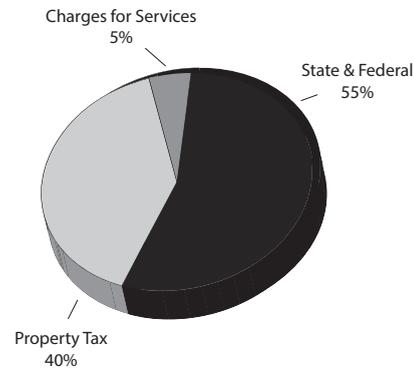
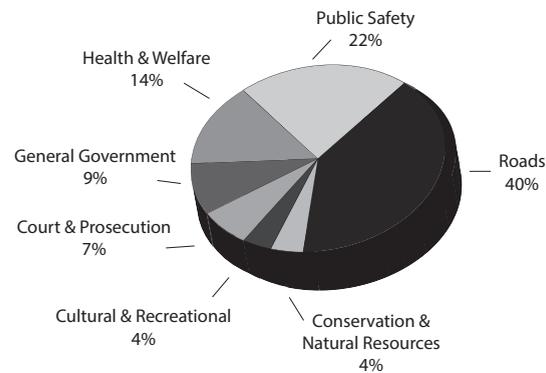


# MORTON COUNTY

**2016 REVENUE SOURCES = \$27,848,128**



**2016 EXPENDITURES = \$30,671,952**

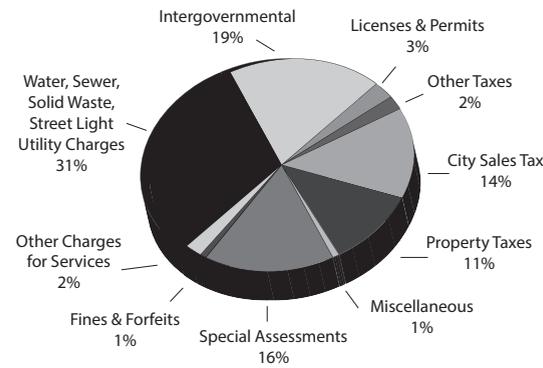


The County provides public safety services through the Sheriff's Department, Correction Center and Emergency Management. Other services include maintaining 1,500 miles of roads, social service program administration, veterans' services, maintaining and improving county parks, providing district court support, prosecuting crimes, election administration, tax assessments, tax billings and collections and document recording. Morton County's 2015 levy for properties located in the City of Mandan is 82 mills, down from 90 mills in 2014, 96 in 2013 and 102 in 2012.

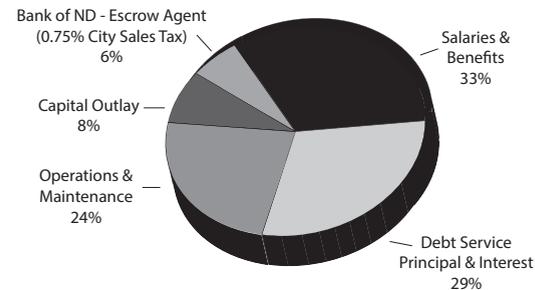
For more information, phone 667-3300  
Website: [www.co.morton.nd.us](http://www.co.morton.nd.us)

# CITY OF MANDAN

**2016 REVENUE SOURCES = \$32,272,750**



**2016 EXPENDITURES = \$31,070,400**

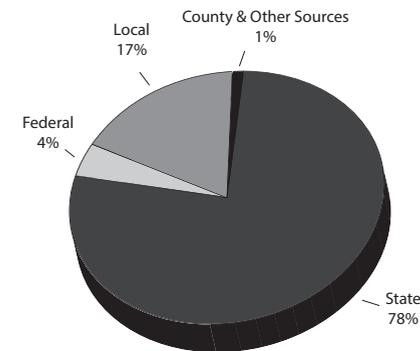


The City provides services such as general government, public safety, public works, water and sewer, solid waste, street lights, cemetery, library, airport, and business development. The city's levy for 2015 is 67 mills, down from 75 in 2014. The solid waste base rate, which now includes single-sort recycling, increased by \$6.35 per month per family living unit. Combined, the annual cost for city services for an existing \$250,000 home with an average valuation increase of 14 percent, using 8 units of water per month, excluding special assessments, amounts to \$1,839, an increase of \$74 from the prior year.

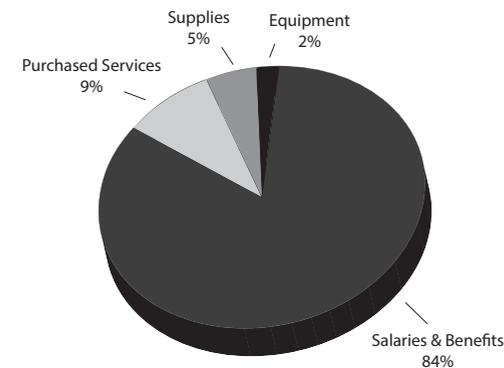
For more information, phone 667-3213  
Website: [www.cityofmandan.com](http://www.cityofmandan.com)

# MANDAN PUBLIC SCHOOL DISTRICT

**2015-16 REVENUE SOURCES = \$41,162,107**



**2015-16 EXPENDITURES = \$42,657,823**

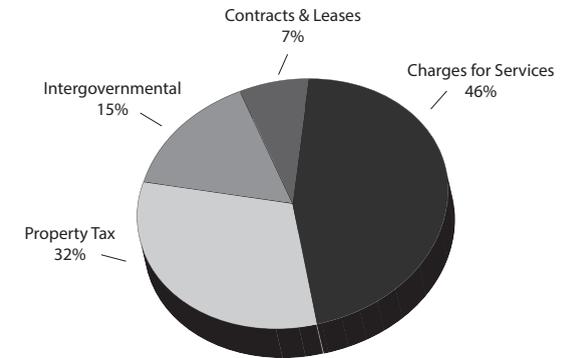


The school district's general fund budget is \$41,162,107 for the 2015-16 school year. This employs 306 educators, 16 administrators and 310 support staff who are involved in educating 3,737 students in prekindergarten to 12th grade. The school district's levy for 2015 is 97 mills, which is down 11 mills from 2014. Expenses center on staff and supplies to provide a quality education for children of the district.

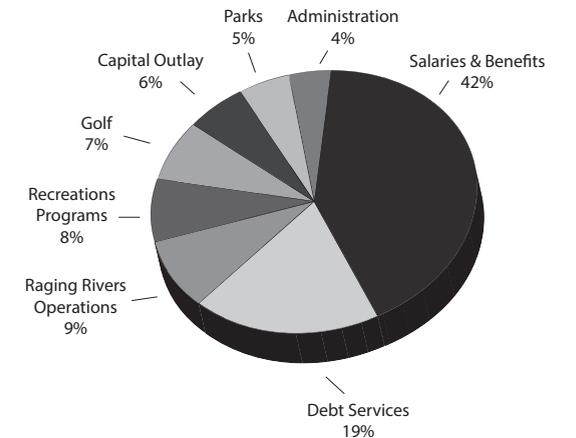
For more information, phone 751-6500  
Website: [www.mandan.k12.nd.us](http://www.mandan.k12.nd.us)

# MANDAN PARKS & RECREATION

**2016 REVENUE SOURCES = \$6,000,525**



**2016 EXPENDITURES = \$6,079,375**



The parks generate \$2.8 million of revenue from program fees, rentals and concessions. Mandan Parks and Recreation spends local property tax dollars on salaries and benefits related to operation of facilities and recreational programs. It employs 23 full-time and 300 seasonal and part-time employees. The 2015 levy is 30 mills.

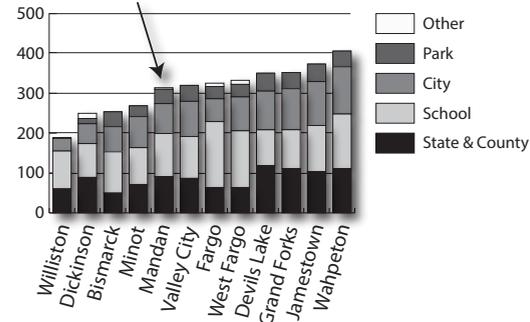
For more information, phone 751-6161  
Website: [www.mandanparks.com](http://www.mandanparks.com)

## Tax comparisons

Mandan had the fifth lowest property taxes among the state's 12 largest cities in 2014. Rankings for taxes levied in 2015 and payable in 2016 will be compiled by the N.D. League of Cities and posted at [www.ndlc.org](http://www.ndlc.org).

### MANDAN IN LOWER HALF

2014 mill levy comparison



### 2014 PROPERTY TAXES AS A PERCENTAGE OF PROPERTY VALUE

	LEVY	COMMERCIAL	RESIDENTIAL
Williston	188.62	0.94%	0.85%
Dickinson	249.78	1.25%	1.12%
Bismarck	253.63	1.27%	1.14%
Minot	268.62	1.34%	1.21%
Mandan	314.06	1.57%	1.41%
Valley City	319.81	1.60%	1.44%
Fargo	325.42	1.63%	1.46%
West Fargo	332.57	1.66%	1.50%
Devils Lake	350.42	1.75%	1.58%
Grand Forks	352.12	1.76%	1.58%
Jamestown	373.35	1.87%	1.68%
Wahpeton	405.91	2.03%	1.83%
Average	311.19	1.56%	1.40%

Mandan's consolidated tax levy for 2015 is 280 mills, which is 1.40% of value for commercial property and 1.26% 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 2015 totals \$68,418,167.
- A mill is 1/1,000 of this value, worth \$68,418 for 2015.
- The City's portion of the total levy for 2015 is \$4,560,366 divided by \$68,418 = 67 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 = \$250,000
- Assessed value (50% of \$250,000) = \$125,000
- Taxable value (residential, \$125,000 X .09) = \$11,250
- 2015 Taxation (\$11,250 X .280) = \$3,150

### 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

## 1% sales tax reduces burden

The City of Mandan has a 1.75% sales tax. By shopping in Mandan, you can help reduce property taxes and special assessments. The city's 2016 budget utilizes 69% of the collections from the 1% sales tax to offset property tax. The 2015 property tax bill would be almost 27 mills higher without a \$1.84 million contribution from the 1% sales tax. The City anticipates collecting about \$2.7 million from this tax in 2016. Here's how the 1% sales tax revenue has been used historically:

- 46% property tax reduction,
- 23% job and economic development,
- 24% street, water sewer improvements, and
- 7% municipal debt reduction.

Revenue from the additional 0.75% sales tax will help fund the Mandan Sports Complex.

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



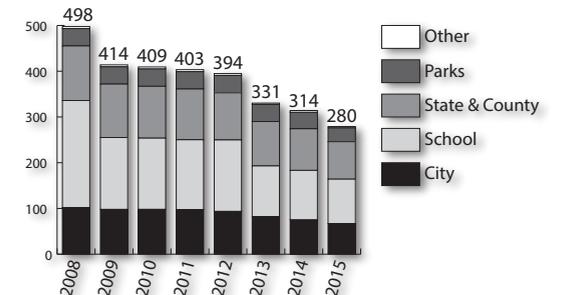
# PROPERTY TAXES

## Your 2015 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.

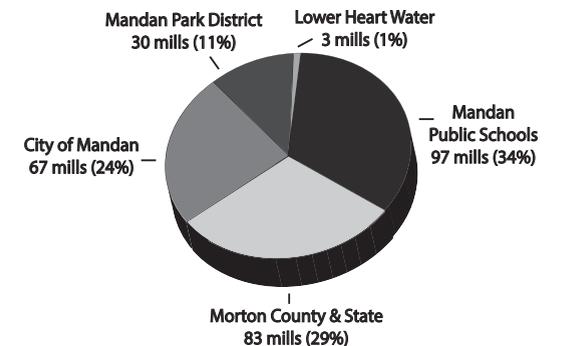
**Property tax relief.** The N.D. Legislature implemented major tax decreases in 2009 and years since by providing more state aid for education. Additionally, 2015 tax statements will show a state credit equal to 12% of total property taxes. Community leaders are also managing growth while holding the line on budgets to keep taxes reasonable. Mandan's consolidated tax levy for 2015 is 280 mills, down from 314 in 2014.

### MANDAN MILL LEVY DECLINES STEADILY



### 2015 SHARE OF PROPERTY TAXES

#### 280 mills



The state levy is 1 mill.