

298.4 District management levy.

1. The board of directors of a school district may certify for levy by April 30 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](#).
- f. To pay the costs of mediation and arbitration, including but not limited to legal fees associated with such mediation or arbitration.

g. (1) To pay the costs of retention bonus payments to employees for the school year beginning July 1, 2024, if the school district is the subject of a proclamation of disaster emergency issued by the governor on January 8, 2024, and the school district is located in a county with a population of greater than ninety-nine thousand five hundred but less than one hundred thousand, a county with a population of greater than twenty-six thousand but less than twenty-seven thousand, and a county with a population of greater than eight thousand seven hundred sixty but less than eight thousand eight hundred, all according to the 2020 federal decennial census.

(2) Notwithstanding subparagraph (1), a school district shall not pay more than seven hundred thousand dollars under this paragraph.

(3) A school district shall not increase the amount of the district management levy to make the payments described in this paragraph.

(4) This paragraph is repealed July 1, 2025.

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; 2015 Acts, ch 50, §1, 2; 2023 Acts, ch 71, §75, 98; 2024 Acts, ch 1005, §1, 3](#)

Referred to in [§96.31](#), [257.19](#), [296.7](#), [298A.3](#), [670.10](#)

2023 amendment to subsection 1, unnumbered paragraph 1 applies to political subdivision budgets for fiscal years beginning on or after July 1, 2024; 2023 Acts, ch 71, §98

Subsection 1, NEW paragraph g