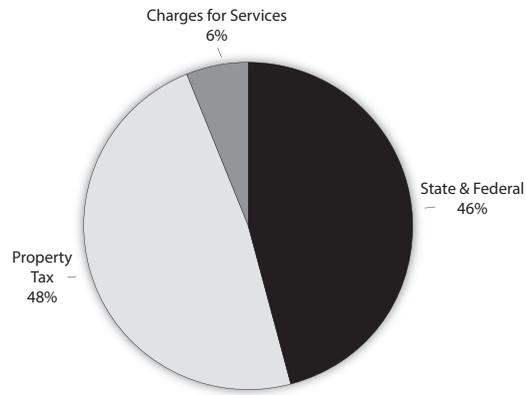
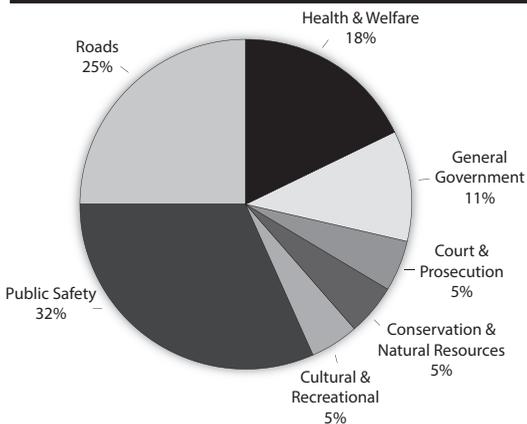


MORTON COUNTY

2019 REVENUE SOURCES = \$23,533,676



2019 EXPENDITURES = \$25,163,978

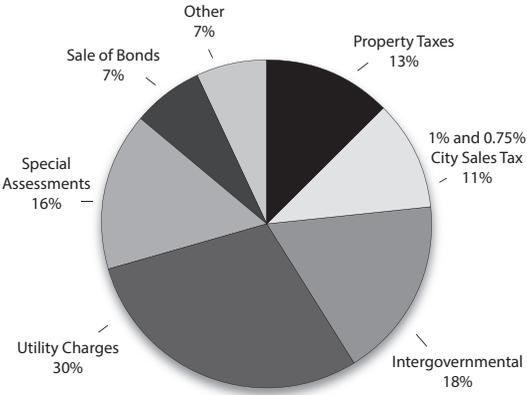


The County provides public safety services through the Sheriff's Department, Correction Center and Emergency Management. Other services include maintaining 1,500 miles of roads, social service program administration, veterans' services, maintaining and improving county parks, providing district court support, prosecuting crimes, election administration, tax assessments, tax billings and collections and document recording. Morton County's 2018 levy for properties located in the City of Mandan is 62 mills, down from 66 mills in 2017 and 76 in 2016.

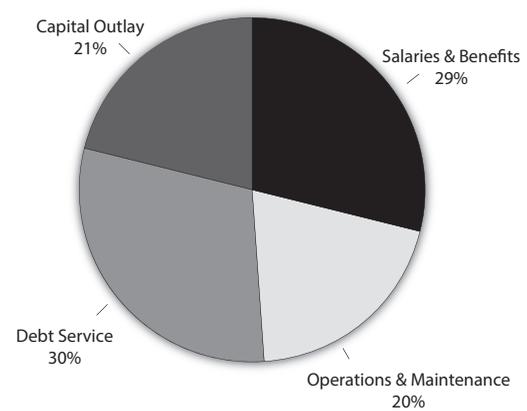
For more information, phone 667-3300
Website: www.co.morton.nd.us

CITY OF MANDAN

2019 REVENUE SOURCES = \$37,290,750



2019 EXPENDITURES = \$37,549,100

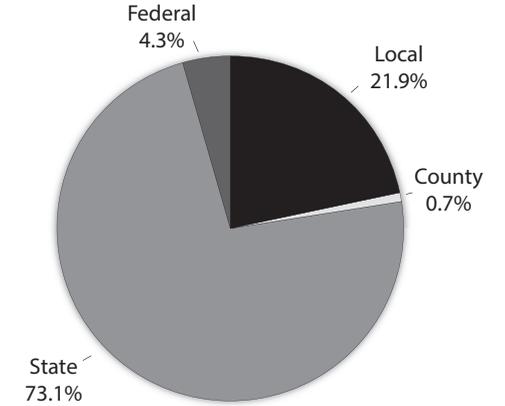


The City provides services such as general government, public safety, public works, cemetery, business development, water and sewer, solid waste, street lights, library, and airport. The City's levy for 2018 is 62 mills, down from 64 mills in 2017. The average residential utility bill (800 cubic feet or 8 units of water) will increase \$1.70 per month. Combined, the annual cost for City services for a \$250,000 residential property with a 5% valuation increase and using 8 units of water per month, excluding special assessments, amounts to \$1,787, an increase of \$33 from the prior year.

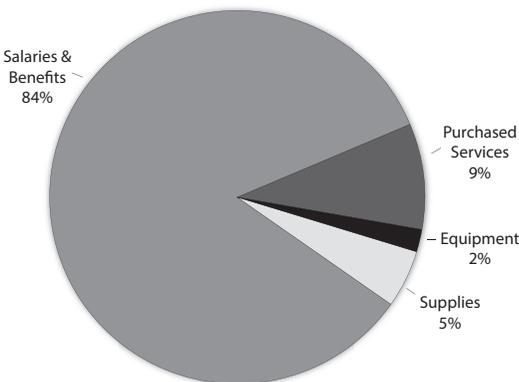
For more information, phone 667-3213
Website: www.cityofmandan.com

MANDAN PUBLIC SCHOOL DISTRICT

2018-19 REVENUE SOURCES = \$45,572,156



2018-19 EXPENDITURES = \$46,200,033

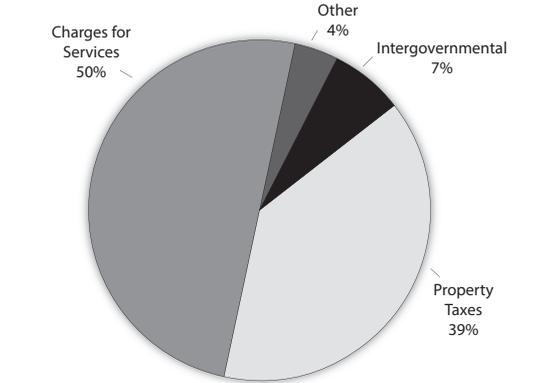


The School District employs 316 teachers, 18 administrators and 298 support staff, educating 3,938 students in pre-kindergarten to 12th grade. Student enrollment increased by 216 students, which is a 5.8% increase. Salaries and benefits account for over 84% of the district's expenses. Compared to other local taxing entities, school districts have more restrictions regarding local tax levies. The State Legislature sets a minimum local levy to guarantee the amount of dollars they expect will be spent on per pupil education costs. For the 2018-2019 school year, that amount is \$9,646 per pupil.

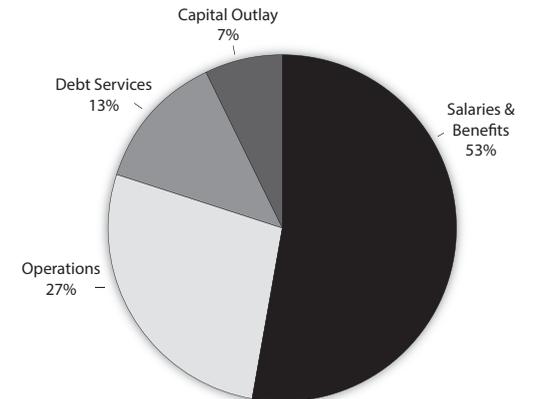
For more information, phone 751-6500
Website: www.mandan.k12.nd.us

MANDAN PARKS & RECREATION

2019 REVENUE SOURCES = \$5,826,050



2019 EXPENDITURES = \$5,824,450



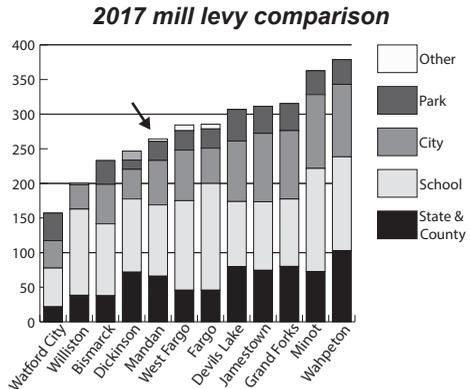
The Park District provides a wide array of parks and recreation facilities and programs for the citizens of Mandan. Facilities include Prairie West and Mandan Municipal golf courses, Starion Sports Complex, All Seasons Arena, Raging Rivers Waterpark, and many parks and recreational trails. In addition, there are youth and adult sports and recreation activities, along with Mandan Activities and Care, an after school and summer children's program. The district employs 23 full-time and over 300 seasonal and part-time employees. The levy for 2018 is 28 mills.

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

Tax comparisons

Mandan had the fifth lowest property taxes among the state's 12 largest cities in 2017. Rankings for taxes levied in 2018 and payable in 2019 will be compiled by the N.D. League of Cities and posted at www.ndlc.org.

MANDAN IN LOWER HALF



2017 PROPERTY TAXES AS A PERCENTAGE OF PROPERTY VALUE

	LEVY	COMMERCIAL	RESIDENTIAL
Watford City	157.09	0.79%	0.71%
Williston	199.98	1.00%	0.90%
Bismarck	232.90	1.16%	1.05%
Dickinson	246.60	1.23%	1.11%
Mandan	264.22	1.32%	1.19%
West Fargo	284.33	1.42%	1.28%
Fargo	285.49	1.43%	1.28%
Devils Lake	306.78	1.53%	1.38%
Jamestown	311.36	1.56%	1.40%
Grand Forks	315.37	1.58%	1.42%
Minot	362.70	1.81%	1.63%
Wahpeton	378.77	1.89%	1.70%
Average	278.80	1.39%	1.25%

Mandan's consolidated tax levy for 2018 is 265.51 mills, which is 1.33% of value for commercial property and 1.19% 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 2018 totals \$93,591,445
- A mill is 1/1,000 of this value, worth \$93,591 for 2018.
- The City's portion of the total levy for 2018 is \$5,856,952 divided by \$93,591 = 62 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
 - 2018 Taxation (\$11,250 X .265) = \$2,981

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 assessments. 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 2019 budget utilizes 60% of the collections from the 1% sales tax to offset property taxes. The 2018 property tax bill would be about 14.5 mills higher without a \$1.36 million contribution from the 1% sales tax. The City anticipates collecting about \$2.27 million from this tax in 2019. Here's how the 1% sales tax revenue is anticipated to be used in 2019:

- 52% property tax reduction,
- 19% job and economic development,
- 29% street, water & sewer improvements

Revenue from the additional 0.75% sales tax will help with debt reduction for the Starion Sports Complex.

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



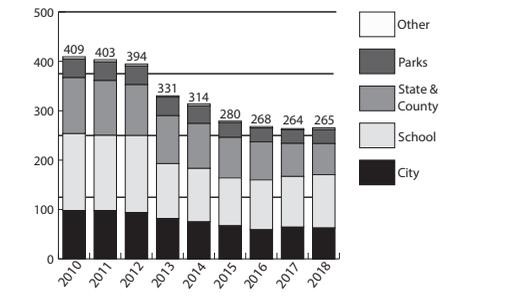
PROPERTY TAXES

Your 2018 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. Community leaders are managing growth while holding the line on budgets to keep taxes reasonable. Mandan's consolidated tax levy for 2018 is 265 mills, up from 264 in 2017.

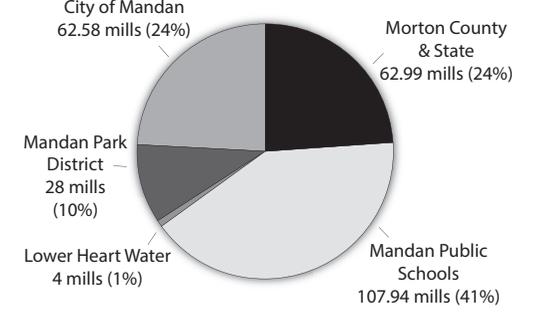
It's worth noting that in 2017, The N.D. Legislature eliminated a 12% state-paid property tax credit and instead approved funding for county social services because these services and their costs are controlled by federal and state mandates. Morton County previously levied 13 mills for social services.

MANDAN MILL LEVY REMAINS STEADY



2018 SHARE OF PROPERTY TAXES

265.51 mills



The state levy is 1 mill.