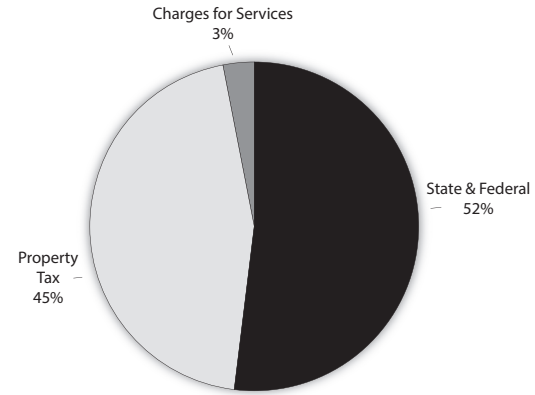
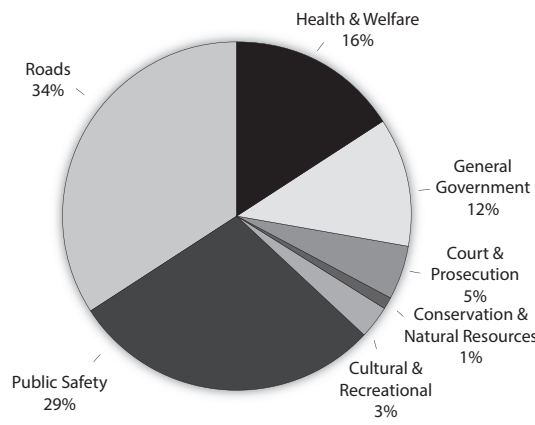


MORTON COUNTY

2023 REVENUE SOURCES = \$28,114,557



2023 EXPENDITURES = \$32,032,432

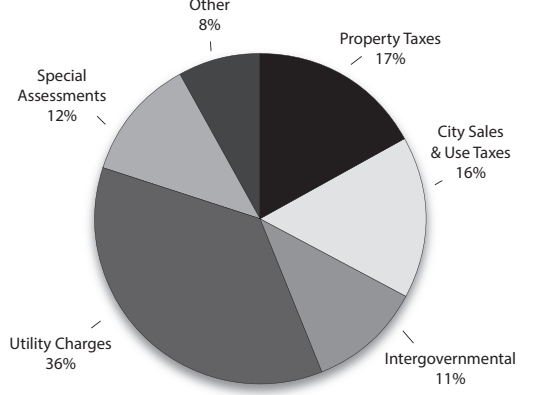


The County provides public safety services through the Sheriff's Department, Correction Center and Emergency Management. Other services include maintaining 1,500 miles of roads, social service program administration, veterans' services, maintaining and improving county parks, providing district court space, prosecuting crimes, election administration, tax assessments, tax billings and collections, and document recording.

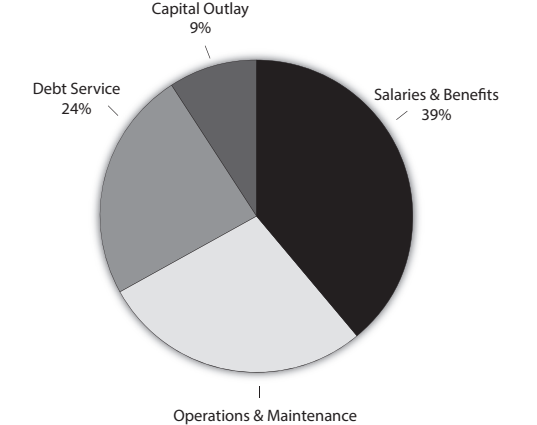
For more information, phone 701-667-3300
Website: www.co.morton.nd.us

CITY OF MANDAN

2023 REVENUE SOURCES = \$34,659,318



2023 EXPENDITURES = \$33,385,617

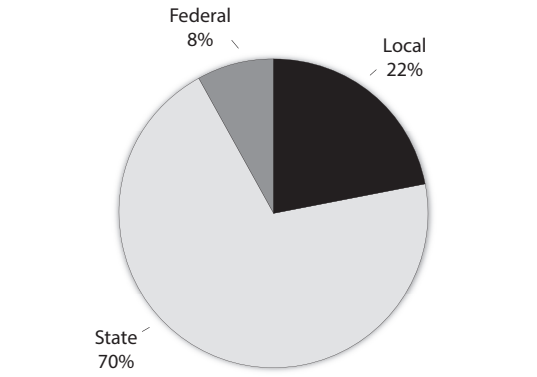


The City provides services such as general government, public safety, public works, cemetery, business development, water and sewer, solid waste, street lights, library and airport. The City's levy for 2022 is 64 mills, no change from 2021. Mandan's average residential property valuation increase was 9.6% in 2022. This coupled with the mill levy, equates to a \$27 increase per \$100,000 of residential property (excluding utilities and special assessments).

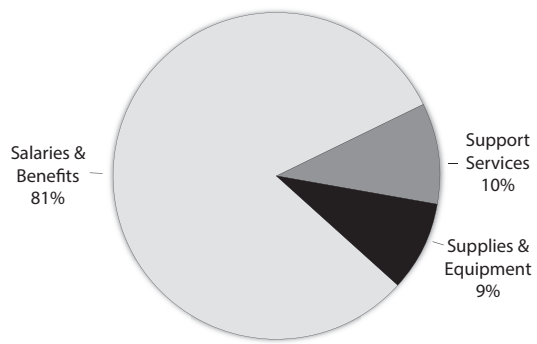
For more information, phone 701-667-3213
Website: www.cityofmandan.com

MANDAN PUBLIC SCHOOL DISTRICT

2022-23 REVENUE SOURCES = \$57,490,965



2022-23 EXPENDITURES = \$57,345,789

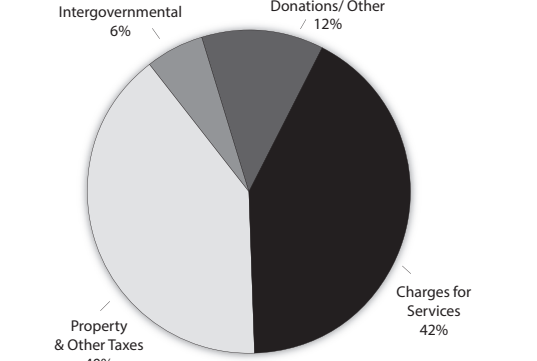


The School District employs 336 teachers, 20 administrators and 334 support staff, educating 4,318 students in pre-kindergarten to 12th grade. Student enrollment increased by 56 students. Compared to other local taxing entities, school districts have more restrictions regarding local tax levies. The 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 2022-2023 school year, that amount is \$10,237.

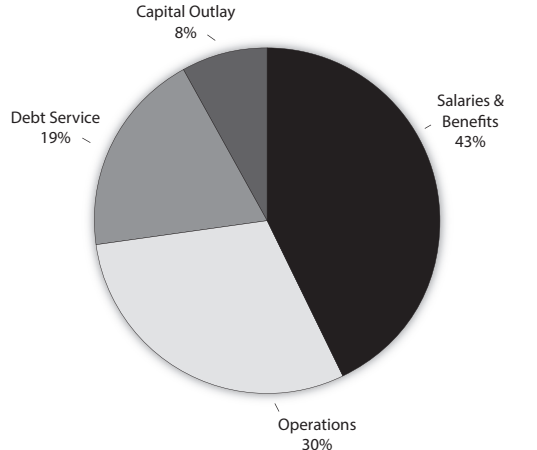
For more information, phone 701-751-6500
Website: www.mandan.k12.nd.us

MANDAN PARKS & RECREATION

2023 REVENUE SOURCES = \$7,587,550



2023 EXPENDITURES = \$7,681,300

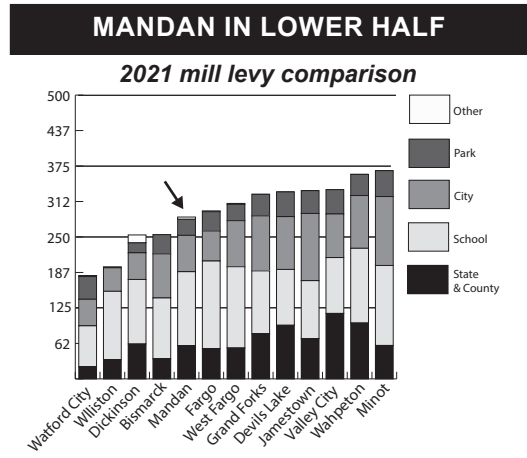


The Park District provides a wide array of parks and recreation facilities and programs. Facilities include Prairie West and Mandan Municipal golf courses, Starion Sports Complex, All Seasons Arena, Raging Rivers Waterpark, Mandan Tennis Center and many parks. In addition, there are youth and adult sports and recreation activities, along with a before and after school and summer children's program. The Park District's levy for 2022 is 29.15 mills. The deficit in the 2023 budget is for a baseball fencing project using capital improvement fund reserves.

For more information, phone 701-751-6161
Website: www.mandanparks.com

Tax comparisons

Mandan had the fifth lowest property taxes among the state's 13 largest cities in 2021. Rankings for taxes levied in 2022 and payable in 2023 will be compiled by the N.D. League of Cities and posted at www.ndlc.org.



2021 PROPERTY TAXES AS A PERCENTAGE OF PROPERTY VALUE

	LEVY	COMMERCIAL	RESIDENTIAL
Watford City	182.12	0.91%	0.82%
Williston	197.48	0.99%	0.89%
Dickinson	253.62	1.27%	1.14%
Bismarck	254.14	1.27%	1.14%
Mandan	285.16	1.43%	1.28%
Fargo	296.01	1.48%	1.33%
West Fargo	309.12	1.55%	1.39%
Grand Forks	325.19	1.63%	1.46%
Devils Lake	329.44	1.65%	1.48%
Jamestown	331.66	1.66%	1.49%
Valley City	333.42	1.67%	1.50%
Wahpeton	360.33	1.80%	1.62%
Minot	366.85	1.83%	1.65%
Average	294.20	1.47%	1.32%

Mandan's consolidated tax levy for 2022 is 287.39 mills, which is 1.44% of value for commercial property and 1.29% 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 2022 totals \$115,516,489
- A mill is 1/1,000 of this value, worth \$115,516 for 2022.
- The City's portion of the total levy for 2022 is \$7,375,727 divided by \$115,516 = 64 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 = \$100,000
 - Assessed value (50% of \$100,000) = \$50,000
 - Taxable value (residential, \$50,000 X .09) = \$4,500
 - 2022 Taxation (\$4,500 X .287) = \$1,292

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 701-667-3271 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 2023 budget utilizes 65% of the collections from the 1% sales tax to offset property taxes. The 2022 property tax bill would be about 18 mills higher without a \$2.1 million contribution from the 1% sales tax. The City anticipates collecting about \$3.2 million from this tax in 2023. Here's how the 1% sales tax revenue is anticipated to be used in 2023:

- 65% property tax reduction,
- 19% job and economic development,
- 16% 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.



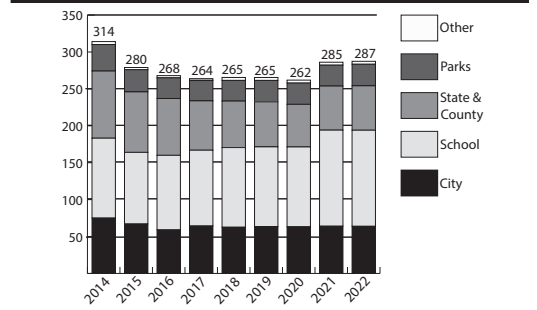
PROPERTY TAXES

Your 2022 Annual Statement

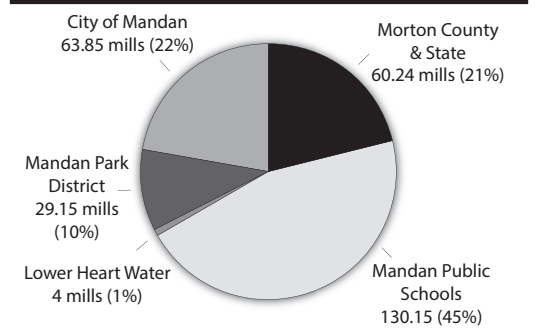
Property tax statements include taxes for four major entities: county, city, school and park services. Local taxes are a primary source of funding for public schools, fire and police protection, parks and recreation, streets, roads, and many other services. Community leaders are managing growth while faced with inflationary costs, trying to keep taxes as reasonable as possible. Mandan's consolidated tax levy is 287 mills, up from 285 in 2021.

In 2021, voters approved an \$84 million bond request to fund a new high school and elementary school. The school district's share of property taxes in 2022 is 130 mills, up from 108 in 2020. The bond referendum was approved by 78% of voters.

MANDAN MILL LEVY INCREASES



2022 SHARE OF PROPERTY TAXES 287.39 mills



The state levy is 1 mill.