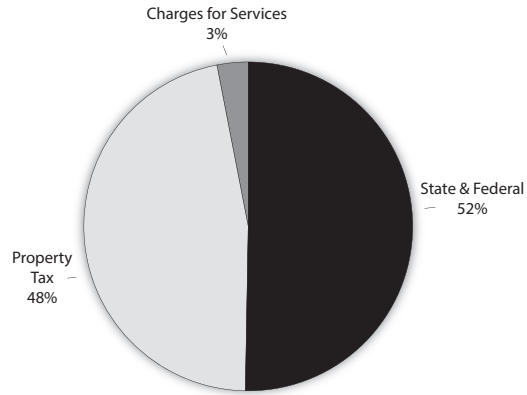
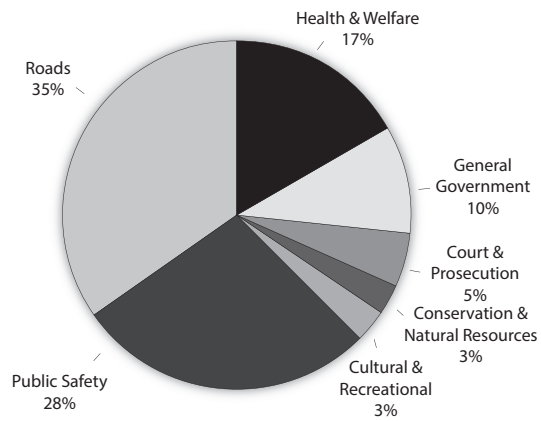


# MORTON COUNTY

**2024 REVENUE SOURCES = \$26,799,513**



**2024 EXPENDITURES = \$34,446,785**

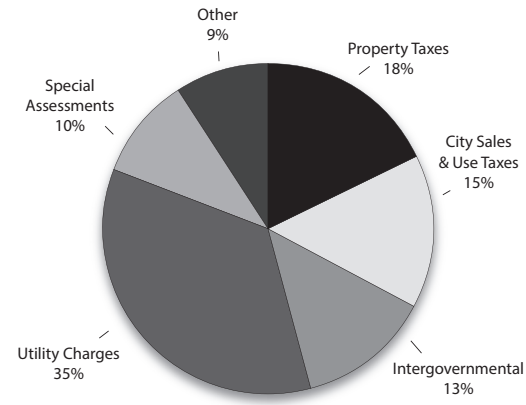


The County provides public safety services through the Sheriff's Department, Correction Center and Emergency Management. Other services include maintaining 1,500 miles of roads, social service program administration, veterans' services, maintaining and improving county parks, providing district court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

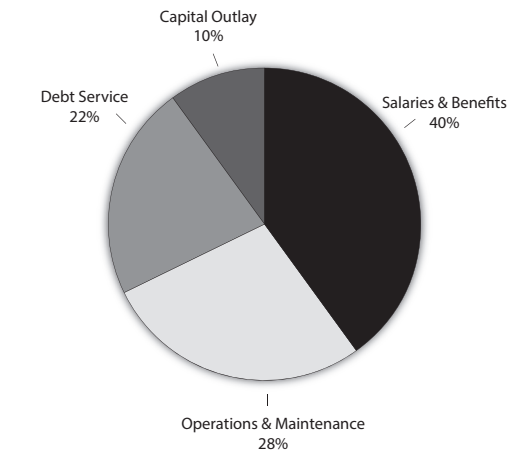
For more information, phone 701-667-3300  
Website: [www.co.morton.nd.us](http://www.co.morton.nd.us)

# CITY OF MANDAN

**2024 REVENUE SOURCES = \$36,992,500**



**2024 EXPENDITURES = \$35,905,336**

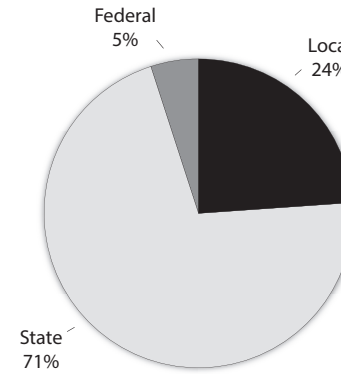


The City provides services such as general government, public safety, public works, cemetery, business development, water and sewer, solid waste, street lights, library and airport. The City's average residential property valuation increase was 9.4% in 2023. This coupled with the mill rate, equates to an \$81 increase per \$300,000 of true and full value for a residential property (excluding special assessments and utilities).

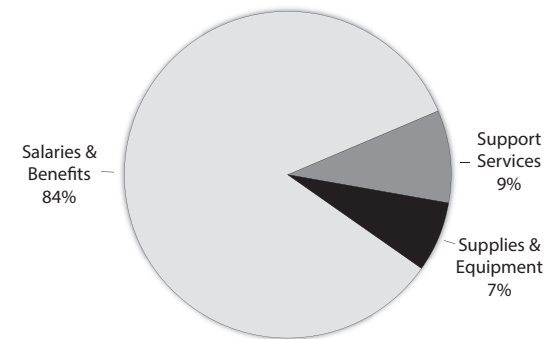
For more information, phone 701-667-3213  
Website: [www.cityofmandan.com](http://www.cityofmandan.com)

# MANDAN PUBLIC SCHOOL DISTRICT

**2023-2024 REVENUE SOURCES = \$59,888,885**



**2023-2024 EXPENDITURES = \$60,427,099**

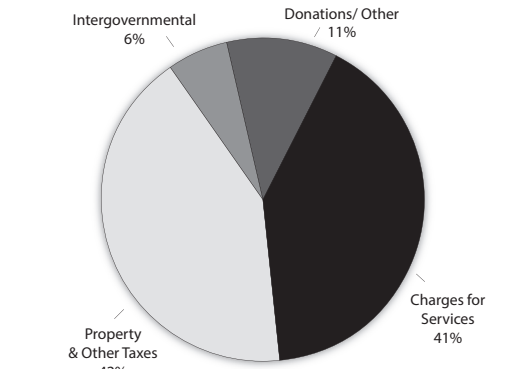


The School District employs 354 teachers, 20 administrators and 334 support staff, educating 4,377 students in pre-kindergarten to 12<sup>th</sup> grade. Student enrollment increased by 60 students. Compared to other local taxing entities, school districts have more restrictions regarding local tax levies. 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 2023-2024 school year, that amount is \$10,646.

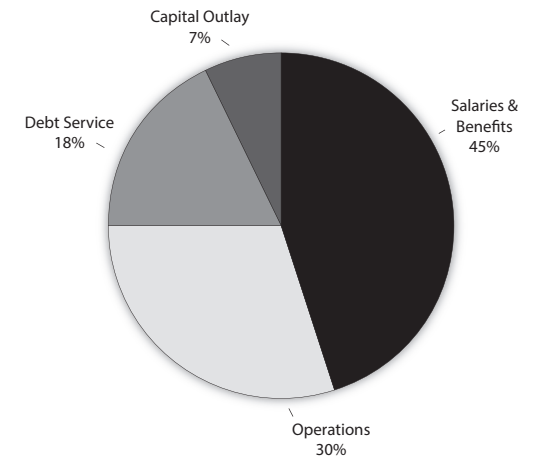
For more information, phone 701-751-6500  
Website: [www.mandan.k12.nd.us](http://www.mandan.k12.nd.us)

# MANDAN PARKS & RECREATION

**2024 REVENUE SOURCES = \$8,232,100**



**2024 EXPENDITURES = \$7,903,950**

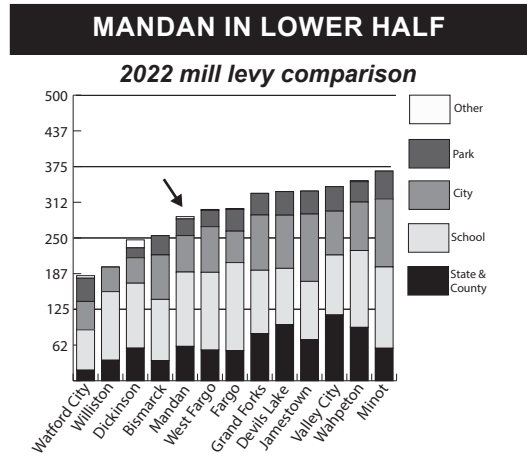


The Park District provides a wide array of parks and recreation facilities and programs. Facilities include Prairie West and Mandan Municipal golf courses, Starion Sports Complex, All Seasons Arena, Raging Rivers Waterpark, Mandan Tennis Center, Mandan Rodeo Arena and many parks and recreational trails. In addition, there are youth and adult sports and recreation activities, including Mandan Activities & Care, a before and after school and summer children's program. The Park District's levy for 2023 is 29.13 mills, or \$3,741,245.

For more information, phone 701-751-6161  
Website: [www.mandanparks.com](http://www.mandanparks.com)

## Tax comparisons

Mandan had the fifth lowest property taxes among the state's 13 largest cities in 2022. Rankings for taxes levied in 2023 and payable in 2024 will be compiled by the N.D. League of Cities and posted at [www.ndlc.org](http://www.ndlc.org).



## 2022 PROPERTY TAXES AS A PERCENTAGE OF PROPERTY VALUE

	LEVY	COMMERCIAL	RESIDENTIAL
Watford City	184.01	0.92%	0.83%
Williston	198.99	0.99%	0.90%
Dickinson	246.71	1.23%	1.11%
Bismarck	254.15	1.27%	1.14%
Mandan	287.38	1.44%	1.29%
West Fargo	299.91	1.50%	1.35%
Fargo	301.50	1.51%	1.36%
Grand Forks	328.06	1.64%	1.48%
Devils Lake	331.27	1.66%	1.49%
Jamestown	332.10	1.66%	1.49%
Valley City	339.85	1.70%	1.53%
Wahpeton	350.43	1.75%	1.58%
Minot	367.01	1.84%	1.65%
Average	293.95	1.47%	1.32%

Mandan's consolidated tax levy for 2023 is 281.02 mills, which is 1.41% 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 2023 totals \$128,464,888
- A mill is 1/1,000 of this value, worth \$128,464 for 2023.
- The City's portion of the total levy for 2023 is \$8,212,760 divided by \$128,464 = 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
  - 2023 Taxation (\$4,500 X .281) = \$1,265

**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 2024 budget utilizes 54% of the collections from the 1% sales tax to offset property taxes. Without the 1% sales tax contribution of \$1.7 million, the average increase for a \$300,000 residential property would be about \$200 more. The City anticipates collecting about \$3.2 million from this tax in 2023. The 1% sales tax revenue is utilized for reducing property taxes and municipal debt, street, water & sewer system improvements, and for job & economic development.

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

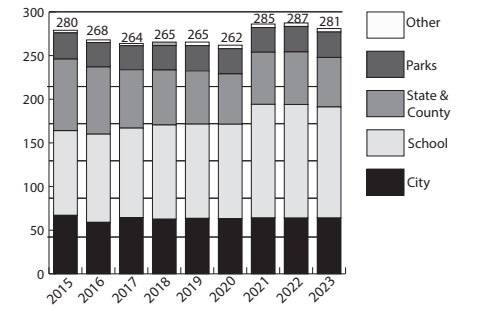
## Your 2023 Annual Statement

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 continuously managing growth to keep taxes as reasonable as possible.

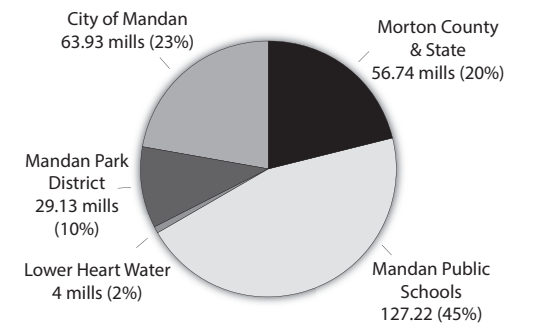
Mandan's consolidated tax levy is 281 mills, down from 287 in 2022.

The number of mills levied for each public entity either decreased or remained constant from 2022 to 2023.

## MANDAN MILL LEVY OVER THE YEARS



## 2023 SHARE OF PROPERTY TAXES 281.02 mills



*The state levy is 1 mill.*