

**Growth Fund Members:**

Chairman,

Tim Spilman

Vice Chairman,

Dennis Friesz

Annette Behm-Caldwell

Jeff Erickson

Rick Horn

Michael J.B. Schaff

Todd Steinwand

Mark Weide

**Liaisons:**

City Commissioner, City of  
Mandan

Mike Braun

City Attorney, City of Mandan

Malcolm Brown

City Administrator, City of  
Mandan

Jim Neubauer

Finance Director, City of  
Mandan

Greg Welch

Business Development  
Director, City of Mandan

Ellen Huber

Bismarck-Mandan  
Development Association

Russ Staiger

Richard Mower

Brian Ritter

Lewis & Clark Regional  
Development Council

Brent Ekstrom

***Mandan Growth Fund***

***January 10, 2013***

***12:00 a.m.***

***Mandan City Hall***

***205 Second Avenue NW***

***Former Morton County Library Room***

1. Introductions
2. Consider the following minutes:
3. Consider letters of interest for one vacancy on the Mandan Growth Fund:
  - a) Boehm, Don
  - b) Larson, Amber
  - c) Ressler, Kevin
  - d) Vannett, Kevin
  - e) Zinke, Doug
4. Update on the status of the Property Tax Exemption Policy
5. Other Business
6. Adjourn

## Jim Neubauer

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**From:** Don Boehm <djboehm@bepc.com>  
**Sent:** Sunday, December 02, 2012 11:06 AM  
**To:** Jim Neubauer  
**Subject:** Growth Fund Committee Position

Mr. Jim Neubauer, City Administrator  
City of Mandan

This email is intended to express my interest in the open position on the Mandan Growth Fund Committee.

I am currently the Supervisor of Multistate Tax for Basin Electric Power Cooperative. I have been in the Tax Division since 1990 and worked for Basin for 30 years. As Supervisor of Multistate Tax, I am responsible for all state and local taxes other than income and payroll for Basin Electric and its subsidiaries. My multistate tax responsibilities include budgeting, planning, litigation and reporting, as well as legislative and regulatory activity for all jurisdictions in the operating territory of Basin Electric and its subsidiaries within the United States and Canada.

I hold a Bachelor of Science degree majoring in accounting from the University of Mary in Bismarck. I am currently a director and past president of the Western States Association of Tax Representatives (WSATR). I am an associate member of the International Association of Assessing Officers (IAAO) and a member of the Institute for Professionals in Taxation (IPT). I also served as a member of the Planning Committee for the Wichita State University Workshop of "Appraisal: Communications, Energy and Transportation Properties for Ad Valorem Taxation " from 1993-1999 and 2002-present including the position as co-Chair of the Committee since 2010.

I am a life long resident of the city of Mandan. My father, Constantine Boehm was the owner of Connie's Exxon in downtown Mandan during the 1960s and 1970s when Mandan was a vibrant community. As a life long resident and homeowner, I have a deep interest in the long term viability of Mandan.

Mandan has much to offer businesses and residents. However, it is new business that will hold the key to the future growth to the city of Mandan. Growth is the key for all and will provide the funds necessary to support all services for businesses and residents.

My educational and professional experience will bring new and fresh ideas to the Growth Fund Committee. New members bring new Ideas and discussions surrounding incentives (tax and otherwise) while recognition of sound policy is also important. In addition, I am aware that the Mandan Growth Fund Committee does provide a helpful service for the Mandan City Commission

Further support indicating my potential positive contribution to the Mandan Growth Fund Committee can be attained by contacting Mr. Cory Fong, ND State Tax Commissioner at 701-328-2770 and/or Mr. Paul Sukut, Chief Financial Officer of Basin Electric Power Cooperative at 701-223-0441.

I look forward to your response. Should you need further information, please do not hesitate to contact me.

Sincerely,

Donald J. Boehm  
508 Division St NE  
Mandan ND 58554  
Work Ph: 557-5312  
Home Ph: 663-9459

Cell Ph: 202-9864

Work email: [djboehm@bepc.com](mailto:djboehm@bepc.com)

Personal email: [djboehm@bis.bis.midco.net](mailto:djboehm@bis.bis.midco.net)

Dec. 12, 2012

To: Jim Neubauer, City Administrator  
205 2<sup>nd</sup> Ave. NW  
Mandan, ND 58554  
[jneubauer@cityofmandan.com](mailto:jneubauer@cityofmandan.com)

From: Amber Larson, Co Owner  
Larson's Creative Concepts, Inc.  
109 3<sup>rd</sup> Ave. NE  
Mandan, ND 58554  
[amber.larson@hotmail.com](mailto:amber.larson@hotmail.com)

**Re: Growth Fund Committee Appointment**

Dear Mr. Neubauer and Mandan Commissioners:

My husband and I have been proud to own a business and residence in the heart of downtown Mandan for more than five years. Through our commitment to the city, not only as homeowners but also as business owners, we have developed a deep appreciation for Mandan and a strong desire to watch the city continue to grow and support thriving businesses. In addition, my experience and active involvement in the Bismarck/Mandan community makes me well-versed in key areas of economic growth. Therefore, I am writing to seek a three-year appointment on Mandan's Growth Fund Committee.

Some highlights of my professional experience and education include the following:

- An almost life-long resident of Bismarck/Mandan, with more than five years spent residing in downtown Mandan
- Four years running a small business based in downtown Mandan
- Ten years of marketing experience in industries such as healthcare, energy, construction, engineering and media – currently employed as a marketing manager at Bartlett & West
- A master's degree in strategic leadership and business

Thank you for your time and consideration of my interest in this role. If you have any further questions about my qualification, please feel free to contact me at (701) 400-7451.

Regards,

Amber Larson  
Larson's Creative Concepts, Inc.

**KEVIN M RESSLER, Lutcf, API, AINS**  
**49 Captain Marsh Drive**  
**Mandan ND 58554**  
**701-663-4905 (home)**  
**701-391-2500 (cell)**

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## **Summary**

A results-oriented, high-energy professional with proven track record in sales. Articulate and persuasive communicator developing relationships with peers, management and staff. Ability to consistently meet or surpass company sales goals by mentoring sales. Strong decision maker exhibiting productive marketing and leadership skills.

## **Professional Experience**

### **2008 – Current State Sales & Marketing Manager/ Vice President of Sales Farmers Union Insurance**

- Recruit and train new insurance agents.
- Provide ongoing sales training for insurance agents in North Dakota.
- Develop state-wide marketing and advertising programs.
- Assist new and seasoned agents with prospecting and marketing plans.
- Assure that agencies are in compliance with underwriting guidelines.
- Develop an agency wide business plan.
- Supervise operations of Managing General Agency with sales in excess of \$200,000,000.
- Supervise 100 agents and 7 Managers

### **1988 - 2008 President Kevin Ressler Insurance Agency Inc. Farmers Union Insurance: Mandan office**

- Top three agencies auto insurance agencies for National Farmers Union.
- Finished #1 in new production three times in the state of North Dakota.
- Handled all advertising and public relations activities for Mandan office
- Provided customer centered service that promoted retention and referrals.
- General Managers award recipient.

### **1996 - Current Treasurer/Secretary Gramma Braun's Stores Inc. DBA: A Buck or So**

- Owner and officer for discount store
- Provide direction and leadership for store staff
- Manage all fiscal aspects of operation including inventory and payroll

## **EDUCATION**

- California Coast University, Santa Ana, California
  - Bachelors Degree of Management
- University of Mary, Bismarck, ND
  - Business Administration Major
- Center for Degree Studies
  - North American Correspondence Schools
  - Associate Degree-Business Management

## **SPECIAL TRAINING**

- LUTCF Designation – Life Underwriters Training Council
- API Designation - Associate in Personal Insurance-Insurance Institute of America
- Predictive Index-Certified Analyst
- AINS Designation - Associate in General Insurance – Insurance Institute of America
- AIS Studies – Associate in Insurance Services – Insurance Institute of America
- AFIS Studies – Agribusiness & Farm Specialist – Insurance Skills Center
- American Institute of CPCU
- AIM Studies – Associate in Management – Insurance Institute
- CLU Studies – The American College
- CIC School of Agency Management
- Discount Store Management Development, Touche & Ross Company
- Entrepreneurial Studies, Entrepreneurs Institute
- Leadership, Communications, and Financial Dynamics US Jaycees
- VAP Basic, Filene, Raiffeisen Certificate, Technology Certificate
- Ownership of eight small businesses and franchises with various specialized training.

## **Organizations**

Mandan Growth Fund - Past Director  
Capital Credit Union - Board Chairman  
Saint Vincent's Care Center - Past Board Member  
Mandan Hockey Club - Past Board Member  
Life Underwriters training Council past Moderator  
Dacotah Centennial Board of Governors Chairman  
Mandan Elks - Past Loyal Knight and Squire  
Mandan Zoning and Planning Commission  
ND Jaycees: State Program Manager, District Director,  
Mandan Jaycees President

## **AWARDS**

Farmers Union Insurance District of the Year 2008,2009, 2010  
ND National Farmers Union Ins. Top Ten Award (20 consecutive quarters)  
Farmers Union Service Assn. General Managers Awards (3 times)  
National Farmers Union Founders Day Award  
National Farmers Union Pacesetter Award  
National Farmers Union Superior Crop Sales Award  
Farmers Union Mutual Ring of Honor (10 consecutive years)  
Mile High Summit Sales Contest 1998, 2005, 2006, 2008, 2010  
Million Dollar Production Club  
Jaycee Roughrider #254  
William Brownsfield Memorial Award ND  
Outstanding ND Project Chairman  
Outstanding State Program Manger  
US JCI Senator #43204  
Outstanding Young North Dakotans- Runner Up

My name is Kevin Vannett. I have lived in Mandan approximately thirty years. Prior to moving back to Mandan, I lived in Glen Ullin, North Dakota where I served on the ambulance squad, as a firefighter, and on the local economic development board. I also owned a restaurant, rental properties, and a repair business.

I currently work for the Department of Transportation in the Fleet Services Division and am also a licensed Realtor ® with Alliance Real Estate.

Locally, I have served with the Make A Wish Foundation, as a board member for Aid Incorporated, Mandan Police Department Selection Committee, American Cancer Society, the BECEP Board, and the Mandan Progress Organization. As a young adult, I served as the FFA State Alumni President. For the past twenty three years I have served my community through Lions Club having spearheaded many projects including the building of a Habitat for Humanity house in Mandan. This was the first Habitat for Humanity house built by Lions and was for a family with a special needs child. During the flood of 2011, my wife Pat and I were instrumental in pulling the Lions and local citizens together to feed the volunteers during the sandbagging efforts for twelve days. In 2012, I was inducted into the North Dakota Lions Hall of Fame.

I believe that my experience as a business owner, working with the Glen Ullin Economic Development Board and the leadership learned through my volunteer service will prove beneficial in serving the Mandan Growth Fund.

## Jim Neubauer

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**From:** Doug Zinke <DougZ@starionfinancial.com>  
**Sent:** Thursday, November 15, 2012 3:41 PM  
**To:** Jim Neubauer  
**Subject:** Mandan Growth Fund

Good afternoon Jim,

I would like to express my interest in becoming a member of the Mandan Growth Fund. I am currently a Business Banker at the Mandan Starion Financial branch. I have been working in the banking industry since 2006 and have been with Starion for 1 year. Prior to that I attended college at the University of Mary where I obtained my Master's Degree in Business Administration.

The city of Mandan has clearly been a focal point for businesses in the northern corridor and home building both north and south of town. It is imperative that we continue to diversify our growth committee with youthful enthusiasm, entrepreneurship, and yet strong business accuman. Having a young family and career here, I understand the values and interests associated with building a strong community structure that allows the heartblood of any community, its young families, to thrive and participate in building community pride. I'm not just a banker that understands the financial needs of business opportunities, but rather a representative of youthful exuberanace in a community poised to grow into the next generation. I respectfully ask for your strong consideration in selecting me for the honor of sitting on the Mandan Growth Fund where I can demonstrate the excitement, experience, and perspective the young families have for our growing community opportunities.

Sincerely,

**Doug Zinke**  
**Business Banker**  
**Starion Financial**  
701.667.1615 office  
701.426.9154 cell  
701.667.1679 fax  
888.258.6050  
[www.starionfinancial.com](http://www.starionfinancial.com)

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Adopted by the City Commission - February 15, 2011  
Revised June 5, 2012 & December 18, 2012  
Effective January 1, 2013

**CITY OF MANDAN  
COMMERCIAL PROPERTY TAX EXEMPTION  
POLICY AND GUIDELINES**

The City of Mandan is committed to high quality development in all parts of the city, to growing its commercial property base and to the improvement of the quality of life for its citizens through enhanced employment opportunities, reduced property taxes, increased sales and use tax revenues, and better access to needed products and services. To help meet these goals, the City Commission has adopted guidelines and criteria for granting business incentives. Applications are subject to the review and approval by the Mandan Growth Fund Committee and, ultimately, the Mandan City Commission.

Businesses that are primarily industrial, commercial, retail or service are eligible for property tax incentives for new and expanding businesses if they meet state requirements (NDCC 40.57.1).

It is the policy of the City to provide business incentives for the purpose of attracting new business and industry to the City and to encourage expansion and modernization of existing business facilities. The City will generally consider a property tax exemption only for business facilities and/or properties that provide one or more measureable public benefits.

*The criteria outlined in this document are guidelines only. Each application will be evaluated on its own merits and is subject to the review and approval by the Mandan City Commission. The criteria are to be reviewed and updated at least annually and may be modified at any time to assure that the criteria address current priorities and needs.*

## CRITERIA FOR THREE LEVELS OF EXEMPTION

SIGNIFICANT MEASURABLE BENEFITS				
JOBS CREATION	JOB QUALITY	INCREASED LOCAL USE TAXES <sup>3</sup>	FILLING MARKET GAPS <sup>4</sup> <i>Project may qualify under either A or B</i>	
Numbers of Jobs <sup>1</sup>	Wages & Benefits <sup>2</sup>	<ul style="list-style-type: none"> <li>• 1% Sales</li> <li>• 1% Restaurant &amp; lodging</li> <li>• 2% hotel occupancy</li> </ul>	A - Validated market demand exceeds supply	B - Targeted business <ul style="list-style-type: none"> <li>• Retail/Services (1<sup>st</sup> to build)               <ul style="list-style-type: none"> <li>✓ Hardware/home improvement</li> <li>✓ Clothing, shoe or department store</li> <li>✓ Dry cleaning</li> <li>✓ Movie theater</li> <li>✓ Full-service car wash</li> </ul> </li> <li>• Restaurants</li> <li>• Hotels</li> </ul>
<b>BASE LEVEL/TIER 1 — 100% exemption for 2 years</b> <i>Project should provide at least 1 of the significant, measurable benefits listed below.</i>				
Minimum 3 FTEs	Minimum \$9/hr, \$18,720/yr or 30% of median household income	\$5,000 to \$10,000 in local use tax collections	Generates \$500,000 to \$1 million annual sales	<ul style="list-style-type: none"> <li>• Retail/Services – Under 5,000 sf</li> <li>• Restaurants – fast food (counter service or drive-up only)</li> <li>• Hotels – minimum 20 rooms, investment of \$45,000/rm construction cost, no amenities</li> </ul>
<b>INTERMEDIATE LEVEL/TIER 2 — Exemption of 100% for 2 years, 75% year 3, 50% year 4, 25% year 5</b> <i>Project should provide: 1) at least 2 of the tier 1 benefits listed above, OR 2) at least 1 of the tier 2 benefits listed below</i>				
Minimum 3 FTEs, PLUS an additional FTE for each \$100,000 in structural value subject to exemption	Minimum \$20.35/hr, \$42,326/yr or 70% of median household income	\$10,001 to \$100,000 in local use taxes	Generates \$1 million to \$10 million in annual sales	<ul style="list-style-type: none"> <li>• Retail/Services – 5,000 to 10,000 sf</li> <li>• Restaurants – limited service (order w/ cashier, food brought to table)</li> <li>• Hotels – 21 to 40 rooms, \$60,000/rm construction cost, meeting room</li> </ul>
<b>TOP LEVEL/TIER 3 — 100% exemption for 5 years</b> <i>Project should provide: 1) at least 3 of the tier 1 benefits listed above, OR 2) at least 1 of the tier 3 benefits listed below, OR 3) Be a primary sector business<sup>5</sup></i>				
Minimum 3 FTEs, PLUS an additional 2 FTEs for each \$100,000 in structural value subject to exemption	Minimum \$29.07/hr, \$60,466/yr or 100% of median household income	\$100,001+ in local use taxes	Generates \$10 million or more in annual sales	<ul style="list-style-type: none"> <li>• Retail/Services – 10,000+ sf</li> <li>• Restaurants – full service – (table side service)</li> <li>• Hotels – 40+ rooms, \$75,000/rm construction cost; meeting rooms and pool or convention center</li> </ul>

1. Numbers of Jobs — By first anniversary of certificate of occupancy for owner occupied projects (or first anniversary of occupancy for lease projects)
2. Wages & Benefits — Based on 2011 City of Mandan average household income estimated at \$60,466. Employee benefits including retirement and insurance contributions may be quantified on an hourly basis and applied toward the threshold. Applicant, if approved, shall be required to submit annual payroll report.
3. Local Use Taxes — Applicant, if approved, shall be required to submit annual sales tax report.
4. Filling Market Gaps — A) Based on Nielsen Claritas, ESRI or other market data for Morton County. Community surveys may also be considered. Applicant, if approved, shall be required to submit annual sales tax report. B) Based on 2008 City of Mandan household survey of retail preferences.
5. Primary Sector Business — Through the employment of knowledge or labor, the business adds value to a product, process, or service that results in the creation of new wealth. The term includes tourism but does not include production agriculture.

*The Board of Commissioners may waive any of these requirements if they deem a business should receive additional incentives because of its benefits to the community.*

### **OTHER POTENTIAL IMPACTS (POSITIVE AND NEGATIVE)**

- Diversification of economic base (an industry not represented or under-represented in our business community)
- Ability of the project to attract people from other communities
  - Radius of draw for customers and frequency of patronage (often an inverse relationship with the market area increasing as the frequency decreases)
  - Uniqueness of business
  - Breadth of customer base
- Synergies with existing businesses in the community
  - Enhancing an industry sector that is a base of the local economy
  - Filling a gap in the supply chain for a core industry or business sector
  - Providing a product or service needed by other businesses in the region
- Growth potential of company and industry and potential spin-off benefits
- Adding value to local resources
- Making use of an underutilized asset (either facilities or land)
- Economic impact through increased construction activity, equipment purchases, additional product purchases, additional work activity, immediate and projected increases in property values, and impact on future tax collections.
- Impact on city services
  - Can the company be accommodated within existing service levels, or will additional capacity be needed?
  - Is the company locating where better use of existing services will take place or further the development plans of the City?
- Fostering entrepreneurship (boosting the economic feasibility of the project)

### **ADDITIONAL LIMITATIONS AND STANDARDS**

- A new or expanded business in the community must not gain unfair advantage with existing competitors through use of the exemption. Applicant should be prepared to demonstrate that an unfair advantage is not gained over any possible existing competitor for the amount of exemption received.
- Property tax incentives must be approved prior to the start of construction.
- Projects that are primarily warehousing (for the storage of goods, raw materials or commodities) would not receive an incentive unless the owner proves need or provides other information to justify the exemption.
- Projects involving relocation of an existing business from another N.D. community to Mandan will not generally receive an incentive unless the business is expanding in some manner such as square footage, number of employees, or scope of products and services.
- Jobs created in the 12 months prior to the date of application may be considered toward meeting job creation thresholds as indicated in the criteria.
- Jobs must be based at the project location to apply toward the jobs creation thresholds. Out-of-town or traveling jobs stemming from the project location may be awarded partial credit in situations where permanent local residency of employees is likely.
- Annual reports — By February 15 of each year, the recipient of the exemption will file an annual employment verification report with the Bismarck – Mandan Development Association.
- An exemption that has been granted will be considered lapsed and invalid if construction has not begun in one year and completed in two years. Notice will be sent to the project operator 90 days prior to the exemption lapsing.

**Improvements to Commercial**

NDCC 57-02.02 allows exemptions for property renovations, remodeling, alterations, and additions. A property tax exemption is available for all improvements to commercial buildings or structures. The value of qualifying improvements is exempt. The last assessment on the building or structure prior to commencement of the improvements remains for the duration of the exemption period, unless equalization or revaluation of building values is necessary. The exemption does not apply to land values, which may be changed whenever justified. The exemption is valid for the prescribed period and does not terminate upon the sale or exchange of the property. It is transferable to subsequent owners.

**Payments in Lieu of Taxes**

The City of Mandan may consider up to a five-year payment in lieu of tax (PILOT) in years 6-10 for a new or expanded business whereby a project may be required to pay only an approved percentage of taxes that would otherwise be due. This incentive is generally used only in rare circumstances for projects of extraordinary public benefit. Such requests shall be considered directly by the City Commission.

**Sale to Non-Profit**

If a property receiving a tax exemption is sold or in any way transferred within a period of time equal to 2.5 times the length of the exemption to an entity exempt from property tax, the property owner will be required to pay back all tax revenue given as part of the exemption.

Non-profits may be asked to make payments in lieu of taxes for essential services.

**Other Clawback Provisions**

If the project fails to deliver on public benefits that were the basis for approval of an exemption, or any other requirements including timely reporting, the City Commission may revoke the exemption and/or require that all or part of the exemption be paid back.

## **APPLICATION FOR PROPERTY TAX INCENTIVES FOR NEW OR EXPANDING BUSINESSES**

**City of Mandan Application and Procedural Instructions — Adopted Dec. 18, 2012**

### **Application Instructions**

North Dakota Century Code ch. 40-57.1 provides incentives in the form of property tax exemptions, payments in lieu of taxes, or a combination of both to a qualifying business. The incentives may be granted at the discretion of the city or county in which the property is located, to any new or expanded revenue-producing project. Buildings, structures or improvements used in the operation of the project may qualify. Land does not qualify for the exemption.

To apply for projects within the City of Mandan, a helpful first step is to contact City of Mandan Business Development and Communication Office to arrange a meeting or conference call to discuss your project and receive information regarding exemption requirements and guidelines, application forms, and the review and approval process. The City of Mandan Business Development and Communication Office is located at Mandan City Hall, 205 Second Avenue NW, Mandan, ND 58554, phone 701-667-3485.

Recommended next steps are as follows:

1. Review N.D. Tax Department Guidelines — Property Tax Incentives for New or Expanding Businesses
2. Review the City of Mandan's Commercial Property Tax Exemption Policy and Guidelines
3. Complete application forms and submit to the City Assessing and Building Inspection Department, Mandan City Hall, 205 Second Avenue NW, Mandan, ND 58554. If you would like assistance filling out the application or need additional information, call 701-667-3230.
  - a. N.D. Tax Department Form — "Application For Property Tax Incentives For New or Expanding Businesses"
    - i. Helpful Notes:
      - Question 16 — The consolidated mill levy for property within Mandan city limits for 2012 is 394 mills, which for section 16e translates into 0.394
      - Question 20 — Include projected property taxes in your projected annual expenses.
    - b. City of Mandan Commercial Property Tax Exemption Supplemental Application

### **Application Review Procedures**

1. Applicants are advised to file their forms at least 45 days prior to their desired construction start date.
2. When an application is received, Assessing Department staff will assist with the scheduling of a public hearing during a meeting of the Mandan City Commission, which typically meets the first and third Tuesday of the month at 5:30 p.m. at City Hall. Staff will also assist with the placement of the legal advertisement in the *Mandan News* (published Fridays, deadline Monday) as required by state law:

*The project operator publishes two notices to competitors of hearing on the application. The notices are published in the official newspaper of the city or*

*county at least one week apart. The last notice must be published at least 15 days, but not more than 30 days, before the city or county considers the application. For example, notices published one week apart on May 1 and May 8 would be appropriate for a hearing scheduled any time between May 23 and June 7. An affidavit of publication is presented to the governing body prior to the hearing as proof of publication. Publication of notices is not required if the municipality determines that project competitors do not exist in the municipality.*

3. Assessing Department staff will provide a copy of the application to the City Administrator and the Business Development and Communications Office to schedule for review and consideration by the Mandan Growth Fund Committee, a nine-person committee generally comprised of businesses people from within the community.
4. Assessing Department staff will also provide a copy of the application to designated representatives of the Morton County Commission, Mandan School Board and Mandan Park Board.
5. The Mandan Growth Fund Committee will meet, typically at least 5 days prior to the public hearing date before the Mandan City Commission, to review the application and consider a recommendation to the Mandan City Commission. Applicants are encouraged to have a representative attend the meeting or alternatively participate via conference call. Committee members will likely ask questions of the applicant to obtain more information regarding the benefit of the project to the community and to clarify items on the application. The meeting is open to the public.
6. The Mandan City Commission will conduct a public hearing (as scheduled in accordance with state law) to receive comment on the application. The applicant is encouraged to have a representative in attendance. The applicant may address the Commission during the public hearing to summarize the project and may also be called upon to answer questions. The Mandan Growth Fund Committee's recommendation regarding the application will be presented to the Mandan City Commission for consideration after the closure of the public hearing.

#### **Follow-up Requirements**

Recipients of exemptions, once implemented, must file an annual employment verification report with the Bismarck-Mandan Development Association for as many years as the exemption lasts. Applicants will be required to enter into a jobs verification agreement prior to implementation of the exemption.

Applicants may be held to other performance-based requirements and asked to enter into other clawback agreements, with reporting as necessary, as recommended by the Mandan Growth Fund Committee and approved by the Mandan City Commission.

After application approval, an applicant may begin project construction.

#### **Automatic Door Requirement**

Voters in the Nov. 4, 2008, election in the City of Mandan approved an initiated ordinance that stipulates, "Every building open to public use that has received the benefit of public funds from

the City of Mandan shall provide for the installation of an automatic door for at least one main entrance to the building.” Now a part of Mandan Municipal Code 14-02-15, any property receiving a property tax exemption for new and expanding businesses since Nov. 14, 2008, is subject to the requirement.

The ordinance applies to buildings or businesses that are used for the purposes described in the following sections of 21-03-07 of the Mandan Municipal Code: Retail Group A; Retail Group B; Service Group A; Office Bank Group; Commercial Recreation Group; Health Medical Group and Education Group.

In the event it is determined by the City that a business or building has received public funds and has not complied with the ordinance, the City may revoke or rescind the granting of or receipt of the public funds or take such further action as may be necessary to insure compliance with the ordinance.

**APPLICATION FOR PROPERTY TAX INCENTIVES  
FOR NEW OR EXPANDING BUSINESSES**

**City of Mandan Supplemental Application — Adopted Dec. 18, 2012**

Name of project operator \_\_\_\_\_

Address of project \_\_\_\_\_

*Based on the City of Mandan's commercial property tax exemption policy and guidelines (see separate document), please indicate the level of exemption being sought.*

**Level of Exemption**

- Tier 1 — 100% exemption for 2 years
- Tier 2 — 100% exemption years 1-2, 75% year 3, 50% year 4, and 25% year 5
- Tier 3 — 100% exemption for 5 years

*Please indicate all significant public benefits to be provided by the subject project. These are the factors that should serve as the basis for your request. Please check all that apply and please be sure that you provide justification for each claimed benefit through information provided in the "Application for Property Tax Incentives For New and Expanding Businesses" and through this supplemental form. Attach additional sheets and information as needed. If a question is not applicable to the subject project, please indicate such with an "n/a" in the blank.*

**Public Benefits**

- Creation and retention of job opportunities within the community (factors to be considered include numbers of jobs, average wages and benefits)
- Increased local use taxes (sales, hotel and restaurant, or occupancy)
- Filling a gap in the community or region's retail market profile (based on Nielsen Claritas or other published market data)
- Diversification of economic base
- Ability of the project to attract people from other communities (typically for destination purchases for services)
- Synergies with existing businesses in the community (Examples: enhancing an industry sector important to the local economy, filling a gap in the supply chain for a core industry or business sector, providing a product or service needed by other businesses in the region)
- Growth potential of company and industry and potential spin-off benefits
- Adding value to local resources
- Making use of an underutilized asset (either facilities or land)

**Project Development**

Please describe the overall impact of the expansion, relocation, additional location or new business on the City of Mandan and the surrounding economic base. Please note any necessary investment beyond the building in site or infrastructure improvements.

Current assessed land value per square foot: \_\_\_\_\_

Cost of land (if purchased as part of this project) per square foot: \_\_\_\_\_

Estimated added land value (per square foot): \_\_\_\_\_

Estimated annual end-of-the year inventory: \_\_\_\_\_

Sites being considered: \_\_\_\_\_

Is this business relocating from another North Dakota site? \_\_\_\_\_

If yes ...

Where is the business relocating from? \_\_\_\_\_

Please explain the reason for the relocation including details of any expansion in square footage, employment, products or service offerings: \_\_\_\_\_

\_\_\_\_\_

**Employment**

Total number of permanent employees in full-time equivalents: \_\_\_\_\_

Total number of permanent employees estimated to live within 50 miles of proposed site: \_\_\_\_\_

Hourly wage range by key positions or categories of positions \_\_\_\_\_

\_\_\_\_\_

Please describe the benefits offered to employees (retirement, health insurance, dental, etc.) and the eligibility requirements for participation. Indicate value of benefits on an hourly basis.

\_\_\_\_\_

\_\_\_\_\_

**Impact on Local Use Taxes**

Estimated value of annual purchases for project location \_\_\_\_\_

Percentage of purchases for project location subject to local sales or use tax \_\_\_\_\_

Estimated value of annual sales to be generated from project location \_\_\_\_\_

Percentage of sales subject to local sales or use tax \_\_\_\_\_

**Market Context (for retail-oriented businesses only)**

General retail category (check category that best applies)

- Motor Vehicle & Parts Dealers
- Furniture & Home Furnishing Stores
- Electronics & Appliance Stores
- Building Materials & Garden Equipment
- Food and Beverage Stores
- Health & Personal Care Stores
- Gas Stations
- Clothing & Accessories
- Sporting Goods, Hobby, Book, Music Stores
- General Merchandise Stores
- Foodservice and Drinking Places
- Miscellaneous (please indicate) \_\_\_\_\_

Please use Nielsen Claritas, ESRI or Buxton market analyses as references for the following:

Estimated consumer expenditures in city or county \_\_\_\_\_

Estimated retail sales in city of county \_\_\_\_\_

Estimated surplus or gap \_\_\_\_\_

**Importance of Incentive (use a separate sheet as needed)**

Please describe why an incentive is necessary for the success of this project and how the improvements will benefit the property at the conclusion of the abatement.

**Future Expansion Plans (use a separate sheet as needed)**

Please describe any plans for future expansion beyond the initial development. Describe investments and employment associated with those plans on a year-to-year basis.

I \_\_\_\_\_ do hereby certify that the answers to the questions above and all of the information contained in this application, including attachments hereto, are true and correct to the best of my knowledge and belief and that no relevant fact pertaining to the ownership or operation of the project has been omitted.

I further agree that I have read the requirement for installation of an automatic door per Mandan Municipal Code 14-02-15 if the building project that is subject of this application is approved for a property tax exemption and if the building is used for a purpose described in the following sections of 21-03-07 of the Mandan Municipal Code: Retail Group A; Retail Group B; Service Group A; Office Bank Group; Commercial Recreation Group; Health Medical Group and Education Group.

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Title

\_\_\_\_\_  
Date