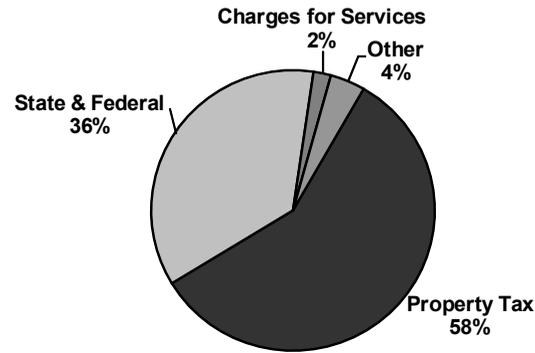
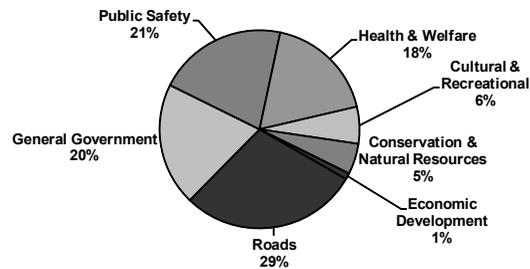


MORTON COUNTY

2012 REVENUE SOURCES = \$18,767,506



2012 EXPENDITURES = \$18,270,836

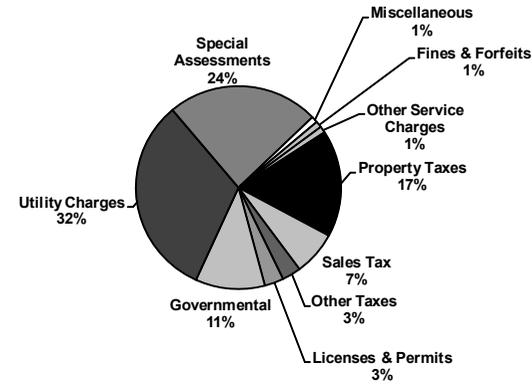


Services include public safety through the sheriff's department, correction center, and emergency management; maintaining 1,500 miles of roads, social service programs, property tax and special assessment billing and collections, elections, document recording, and prosecution of state crimes. Morton County's 2011 levy for property located in the City of Mandan is 110 mills, down from 112 in 2010 and 116 in the year 2009.

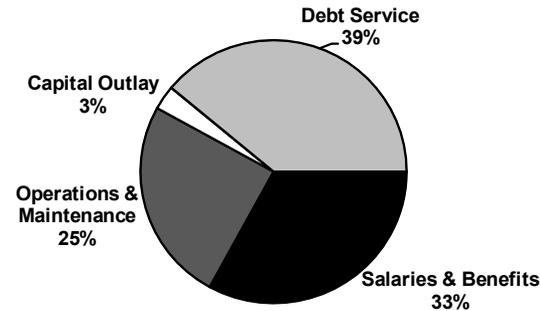
For more information, phone 667-3300
Website: www.co.morton.nd.us

CITY OF MANDAN

2012 REVENUE SOURCES = \$22,203,350



2012 EXPENDITURES = \$21,771,250

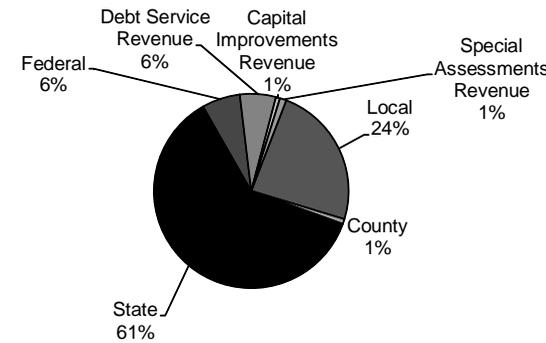


The City provides services such as general government, public safety, public works, water and sewer, solid waste, street lights, cemetery, library, airport, and business development. The annual cost for city services for an existing \$175,000 home with an average valuation increase of 2.31 percent, using 8 units of water per month, excluding special assessments, amount to \$1,578, a \$47 increase from the prior year.

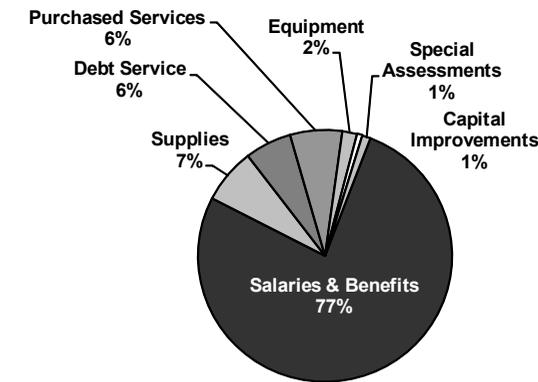
For more information, phone 667-3213
Website: www.cityofmandan.com

MANDAN PUBLIC SCHOOL DISTRICT

2011-12 REVENUE SOURCES = \$35,515,473



2011-12 EXPENDITURES = \$35,515,473

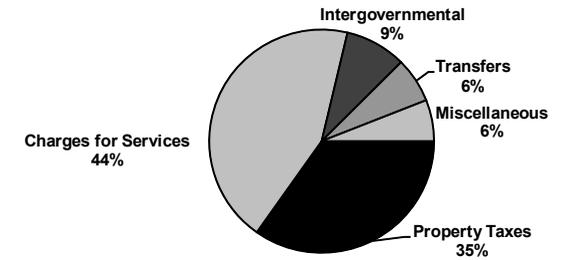


The school district budget is \$35,515,473 for the 2011-12 school year. This employs 277 educators, 15 administrators and 292 support staff who are involved in educating 3,296 students in PK-12. The school district's levy for 2011 is 152.45 mills, which is down from 155.69 in 2010. Expenses center on staff and supplies to provide a quality education for children of the district.

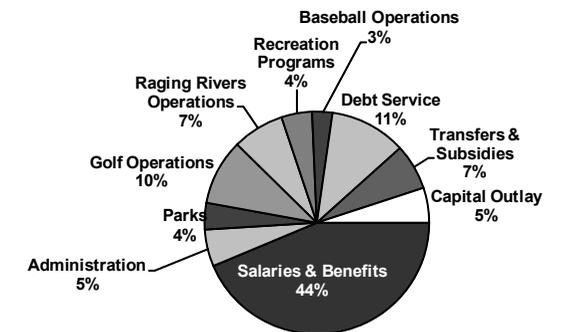
For more information, phone 751-6509
Website: www.mandan.k12.nd.us

MANDAN PARKS & RECREATION

2012 REVENUE SOURCES = \$4,745,550



2012 EXPENDITURES = \$4,677,890



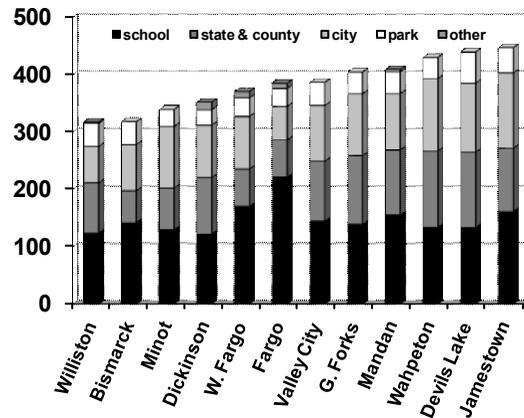
The majority of revenue comes from program fees, rentals, concessions, and other sources. Mandan Parks and Recreation spends local property tax dollars on salaries and benefits related to operation of facilities and recreational program. The levy is at 38 mills, down from 44 mills in the year 2000.

For more information, phone 667-3287
Website: www.mandanparks.com

Tax comparisons

Mandan ranked fourth among North Dakota's 12 largest cities for property taxes levied in 2010. Rankings for taxes payable in 2011 will be compiled by the N.D. League of Cities and posted at www.ndlc.org.

2010 MILL LEVY COMPARISON



2010 PROPERTY TAXES AS A PERCENTAGE OF PROPERTY VALUE

	LEVY	COMMERCIAL	RESIDENTIAL
Williston	317.64	1.59%	1.43%
Bismarck	318.23	1.59%	1.43%
Minot	339.57	1.70%	1.53%
Dickinson	352.09	1.76%	1.58%
West Fargo	370.68	1.85%	1.67%
Fargo	385.13	1.93%	1.73%
Valley City	386.64	1.93%	1.74%
Grand Forks	404.83	2.02%	1.82%
Mandan	409.38	2.05%	1.84%
Wahpeton	430.56	2.15%	1.94%
Devils Lake	439.72	2.20%	1.98%
Jamestown	447.38	2.24%	2.01%
Average	383.49	1.92%	1.73%

Mandan's consolidated tax levy for 2011 is 403 mills, which is 2.02% of value for commercial property 1.81% for residential property.

Note: A given dollar amount may not buy the same property in terms of scale and quality in each city.

Mill levy math

- É Taxable value of property in Mandan for 2011 totals \$44,894,498.
- É A mill is 1/1,000 of this value, worth \$44,894 for 2012.
- É The City's portion of the total levy for 2011 is \$4.387 million divided by \$44,894 = 97.72 mills.
- É Mill levies for the county, school district and park district are similarly determined.

Calculating property taxes

Property tax statements show the value of a property and the amount of taxes due. To determine how your taxes are calculated:

- 1) Start with the true and full valuation of your property as determined by the city assessing department. This is an estimate of what a property would sell for on an open market assuming a willing seller and buyer.
- 2) Divide by 2 to determine the assessed value.
- 3) Calculate the taxable value as a percentage of the assessed value:
 - É 9% for residential property,
 - É 10% for commercial property.

- 4) Multiply the taxable value by the number of mills levied to determine your property tax payment. Here's an example:
 - É True and full value = \$175,000
 - É Assessed value (50% of \$175,000) = \$87,500
 - É Taxable value (residential, \$87,500 X .09) = \$7,875
 - É 2011 Taxation (\$7,875 X .403) = \$3,174

HOW DO PROPERTY TAX EXEMPTIONS WORK? Unless the owner is a tax-exempt, non-profit organization, the land is still taxed. Under local policy, the exemption is typically only on a new structure or addition that didn't exist before. Thus, in most cases, no tax revenue is given up.

Special assessments

A special assessment is a lien against a property determined by the cost of a public improvement and the benefit it provides to the property. Special assessments pay for street paving and reconstruction; installation of water and sewer mains, sidewalks, curb and gutter, storm and sanitary sewers; weed-cutting and removal of diseased trees.

Property tax statements have separate entries for any payment due for special improvements. A line for specials and taxes indicates the total amount due by Feb. 15. Property owners may pay off their special assessment balance to save on interest costs. Call 667-3271 for more information.

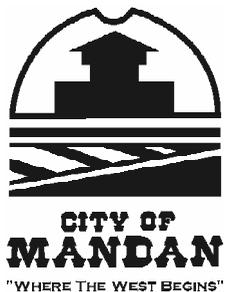
Special assessments may be paid at:

City of Mandan Finance Office
City Hall
205 Second Avenue NW
Mandan, ND 58554

Sales tax reduces burden

The City of Mandan has a 1 percent sales tax. By shopping in Mandan, you can help reduce property taxes and special assessments. Budget policy allows up to 40 percent of collections to offset property tax. The 2011 property tax bill would be 14 mills higher without a \$610,800 contribution from sales tax. The City collects about \$1.5 million in sales tax annually. Here's how it has been used historically:

- É 40 percent property tax reduction,
- É 27 percent street, water and sewer improvements,
- É 28 percent job and economic development, and
- É 5 percent municipal debt reduction.



This publication compiled as a public information service by the City of Mandan.

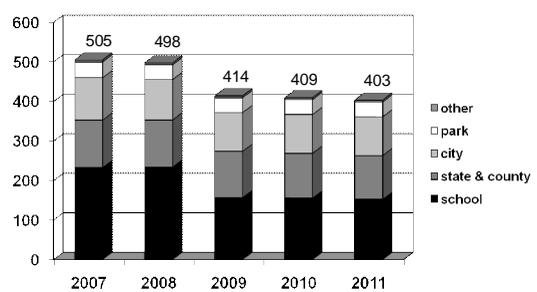
PROPERTY TAXES

Your 2011 Annual Statement

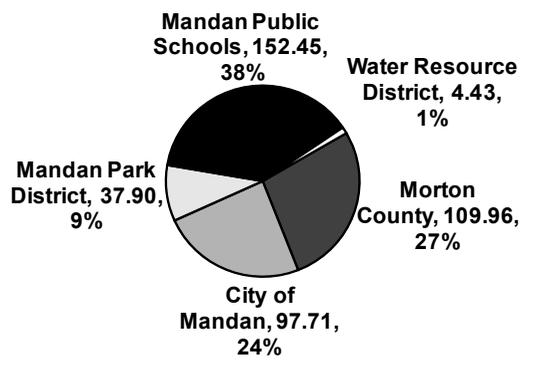
Property tax statements include taxes for four major entities: county, city, school and park services. These local taxes are a primary source of funding for public schools, fire and police protection, parks and recreation, streets, roads, and many other services.

Community leaders are constantly working to manage growth while holding the line on budgets to keep taxes reasonable. Mandan's consolidated tax levy for 2011 is 403 mills. The levy is down from 409 mills in 2010, 414 mills in 2009 and 498 mills in 2008. The major decrease in 2009 was a result of the legislature providing more state aid for education.

MANDAN'S CONSOLIDATED MILL LEVY



2011 SHARE OF PROPERTY TAXES 403 mills



The State of North Dakota also levies 1 mill.