

CITY OF MANDAN, NORTH DAKOTA
Annual Budget for the Year Ended December 31, 2011
CERTIFICATE OF LEVY

COUNTY AUDITOR
COUNTY OF MORTON

You are hereby notified on the 5th day of October, 2010, the governing body of the City of Mandan, North Dakota, levied a tax of \$4,203,565, upon all the taxable property in the City for the calendar year ended December 31, 2011, which levy is itemized as follows:

<u>FUND</u>	<u>AMOUNT</u> <u>LEVIED</u>
General	\$3,354,496
City's Share of Special Assessments	97,856
Cemetery	85,936
Public Transportation System	85,936
Refunding Improvement Bonds:	
Street Improvement District #145	33,508
Street Improvement District #148	5,900
General Obligation Bonds:	
Liberty Memorial Bridge	67,287
Mandan Airport Authority	171,871
Morton Mandan Public Library	<u>300,775</u>
TOTAL AMOUNT LEVIED	<u>\$4,203,565</u>

You will duly enter tax upon the County tax list for collection upon the taxable property of the City of Mandan, North Dakota, for the ensuing year. Dated at Mandan, North Dakota this 5th day of October, 2010.



City Administrator

RESOLUTION FOR INCREASED LEVIES

WHEREAS, the governing body of the City of Mandan has approved a budget for the operation of the functions of government; and

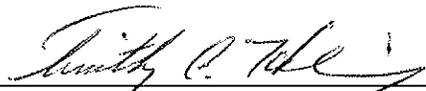
WHEREAS, the budget results in an increase in the dollar amount to be levied as an ad valorem tax over the pervious year; and

WHEREAS, the North Dakota Century Code 57-15-01.1 requires the governing body to pass a resolution specifically approving such an additional levy;

THEREFORE, BE IT RESOLVED, that the governing body of the City of Mandan specifically approves an increase or additional ad valorem levy in the following funds:

General
City's Share of Special Assessments
Cemetery
Public Transportation System
Street Improvement District #145
Mandan Airport Authority
Morton Mandan Public Library

Dated this 5th day of October, 2010.



President, Board of City Commissioners

Attest:



City Administrator

**CITY OF MANDAN
2011 BUDGET
MILL LEVY AND TAXABLE VALUATION**

FUND	LEVY		PROPERTY TAXES	
	2009	2010	2009	2010
GENERAL	79.87	78.07	\$ 3,211,588	\$ 3,354,496
SPECIAL REVENUE FUNDS:				
CITY'S SHARE OF SPECIAL ASSESSMENTS	0.88	2.28	\$ 35,385	\$ 97,856
CEMETERY	1.47	2.00	\$ 59,109	\$ 85,936
PUBLIC TRANSPORTATION SYSTEM	2.00	2.00	\$ 80,420	\$ 85,936
DEBT SERVICE FUNDS:				
REFUNDING IMPROVEMENT BONDS:				
STREET IMPROVEMENT DISTRICT #145	0.83	0.78	\$ 33,374	\$ 33,508
STREET IMPROVEMENT DISTRICT #148	0.18	0.14	\$ 7,238	\$ 5,900
GENERAL OBLIGATION BONDS:				
LIBERTY MEMORIAL BRIDGE	1.70	1.57	\$ 68,357	\$ 67,287
MANDAN AIRPORT AUTHORITY	4.00	4.00	\$ 160,841	\$ 171,871
MORTON MANDAN PUBLIC LIBRARY	7.00	7.00	\$ 281,471	\$ 300,775
TOTAL	97.93	97.83	\$ 3,937,784	\$ 4,203,565
2009 TAXABLE VALUATION				
			\$ 40,210,208	
2010 TAXABLE VALUATION-ESTIMATED = 6.9% INCREASE				
				\$ 42,967,800

**CITY OF MANDAN
2011 BUDGET
MILL LEVY AND TAXABLE VALUATION
PROPERTY TAX INCREASE**

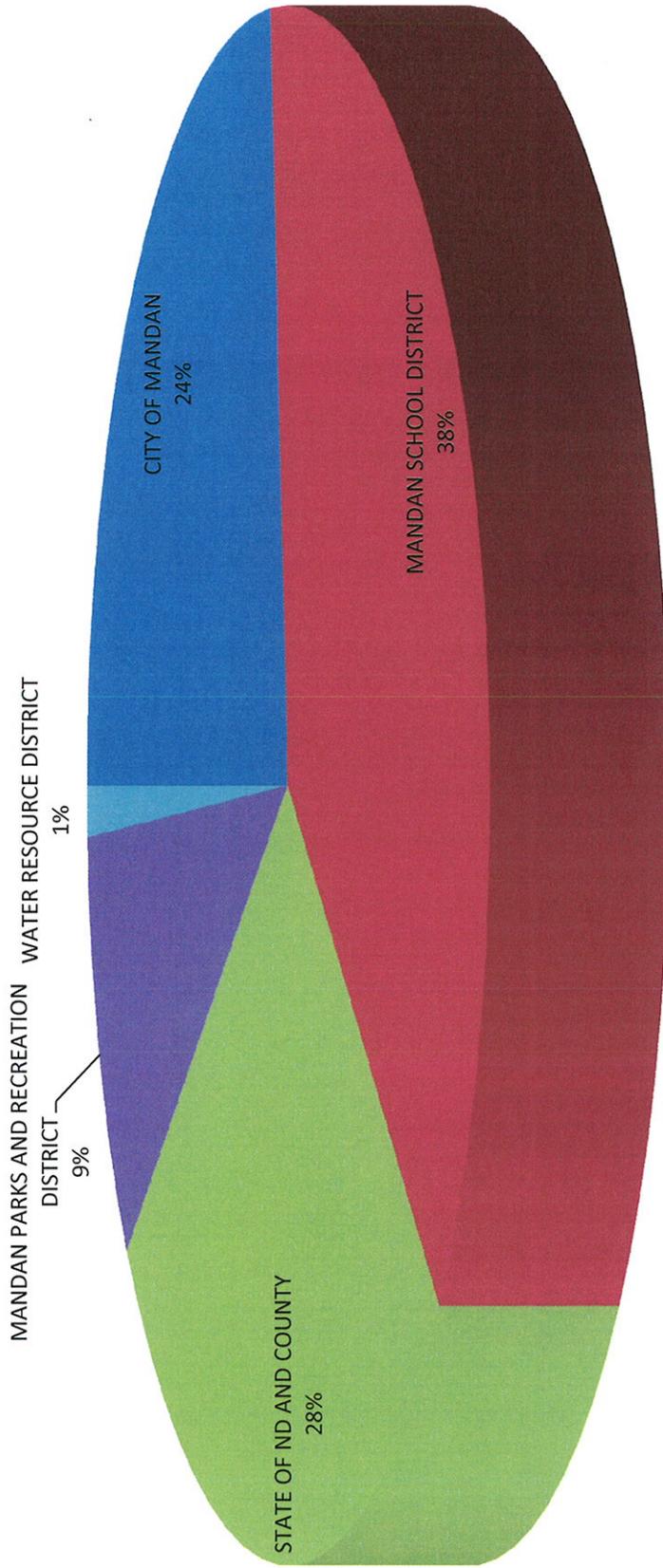
EXISTING RESIDENTIAL HOME VALUED AT \$160,000

	2010 BUDGET	2011 BUDGET
TRUE AND FULL VALUE	\$ 160,000	\$ 160,000
TRUE AND FULL VALUE INCREASE-3.2%		\$ 5,120
ADJUSTED TRUE AND FULL VALUE		\$ 165,120
ASSESSED VALUATION-50% OF TRUE AND FULL VALUE	\$ 80,000	\$ 82,560
TAXABLE VALUATION-9% OF ASSESSED VALUATION	\$ 7,200	\$ 7,430
 TAXABLE VALUATION	 \$ 7,200	 \$ 7,430
X MILL LEVY	97.93	97.83
TOTAL PROPERTY TAXES	\$ 705.10	\$ 726.92
	TOTAL PROPERTY TAX INCREASE	\$ 21.82
	% INCREASE	3.1%

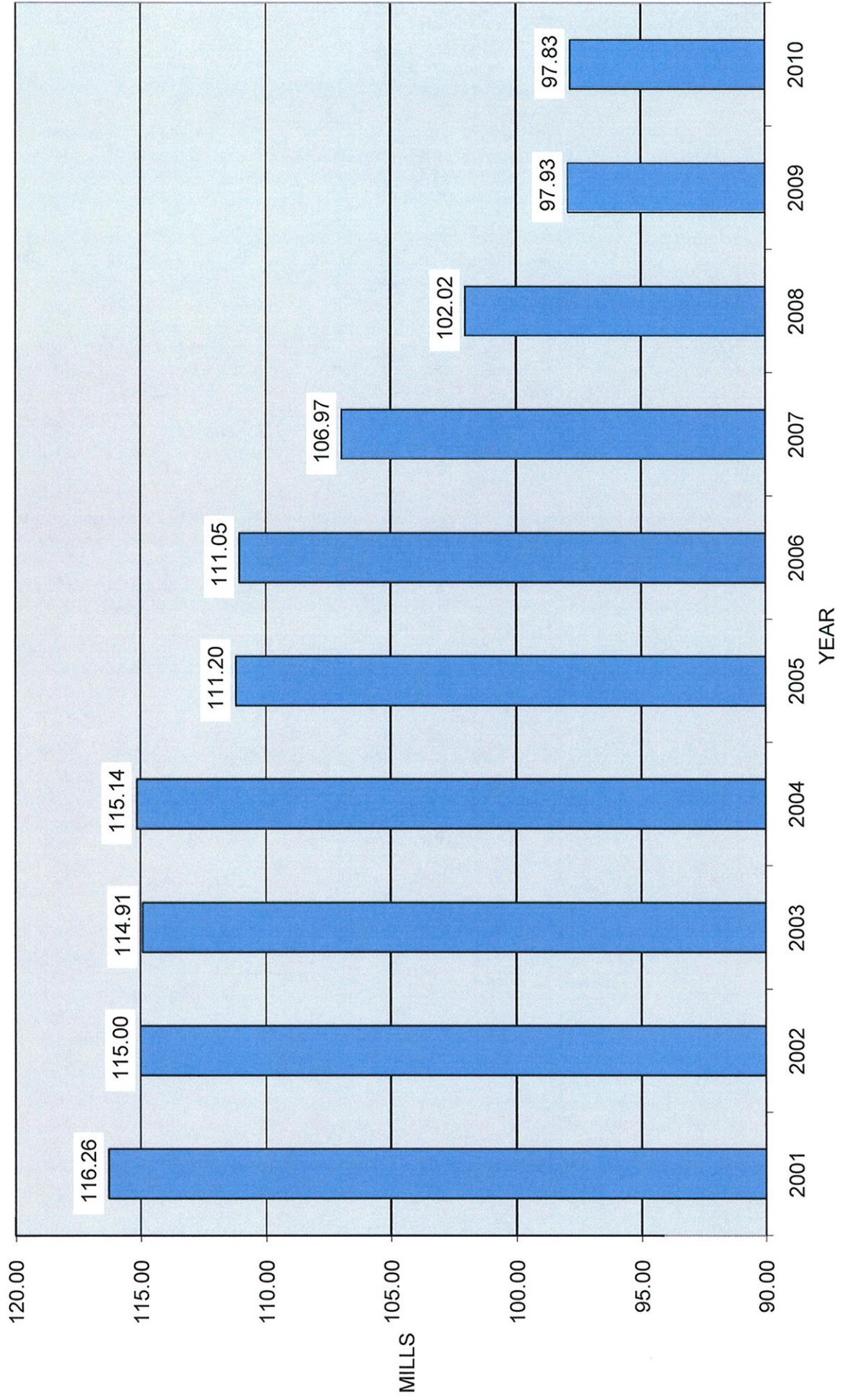
**CITY OF MANDAN
PROPERTY TAX RATES
LAST TEN YEARS**

YEAR	CITY OF MANDAN	MANDAN PUBLIC SCHOOL DISTRICT	STATE OF ND AND MORTON COUNTY	MANDAN PARKS AND RECREATION DISTRICT	WATER MANAGEMENT RESOURCE DISTRICT	TOTAL
2000	116.23	211.94	127.64	43.67	5.81	505.29
2001	116.26	210.29	122.94	42.83	5.81	498.13
2002	115.00	212.10	122.77	43.09	5.70	498.66
2003	114.91	218.76	125.42	38.26	5.62	502.97
2004	115.14	221.10	129.67	38.18	5.22	509.31
2005	111.20	249.10	129.32	40.11	4.95	534.68
2006	111.05	236.56	128.85	40.05	5.00	521.51
2007	106.97	232.57	120.29	40.10	4.78	504.71
2008	102.02	233.94	119.36	37.84	4.45	497.61
2009	97.93	157.17	116.81	37.77	4.39	414.07
2009-% SHARE	23.7%	38.0%	28.2%	9.1%	1.1%	100%

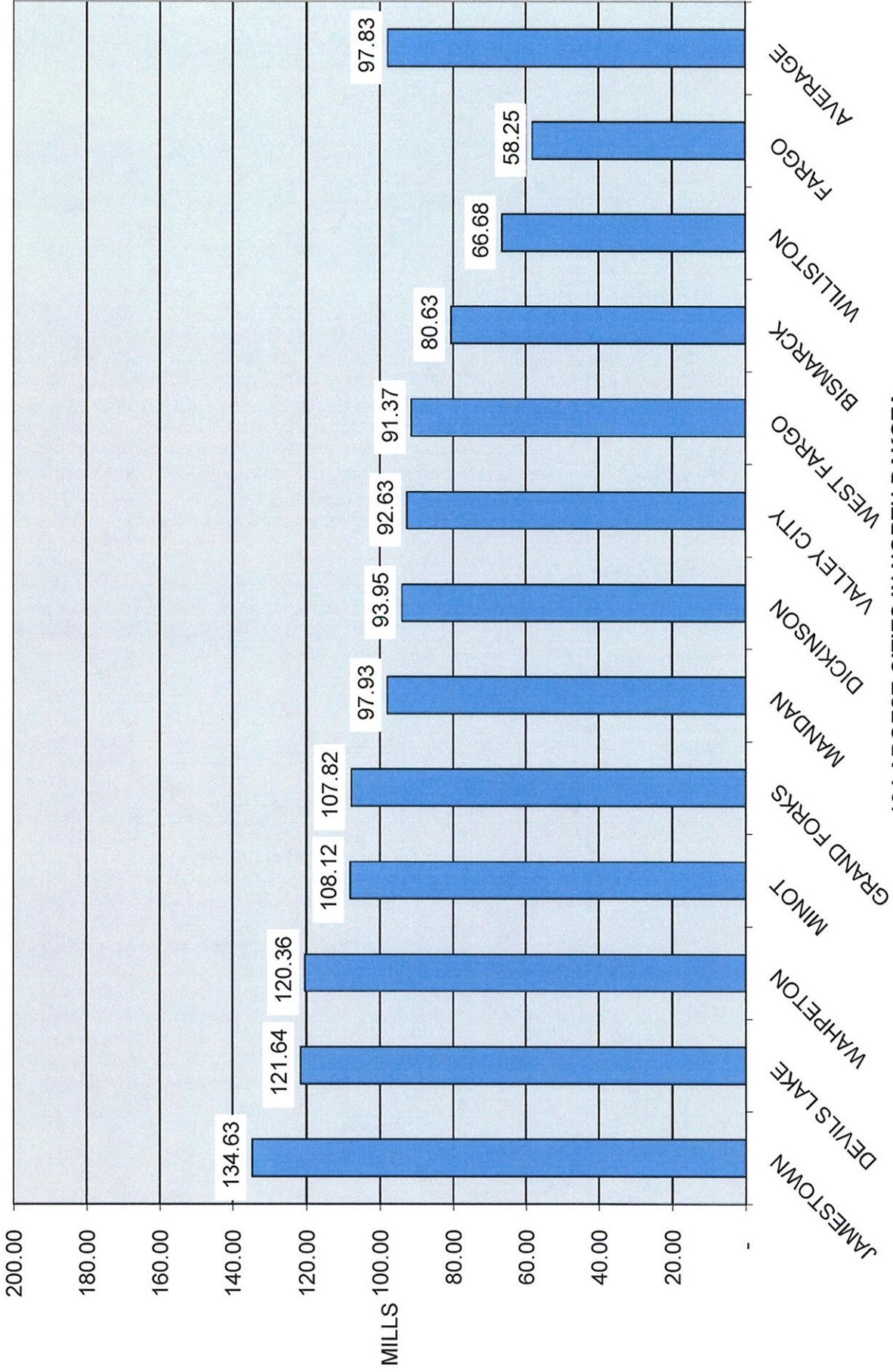
PROPERTY TAX RATES FISCAL YEAR 2009



CITY OF MANDAN PROPERTY TAX RATES



CITY MILL LEVY FISCAL YEAR 2009



12 LARGEST CITIES IN NORTH DAKOTA

**CITY OF MANDAN
TAXABLE VALUATIONS
LAST TEN YEARS**

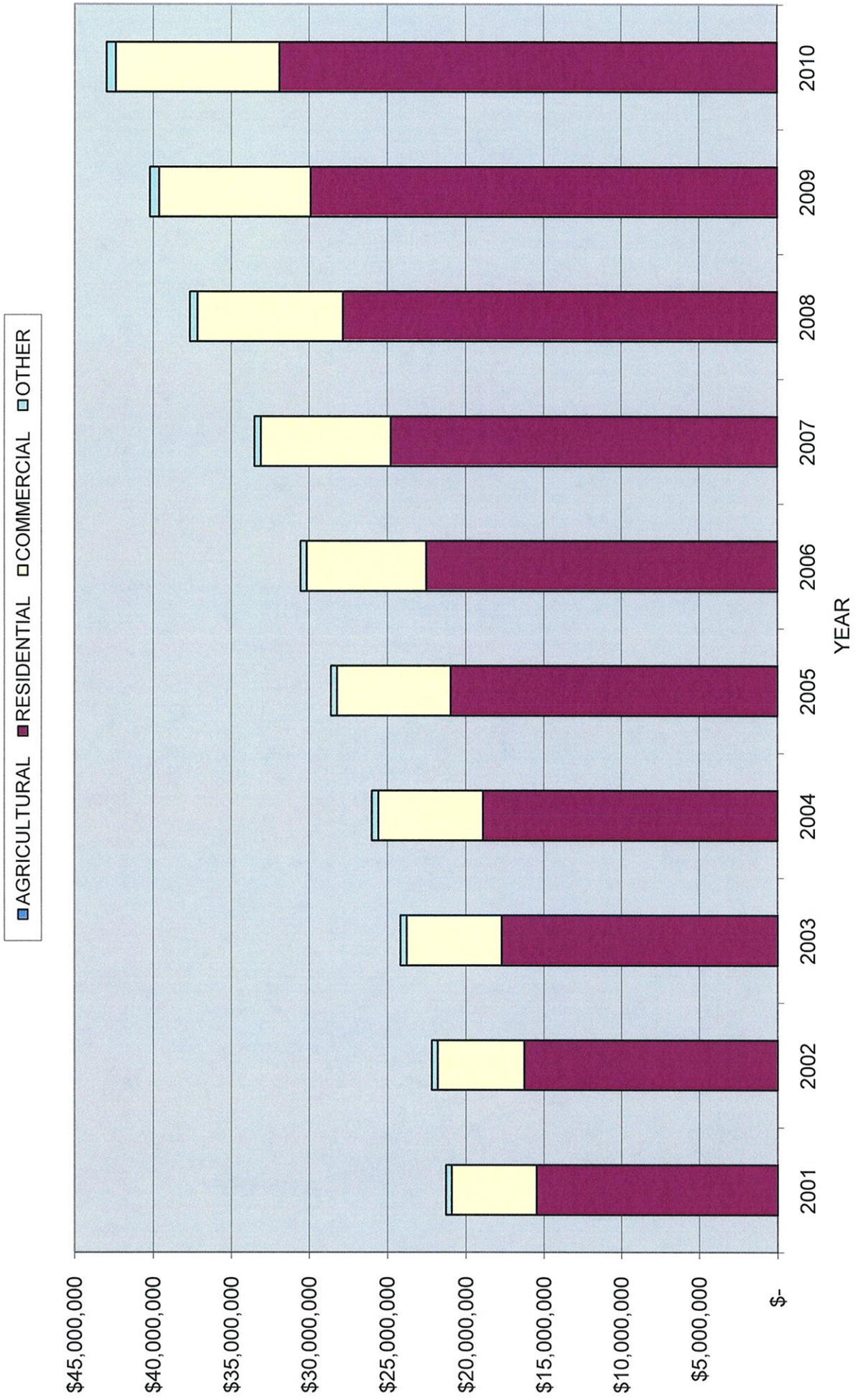
<u>YEAR</u>	<u>AGRICULTURAL</u>	<u>RESIDENTIAL</u>	<u>COMMERCIAL</u>	<u>OTHER (1)</u>	<u>TOTAL (2)</u>
2001	\$ 7,395	\$ 15,479,888	\$ 5,435,140	\$ 365,843	\$21,288,266
2002	\$ 7,275	\$ 16,267,150	\$ 5,540,669	\$ 369,924	\$22,185,018
2003	\$ 7,005	\$ 17,714,482	\$ 6,068,456	\$ 387,535	\$24,177,478
2004	\$ 7,005	\$ 18,898,565	\$ 6,672,882	\$ 404,739	\$25,983,191
2005	\$ 6,245	\$ 20,966,809	\$ 7,242,017	\$ 388,516	\$28,603,587
2006	\$ 4,970	\$ 22,521,162	\$ 7,635,737	\$ 399,828	\$30,561,697
2007	\$ 4,947	\$ 24,766,284	\$ 8,333,597	\$ 403,335	\$33,508,163
2008	\$ 3,880	\$ 27,826,574	\$ 9,351,991	\$ 469,202	\$37,651,647
2009	\$ 4,720	\$ 29,905,676	\$ 9,725,971	\$ 573,841	\$40,210,208
2010	\$ 5,285	\$ 31,907,591	\$ 10,482,282	\$ 573,841	\$42,967,800

NOTES:

(1) - CONSISTS OF RAILROADS, PIPELINES, AND HEAT, LIGHT, POWER, GAS UTILITIES

(2) - YEAR 2010 IS ESTIMATED

CITY OF MANDAN TAXABLE VALUATIONS





CITY OF MANDAN

MANDAN CITY HALL - 205 2nd Avenue NW
MANDAN, NORTH DAKOTA 58554

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CITY DEPARTMENTS

ADMINISTRATION	667-3215
ASSESSING/BUILDING INSPECTION	667-3230
BUSINESS DEVELOPMENT	667-3485
CEMETERY	667-6044
ENGINEER/PLANNING & ZONING	667-3225
FINANCE	667-3213
FIRE	667-3288
HUMAN RESOURCES	667-3217
LANDFILL	667-0184
MUNICIPAL COURT	667-3270
POLICE	667-3455
PUBLIC WORKS	667-3240
SEWER TREATMENT	667-3278
SPECIAL ASSESSMENTS	667-3271
UTILITY BILLING	667-3219
WATER TREATMENT	667-3275

TO: MAYOR HELBLING & MDN CITY COMMISSIONERS

FROM: RICHARD L BARTA/CITY ASSESSOR 

DATE: May 17, 2010

SUBJECT: 2010 CITY BOARD OF EQUALIZATION

This 2010 annual report of the Mandan Assessing Division is a summary of the 2010 assessment roll and a review of what has occurred in terms of real estate values and appraisal activity of this division through December 2009. The market values of taxable real property, property transfers, sales, new construction and annexations all combined to give a tax base for Mandan's 2010 property tax year. This condensed report is a summary of the final assessment roll. Any changes in values that the Local, County, or State Boards of Equalization may make will be reflected in the final assessment.

The 2010 assessment roll total market value, before exemptions, is \$1,028.1 billion. This is an increase from the 2009 assessment roll total of \$60.7 million or a 6.3% increase. Of this increase, new construction contributed \$28.4 million, market values contributed \$5.5 million (commercial) and \$22.9 million (residential) with the balance attributed to prorations and changes in assessments. This change in value for existing properties is an increase of \$28.4 million or a 3.3% increase. An extensive review of existing properties indicated that an update in market values was necessary to accurately reflect Mandan's increasing market and to comply with North Dakota State Tax department guidelines. While existing commercial properties were increased an average of 5.9%, existing residential properties were increased an average of 3.2%. Adjustments have been made too many individual properties within all classes of real estate.

The Market Value is \$1,028.1 billion after exemptions; \$928.2 million or a difference of \$99.9 million in all exemptions. Please note that none of the data used in 2010 was a reflection of the information that will be used in 2012 for the re-assessment

Procedures of assessment and appraisal are conducted under guidance from the North Dakota Tax Commissioner's Office, the North Dakota Century Code and the nationally recognized standards of mass appraisal of real property. The Mandan Assessing Division respectfully recommends that the assessment roll be approved as submitted. Should anyone appear before the Board to protest an assessment in the 2010 report, the Mandan Assessing Division will employ the abatement process pursuant to State Law.