

CITY OF MANDAN, NORTH DAKOTA
Annual Budget for the Year Ended December 31, 2012
CERTIFICATE OF LEVY

COUNTY AUDITOR
COUNTY OF MORTON

You are hereby notified on the 6th day of September, 2011, the governing body of the City of Mandan, North Dakota, levied a tax of \$4,387,134, upon all the taxable property in the City for the calendar year ended December 31, 2012, which levy is itemized as follows:

<u>FUND</u>	<u>AMOUNT LEVIED</u>
General	\$3,450,142
City's Share of Special Assessments	153,018
Cemetery	82,632
Public Transportation System	89,789
General Obligation Bonds:	
Liberty Memorial Bridge	71,393
Refunding Improvement Bonds:	
Street Improvement District #145	33,508
Street Improvement District #148	12,813
Mandan Airport Authority	179,578
Morton Mandan Public Library	<u>314,261</u>
TOTAL AMOUNT LEVIED	<u>\$4,387,134</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 6th day of September, 2011.


City Administrator

**CITY OF MANDAN
2012 BUDGET
MILL LEVY AND PROPERTY TAXES**

FUND	MILL LEVY	PROPERTY TAXES
GENERAL	76.84	\$ 3,450,142
SPECIAL REVENUE FUNDS:		
CITY'S SHARE OF SPECIAL ASSESSMENTS	3.41	\$ 153,018
CEMETERY	1.84	\$ 82,632
PUBLIC TRANSPORTATION SYSTEM	2.00	\$ 89,789
DEBT SERVICE FUNDS:		
GENERAL OBLIGATION BONDS:		
LIBERTY MEMORIAL BRIDGE	1.59	\$ 71,393
REFUNDING IMPROVEMENT BONDS:		
STREET IMPROVEMENT DISTRICT #145	0.75	\$ 33,508
STREET IMPROVEMENT DISTRICT #148	0.29	\$ 12,813
MANDAN AIRPORT AUTHORITY	4.00	\$ 179,578
MORTON MANDAN PUBLIC LIBRARY	7.00	\$ 314,261
TOTAL	<u>97.72</u>	<u>\$ 4,387,134</u>

**CITY OF MANDAN
2012 BUDGET
PROPERTY TAX INCREASE**

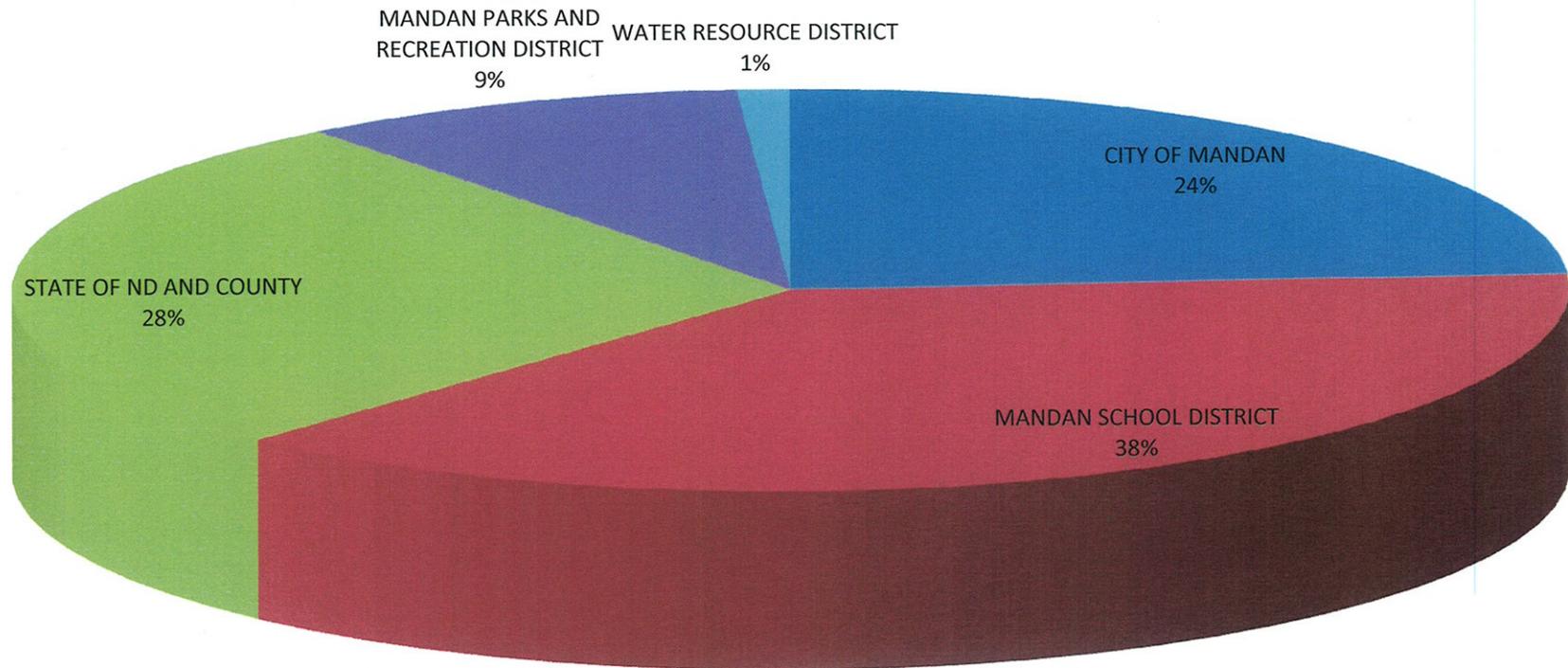
EXISTING RESIDENTIAL HOME VALUED AT \$175,000

	2011 <u>BUDGET</u>	2012 <u>BUDGET</u>
TRUE AND FULL VALUE	\$ 175,000	\$ 175,000
TRUE AND FULL VALUE INCREASE-2.31%		\$ 4,043
ADJUSTED TRUE AND FULL VALUE		\$ 179,043
ASSESSED VALUATION-50% OF TRUE AND FULL VALUE	\$ 87,500	\$ 89,521
TAXABLE VALUATION-9% OF ASSESSED VALUATION	\$ 7,875	\$ 8,057
 TAXABLE VALUATION	 \$ 7,875	 \$ 8,057
X MILL LEVY	97.98	97.72
TOTAL PROPERTY TAXES	<u>\$ 771.59</u>	<u>\$ 787.32</u>
	PROPERTY TAX INCREASE	\$ 15.73
	% INCREASE	2.0%

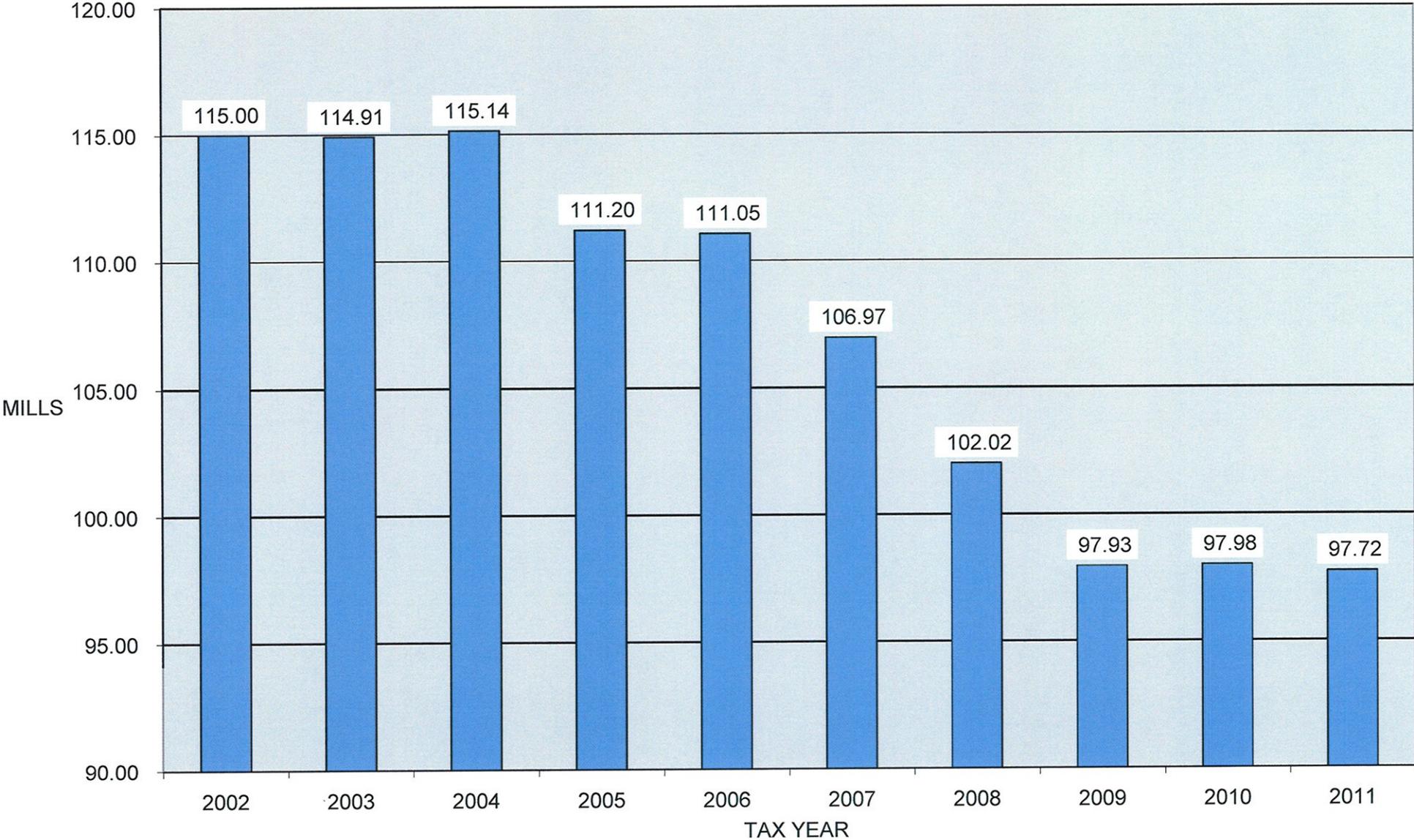
**CITY OF MANDAN
PROPERTY TAX RATES
LAST TEN YEARS**

TAX YEAR	BUDGET YEAR	CITY OF MANDAN	MANDAN PUBLIC SCHOOL DISTRICT	STATE OF ND AND MORTON COUNTY	MANDAN PARKS AND RECREATION DISTRICT	WATER MANAGEMENT RESOURCE DISTRICT	TOTAL
2001	2002	116.26	210.29	122.94	42.83	5.81	498.13
2002	2003	115.00	212.10	122.77	43.09	5.70	498.66
2003	2004	114.91	218.76	125.42	38.26	5.62	502.97
2004	2005	115.14	221.10	129.67	38.18	5.22	509.31
2005	2006	111.20	249.10	129.32	40.11	4.95	534.68
2006	2007	111.05	236.56	128.85	40.05	5.00	521.51
2007	2008	106.97	232.57	120.29	40.10	4.78	504.71
2008	2009	102.02	233.94	119.36	37.84	4.45	497.61
2009	2010	97.93	157.17	116.81	37.77	4.39	414.07
2010	2011	97.98	155.69	113.31	37.91	4.50	409.39
		23.9%	38.0%	27.7%	9.3%	1.1%	100%

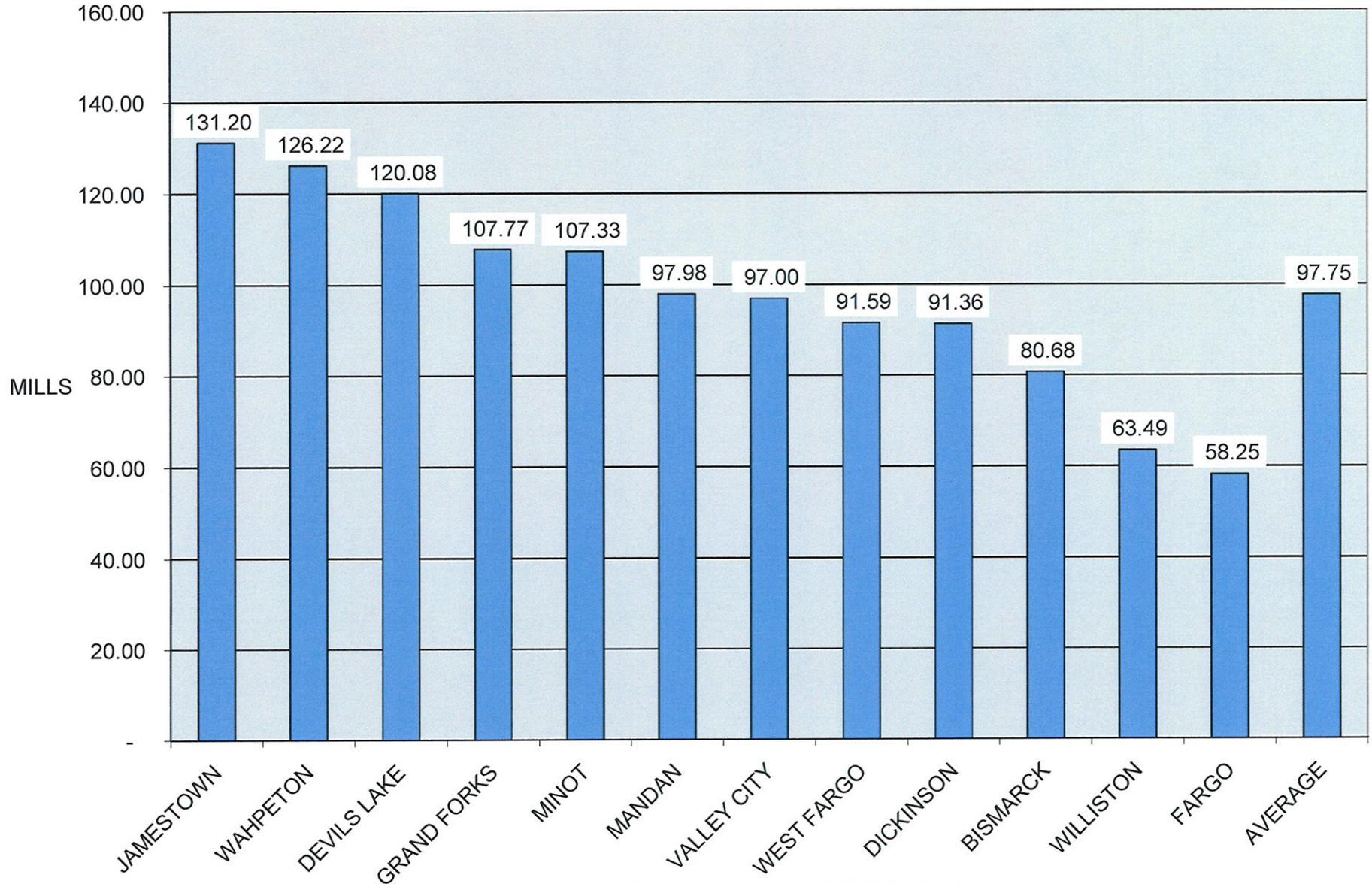
PROPERTY TAX RATES TAX YEAR 2010



CITY OF MANDAN PROPERTY TAX RATES



CITY MILL LEVY TAX YEAR 2010



12 LARGEST CITIES IN NORTH DAKOTA

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

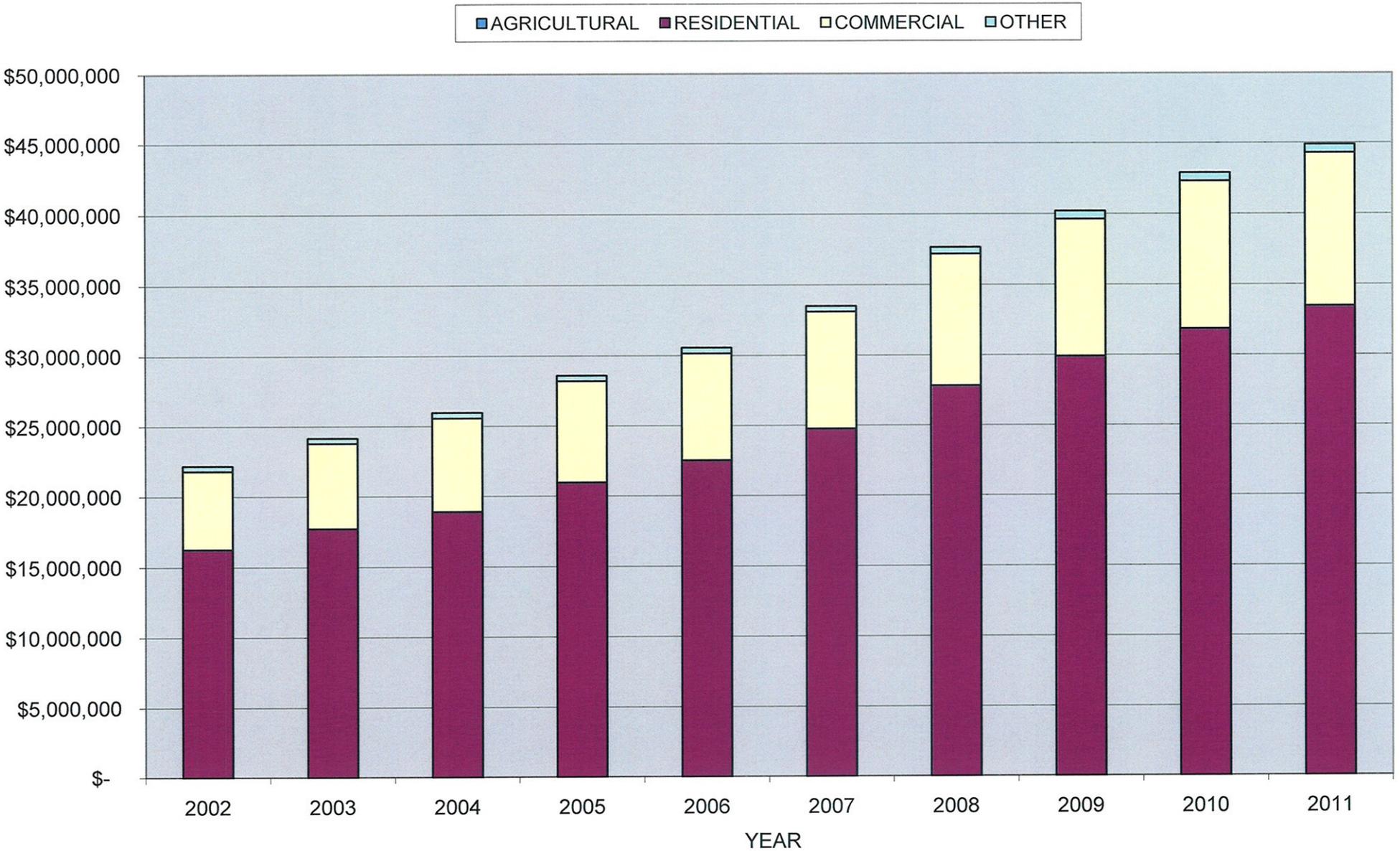
<u>YEAR</u>	<u>AGRICULTURAL</u>	<u>RESIDENTIAL</u>	<u>COMMERCIAL</u>	<u>OTHER (1)</u>	<u>TOTAL (2)</u>
2002	\$ 7,275	\$ 16,267,150	\$ 5,540,669	\$ 369,924	\$ 22,185,018
2003	\$ 7,005	\$ 17,714,482	\$ 6,068,456	\$ 387,535	\$ 24,177,478
2004	\$ 7,005	\$ 18,898,565	\$ 6,672,882	\$ 404,739	\$ 25,983,191
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	\$ 31,844,568	\$ 10,457,501	\$ 596,524	\$ 42,903,878
2011	\$ 5,850	\$ 33,457,735	\$ 10,834,389	\$ 596,524	\$ 44,894,498

NOTES:

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

(2) - YEAR 2011 IS ESTIMATED

CITY OF MANDAN TAXABLE VALUATIONS



TO: MAYOR HELBLING & MANDAN CITY COMMISSIONERS
FROM: RICHARD L BARTA/CITY ASSESSOR
DATE: APRIL 19, 2011
SUBJECT: 2011 ANNUAL ASSESSMENT REPORT

This 2011 annual report of the Mandan Assessing Division is a summary of the 2011 assessment roll and a review of what has occurred in terms of real estate value and appraisal activity of this division through December 2010. The market value of taxable real property, property transfers, sales, new construction and annexations all combine to give a tax base for Mandan's 2011 property tax year. This condensed report is a summary of the final assessment roll. Any changes in value that the Local, County or State Boards of Equalization may make will be reflected in the final assessment.

The 2011 assessment roll total market value is \$469,542,600. This is an increase from the 2010 assessment roll total of \$42,394,400 or 4.6%. Of this increase, new construction contributed \$20,848,547; existing property values contributed \$21,545.853; the balance is attributed to pro-rations, abatements and changes in assessments. An extensive review of existing properties indicated that an update in market values was needed to accurately reflect Mandan's increasing market and to comply with the North Dakota State Tax Department's guidelines. This review also indicated a change was needed to some of the land values to both commercial and residential properties. The total market values of these properties were adjusted and then the value between the land and the building was redistributed. While existing commercial properties were increase an average of 1.28%; existing residential properties were increased an average of 2.31%. Adjustments have been made to many individual properties within all classes of real estate.

Procedures of assessment and appraisal are conducted under guidance from the North Dakota Tax Commissioner's Office, the North Dakota Century Code and 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 2011 report, the Mandan Assessing Division will review their values and only reconsider those who have indicated concerns about their values.