

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.

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Subsection 1, paragraph g repealed by its own terms effective July 1, 2025; [2024 Acts, ch 1005, §1](#)