

**123A.444 LEVY FOR SEVERANCE PAY.**

A joint powers board established under section 123A.443 may make a levy to provide severance pay and early retirement incentives under section 122A.48, for any teacher as defined under section 122A.40, subdivision 1, who is placed on unrequested leave as a result of the cooperative secondary facility agreement. A joint powers board making a levy must certify to each participating district tax levies sufficient to raise the amount necessary to provide the district's portion of severance pay and early retirement incentives. The tax levy certified to each district must be expressed as a local tax rate, that, when applied to the adjusted net tax capacity of all of the participating districts raises the amount necessary to provide severance pay and early retirement incentives. Each participating school district must include the levy in the next tax roll which it shall certify to the county auditor, and must remit the collections of the levy to the joint powers board.

**History:** 1988 c 718 art 8 s 16; 1988 c 719 art 5 s 84; 1989 c 329 art 13 s 20; 1Sp1989 c 1 art 2 s 11; 1998 c 397 art 7 s 74,164; art 11 s 3; 1999 c 241 art 4 s 29; 2000 c 464 art 3 s 9; 2000 c 489 art 5 s 19,27