

**17-53-221 Tax for care, relief, and burial of indigents.**

- (1) A county legislative body may, if it considers it necessary and expedient so to do, annually at its session at which the annual tax levy for county purposes is fixed and levied, assess and levy a tax for:
- (a) the care, maintenance, and relief of the indigent sick or dependent poor persons having a lawful settlement in the county;
  - (b) the temporary relief of indigent persons not having a lawful settlement in the county temporarily residing therein, and for the burial of such indigent persons who die within the county;
  - (c) the erection and maintenance of hospitals, infirmaries, and farms in connection with Subsections (1)(a) and (b);
  - (d) the employment of a superintendent for such county hospitals and infirmaries, and any other necessary help in them; and
  - (e) the salary of the county physician for attending the indigent sick or dependent poor and other duties as provided by law.
- (2) The taxes authorized under Subsection (1) shall be assessed, levied, and collected in the same manner as other county taxes are assessed, levied, and collected.

Renumbered and Amended by Chapter 133, 2000 General Session