

298.4 District management levy.

1. The board of directors of a school district may certify for levy by April 15 of a school year, a tax on all taxable property in the school district for a district management levy. The revenue from the tax levied in [this section](#) shall be placed in the district management levy fund of the school district. The district management levy shall be expended only for the following purposes:

- a. To pay the cost of unemployment benefits as provided in [section 96.31](#).
 - b. To pay the costs of liability insurance and the costs of a judgment or settlement relating to liability together with interest accruing on the judgment or settlement to the expected date of payment.
 - c. To pay the costs of insurance agreements under [section 296.7](#).
 - d. To pay the costs of a judgment under [section 298.16](#).
 - e. To pay the cost of early retirement benefits to employees under [section 279.46](#).
2. Unencumbered funds collected from the levies authorized in [sections 96.31, 279.46, and 296.7](#) prior to July 1, 1991, may be expended for the purposes listed in [subsection 1](#), paragraphs “a”, “c”, and “e”.

[89 Acts, ch 135, §109; 90 Acts, ch 1168, §41; 92 Acts, ch 1187, §10; 93 Acts, ch 1, §11; 94 Acts, ch 1029, §26, 27; 2010 Acts, ch 1061, §103; 2010 Acts, ch 1193, §48](#)