, and managing the zoo.

3 The bill provides that a county establishing or having  
4 established a zoo has the ability to contract with other  
5 cities or counties for the use of the zoo.

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