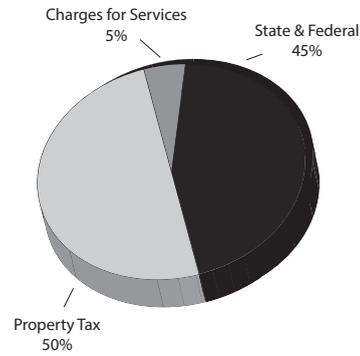
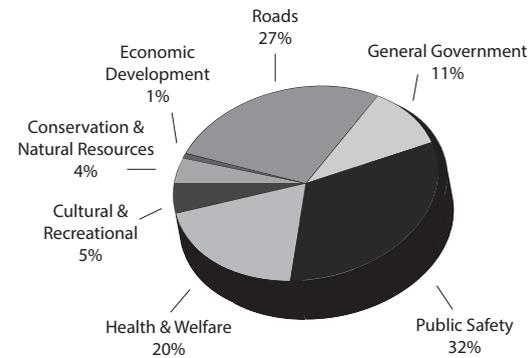


# MORTON COUNTY

**2015 REVENUE SOURCES = \$20,057,959**



**2015 EXPENDITURES = \$21,755,448**

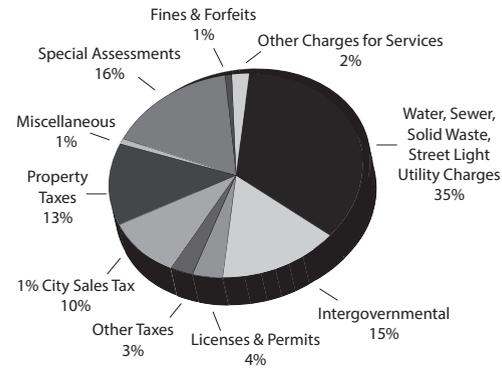


Services include public safety through the Sheriff's Department, Correction Center, and Emergency Management; maintaining 1,500 miles of roads, social service programs, property tax and special assessment billing and collections, elections, document recording and prosecution of state crimes. Morton County's 2014 levy for property located in the City of Mandan is 90 mills, down from 96 mills in 2013, 102 in 2012 and 112 in 2010.

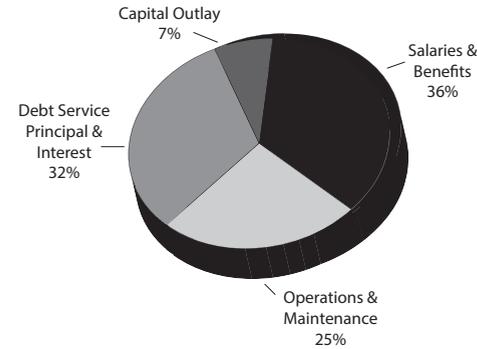
For more information, phone 667-3300  
Website: [www.co.morton.nd.us](http://www.co.morton.nd.us)

# CITY OF MANDAN

**2015 REVENUE SOURCES = \$26,964,000**



**2015 EXPENDITURES = \$27,413,350**

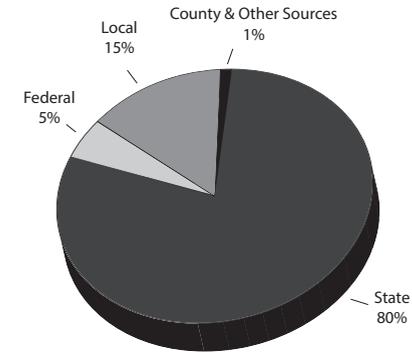


The City provides services such as general government, public safety, public works, water and sewer, solid waste, street lights, cemetery, library, airport, and business development. The city's levy for 2014 is 75 mills, down from 82 in 2013. Water and sewer base rates are up slightly for 2014. Combined, the annual cost for city services for an existing \$225,000 home with an average valuation increase of 9 percent, using 8 units of water per month, excluding special assessments, amounts to \$1,750, an increase of \$44 from the prior year.

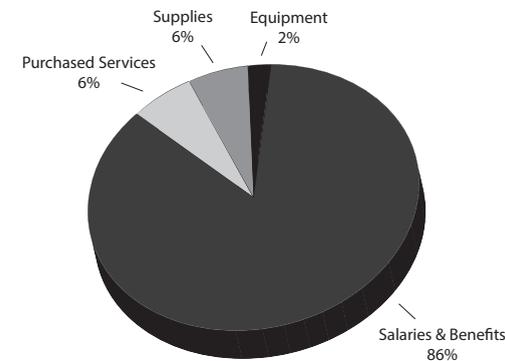
For more information, phone 667-3213  
Website: [www.cityofmandan.com](http://www.cityofmandan.com)

# MANDAN PUBLIC SCHOOL DISTRICT

**2014-15 REVENUE SOURCES = \$38,806,096**



**2014-15 EXPENDITURES = \$39,377,029**

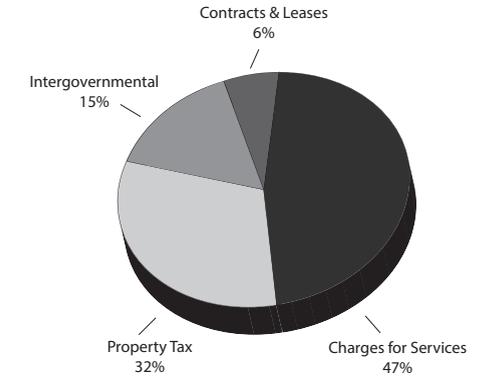


The school district's general fund budget is \$38,806,096 for the 2014-15 school year. This employs 293 educators, 16 administrators and 294 support staff who are involved in educating 3,611 students in prekindergarten to 12th grade. The school district's levy for 2014 is 108 mills, which is down 3.17 mills from 2013. Expenses center on staff and supplies to provide a quality education for children of the district.

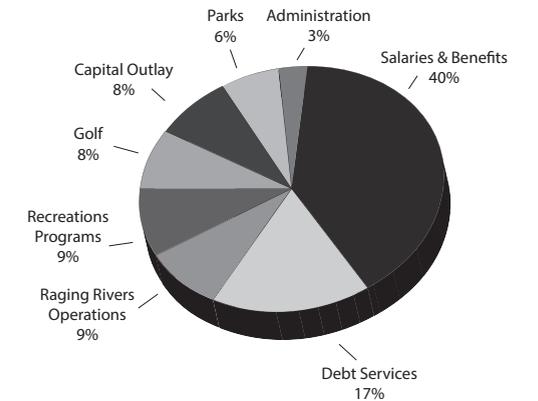
For more information, phone 751-6500  
Website: [www.mandan.k12.nd.us](http://www.mandan.k12.nd.us)

# MANDAN PARKS & RECREATION

**2015 REVENUE SOURCES = \$6,110,343**



**2015 EXPENDITURES = \$6,135,568**



The parks generate \$2.9 million of revenue from program fees, rentals and concessions. In 2014, the Mandan Park District had 183,000 people utilize its programs, facilities and events. Mandan Parks and Recreation spends local property tax dollars on salaries and benefits related to operation of facilities and recreational programs. It employs 22 full-time and 260 seasonal employees. The levy is currently at 37.84 mills.

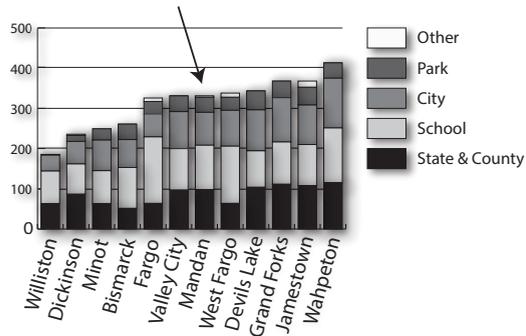
For more information, phone 751-6161  
Website: [www.mandanparks.com](http://www.mandanparks.com)

## Tax comparisons

Mandan had the seventh lowest or sixth highest property taxes among the state's 12 largest cities in 2013. Rankings for taxes levied in 2014 and payable in 2015 will be compiled by the N.D. League of Cities and posted at [www.ndlc.org](http://www.ndlc.org).

### MANDAN IN MIDDLE OF PACK

2013 mill levy comparison



### 2013 PROPERTY TAXES AS A PERCENTAGE OF PROPERTY VALUE

	LEVY	COMMERCIAL	RESIDENTIAL
Williston	185.42	0.93%	0.83%
Dickinson	235.61	1.18%	1.06%
Minot	249.16	1.25%	1.12%
Bismarck	260.81	1.30%	1.17%
Fargo	325.71	1.63%	1.47%
Valley City	331.11	1.66%	1.49%
<b>Mandan</b>	<b>331.16</b>	<b>1.66%</b>	<b>1.49%</b>
West Fargo	337.93	1.69%	1.52%
Devils Lake	343.34	1.72%	1.55%
Grand Forks	367.71	1.84%	1.65%
Jamestown	367.82	1.84%	1.66%
Wahpeton	413.13	2.07%	1.86%
Average	312.41	1.85%	1.66%

Mandan's consolidated tax levy for 2014 is 314 mills, which is 1.57% of value for commercial property and 1.41% 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

- Taxable value of property in Mandan for 2014 totals \$57,336,290.
- A mill is 1/1,000 of this value, worth \$57,336 for 2014.
- The City's portion of the total levy for 2014 is \$4.3 million divided by \$57,336 = 75 mills.
- Levies for the county, school and park district are similarly determined based on budget expenditures supported by property taxes.

## 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) Multiply by 50% to determine assessed value.
- 3) Calculate the taxable value as a percentage of the assessed value:
  - 9% for residential property,
  - 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:
  - True and full value = \$225,000
  - Assessed value (50% of \$225,000) = \$112,500
  - Taxable value (residential, \$112,500 X .09) = \$10,125
  - 2014 Taxation (\$10,125 X .314) = \$3,179

### 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. The city's 2015 budget utilizes 50 percent of collections to offset property tax. The 2014 property tax bill would be almost 25 mills higher without a \$1.4 million contribution from sales tax. The City anticipates collecting about \$2.8 million in sales tax in 2015. Here's how sales tax revenue has been used historically:

- 45 percent property tax reduction,
- 24 percent job and economic development,
- 24 percent street, water sewer improvements, and
- 7 percent municipal debt reduction.



CITY OF MANDAN  
"WHERE THE WEST BEGINS"

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

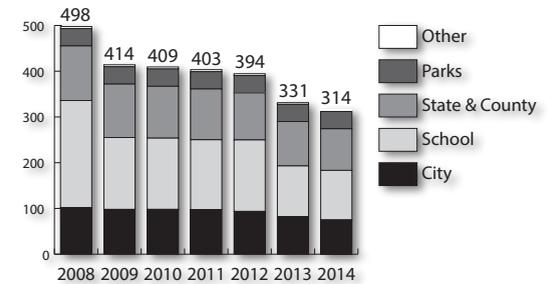
# PROPERTY TAXES

## Your 2014 Annual Statement

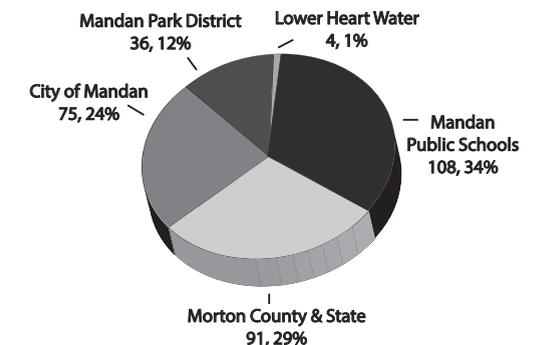
Property tax statements include taxes for four major entities: county, city, school and park services. Local taxes are a primary source of funding for public schools, fire and police protection, parks and recreation, streets, roads, and many other services.

**Property tax relief.** The N.D. Legislature implemented major tax decreases in 2009 and 2013 by providing more state aid for education. Additionally, 2014 tax statements will show a state credit equal to 12% of total property taxes. Community leaders are also managing growth while holding the line on budgets to keep taxes reasonable. Mandan's consolidated tax levy for 2014 is 314 mills, down from 331 in 2013.

### MANDAN MILL LEVY DECLINES STEADILY



### 2014 SHARE OF PROPERTY TAXES 314 mills



*The state levy is 1 mill.*