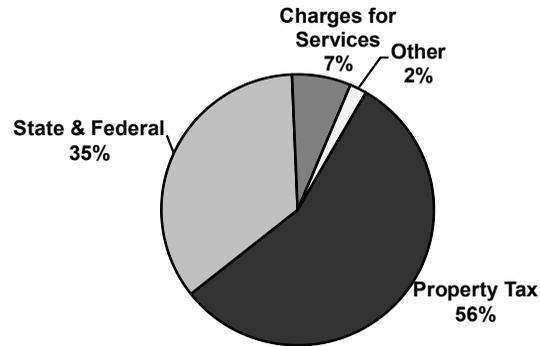
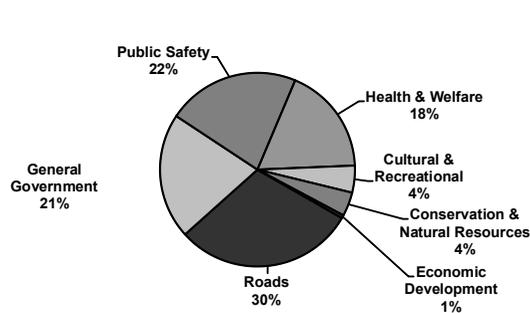


MORTON COUNTY

2014 REVENUE SOURCES = \$19,073,187



2014 EXPENDITURES = \$21,021,264

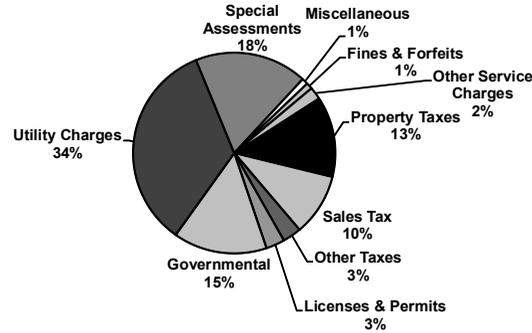


Services include public safety through the sheriff's department, correction center, and emergency management; maintaining 1,500 miles of roads, social service programs, property tax and special assessment billing and collections, elections, document recording, and prosecution of state crimes. Morton County's 2013 levy for property located in the City of Mandan is 96 mills, down from 102 mills in 2012, down from 110 in 2011, and 112 in 2010.

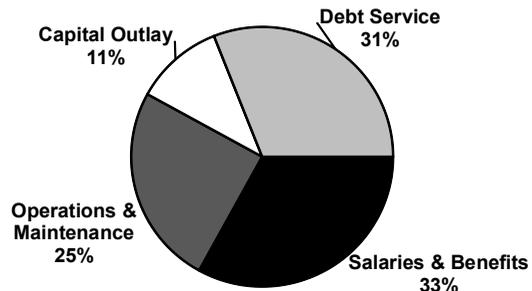
For more information, phone 667-3300
Website: www.co.morton.nd.us

CITY OF MANDAN

2014 REVENUE SOURCES = \$25,657,750



2014 EXPENDITURES = \$26,793,450

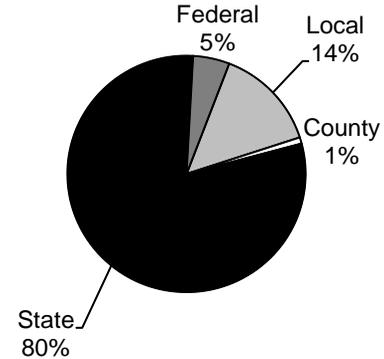


The City provides services such as general government, public safety, public works, water and sewer, solid waste, street lights, cemetery, library, airport, and business development. The city's levy for 2013 is 81.78 mills, down from 94 in 2012. Water and sewer base rates are up slightly for 2013. Combined, the annual cost for city services for an existing \$200,000 home with an average valuation increase of 6.8 percent, using 8 units of water per month, excluding special assessments, amount to \$1,672, a \$6 decrease from the prior year.

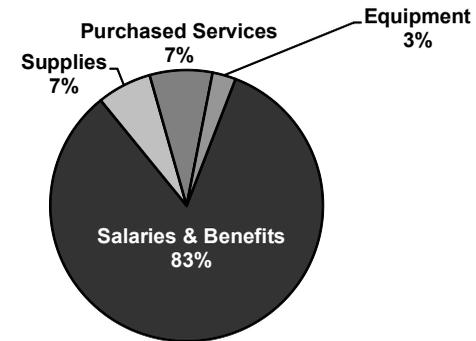
For more information, phone 667-3213
Website: www.cityofmandan.com

MANDAN PUBLIC SCHOOL DISTRICT

2013-14 REVENUE SOURCES = \$36,507,566



2013-14 EXPENDITURES = \$36,125,807

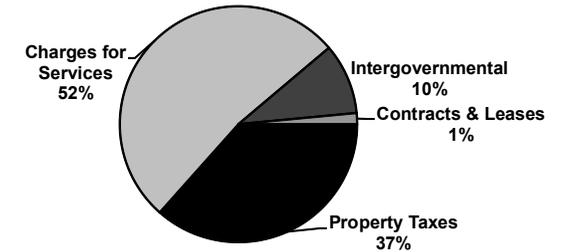


The school district's general fund budget is \$36,125,807 for the 2013-14 school year. This employs 276 educators, 16 administrators and 284 support staff who are involved in educating 3,601 students in PK-12. The school district's levy for 2013 is 111 mills, which is down 45 mills from 2012. The state legislature provided for a reduction of 50 mills via state aid. This was offset slightly by a bond issue approved by voters in 2012 for a new elementary school accounting for 9.7 mills. Expenses center on staff and supplies to provide a quality education for children of the district.

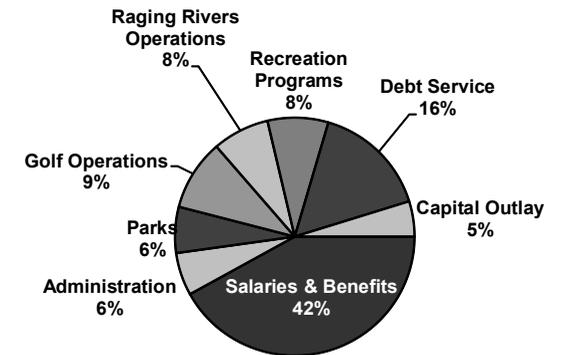
For more information, phone 751-6500
Website: www.mandan.k12.nd.us

MANDAN PARKS & RECREATION

2014 REVENUE SOURCES = \$5,265,637



2014 EXPENDITURES = \$5,162,891



The majority of revenue comes from program fees, rentals, concessions, and other sources. In 2013, the Mandan Park District had 208,508 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 20 full-time and 300 seasonal employees. The levy is at 38 mills.

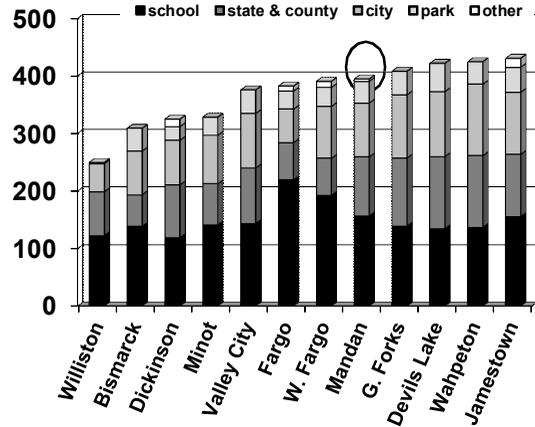
For more information, phone 751-6161
Website: www.mandanparks.com

Tax comparisons

Mandan had the eighth lowest or fifth highest property taxes among the state's 12 largest cities in 2012. Rankings for taxes levied in 2013 and payable in 2014 will be compiled by the N.D. League of Cities and posted at www.ndlc.org.

MANDAN IN MIDDLE OF PACK

2012 mill levy comparison



2012 PROPERTY TAXES AS A PERCENTAGE OF PROPERTY VALUE

	LEVY	COMMERCIAL	RESIDENTIAL
Williston	249.50	1.25%	1.12%
Bismarck	308.70	1.54%	1.39%
Dickinson	324.87	1.62%	1.46%
Minot	328.34	1.64%	1.48%
Valley City	375.35	1.88%	1.69%
Fargo	382.06	1.91%	1.72%
West Fargo	390.52	1.95%	1.76%
Mandan	394.46	1.97%	1.78%
Grand Forks	408.10	2.04%	1.84%
Devils Lake	421.71	2.11%	1.90%
Wahpeton	424.62	2.12%	1.91%
Jamestown	430.44	2.15%	1.94%
Average	369.89	1.85%	1.66%

Mandan's consolidated tax levy for 2013 is 331 mills, which is 1.65% of value for commercial property 1.49% 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

É Taxable value of property in Mandan for 2013 totals \$51,364,603.

É A mill is 1/1,000 of this value, worth \$51,364 for 2013.

É The City's portion of the total levy for 2013 is \$4.2 million divided by \$51,364 = 81.78 mills.

É 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:

É 9% for residential property,

É 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:

É True and full value = \$200,000

É Assessed value (50% of \$200,000) = \$100,000

É Taxable value (residential, \$100,000 X .09) = \$9,000

É 2013 Taxation (\$9,000 X .331) = \$2,979

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 2014 budget utilizes 50 percent of collections to offset property tax. The 2013 property tax bill would be almost 25 mills higher without a \$1.3 million contribution from sales tax. The City anticipates collecting about \$2.6 million in sales tax in 2014. Here's how sales tax revenue has been used historically:

- É 44 percent property tax reduction,
- É 26 percent job and economic development,
- É 25 percent street, water sewer improvements, and
- É 5 percent municipal debt reduction.



CITY OF MANDAN
"WHERE THE WEST BEGINS"

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

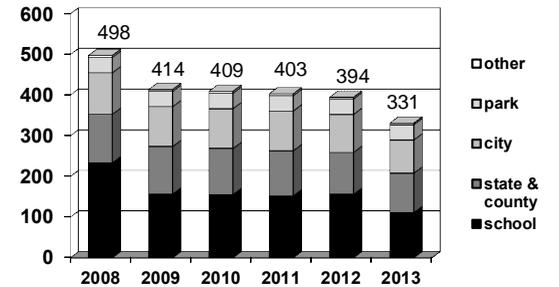
PROPERTY TAXES

Your 2013 Annual Statement

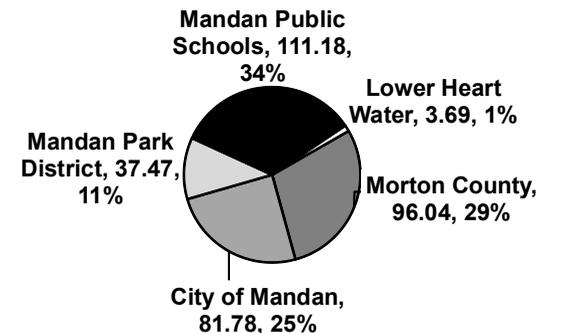
Property tax statements include taxes for four major entities: county, city, school and park services. Local taxes are a primary source of funding for public schools, fire and police protection, parks and recreation, streets, roads, and many other services.

Property tax relief. The N.D. Legislature implemented major tax decreases in 2009 and 2013 by providing more state aid for education. Additionally, 2013 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 2013 is 331 mills, down from 394 in 2012.

MANDAN MILL LEVY DECLINES STEADILY



2013 SHARE OF PROPERTY TAXES 331 mills



The State of North Dakota also levies 1 mill.