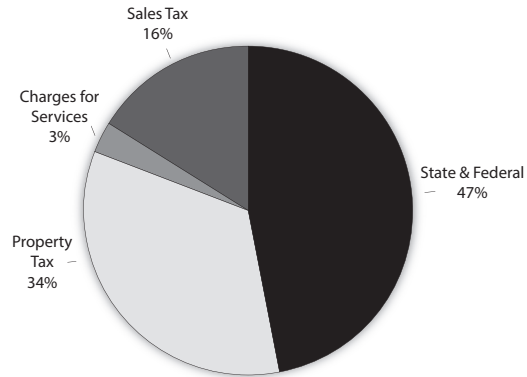
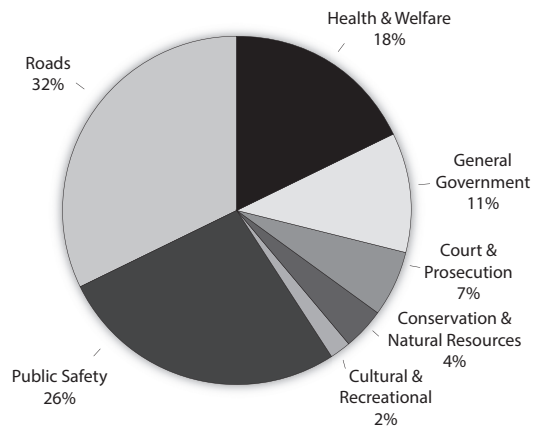


MORTON COUNTY

2026 REVENUE SOURCES = \$30,781,836



2026 EXPENDITURES = \$36,308,571

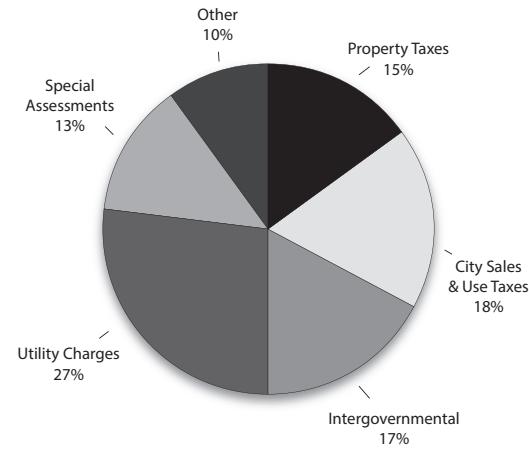


The County provides public safety services through the Sheriff's Department, Correction Center and Emergency Management. Other services include maintaining 1,500 miles of roads, social service program administration, veterans' services, maintaining and improving county parks, providing district court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

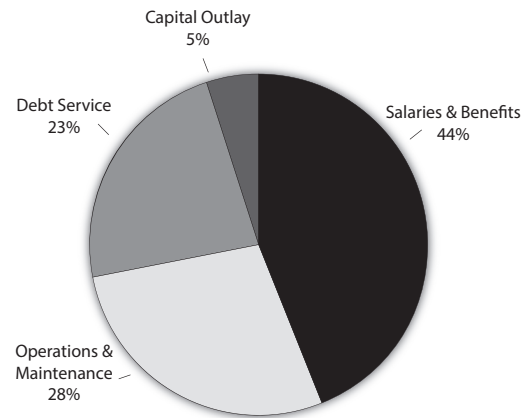
For more information, phone 701-667-3300
www.mortonnd.gov

CITY OF MANDAN

2026 REVENUE SOURCES = \$49,217,807



2026 EXPENDITURES = \$41,255,397

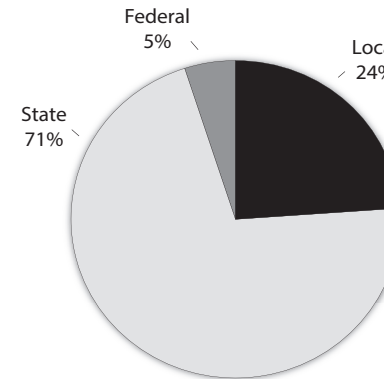


The City provides services such as general government, public safety, public works, cemetery, business development, water and sewer, solid waste, street lights, library and airport. The City's average residential property valuation increase was 3.5% in 2025. This coupled with the mill rate, equates to a \$7.45 increase per \$300,000 of true and full value for a residential property (excluding special assessments and utilities).

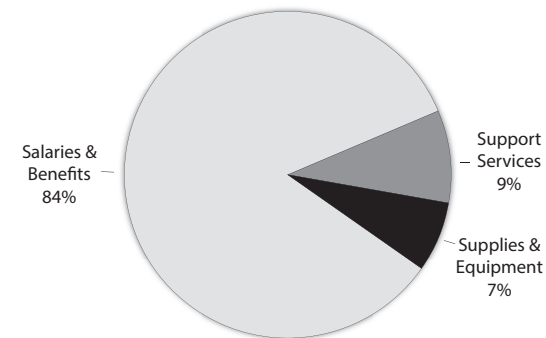
For more information, phone 701-667-3213
www.cityofmandan.com

MANDAN PUBLIC SCHOOL DISTRICT

2025-2026 REVENUE SOURCES = \$65,393,676



2025-2026 EXPENDITURES = \$67,088,318

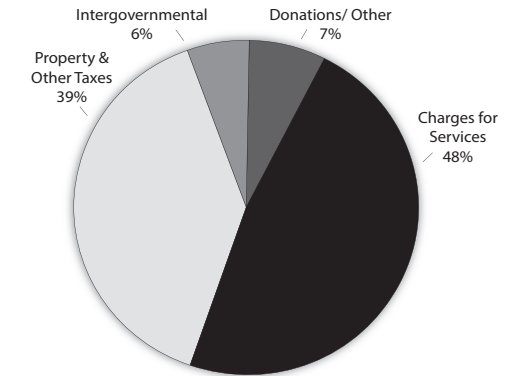


The School District employs 363 teachers, 21 administrators and 339 support staff, educating 4,433 students in pre-kindergarten to 12th grade. Student enrollment decreased by 11 students. Compared to other local taxing entities, school districts have more restrictions regarding local tax levies. The 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 2025-2026 school year, that amount is \$11,349.

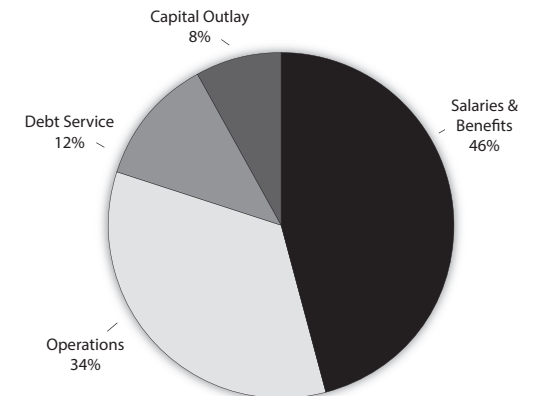
For more information, phone 701-751-6500
www.mandan.k12.nd.us

MANDAN PARKS & RECREATION

2026 REVENUE SOURCES = \$9,590,825



2026 EXPENDITURES = \$9,094,125



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, outdoor sports complexes 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.

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

Mill levy math

- Taxable value of property in Mandan for 2025 totals \$143,392,653
- A mill is 1/1,000 of this value, worth \$143,392 for 2025.
- The City's portion of the total levy for 2025 is \$8,959,173 divided by \$143,392 = 63 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
 - 2025 Taxation (\$4,500 X .264) = \$1,188

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

Sales Tax Reduces Burden

The City of Mandan has a 2.25% sales tax. By shopping in Mandan, you can help reduce property taxes and special assessments. The City's 2026 budget utilizes \$3.46 million or 88% of the collections from the 1% sales tax to offset property taxes. The City anticipates collecting about \$3.96 million from this tax in 2026. 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, and from the 0.5% sales tax is dedicated to public safety and public transportation needs.



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

PROPERTY TAXES

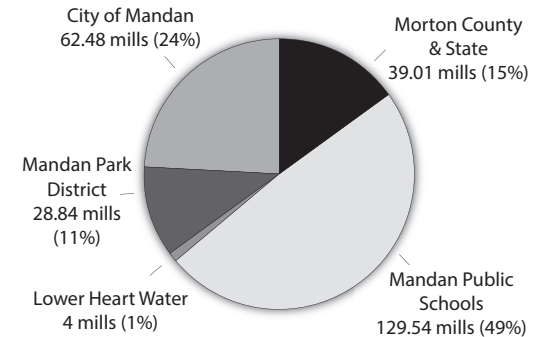
Your 2025 Annual Statement

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 264 mills, down from 280 in 2024.

3% Property Tax Cap. House Bill 1176 which passed during the 2025 legislative session impacts the maximum property tax levy for each taxing district. The bill limits a taxing district, such as the City of Mandan, to a maximum increase to the district's total property tax levy on existing property at 3%. The bill has several exemptions, with the most prevalent being an exemption for new growth. It is important to remember that the maximum cap is on the taxing district's total property tax levy –not on each individual property.

2025 SHARE OF PROPERTY TAXES 263.87 mills



The state levy is 1 mill.