



Cowlitz County Washington
Department of Assessments
Terry McLaughlin, Assessor

ANNUAL REPORT

2013 Assessment Year for
Taxes Payable in 2014

207 4th Avenue North
Kelso Washington 98626
Phone (360) 577-3010
www.co.cowlitz.wa.us/assessor

A MESSAGE FROM YOUR COUNTY ASSESSOR



As your County Assessor, I am pleased to share our Annual Report with you. The report includes general information about the property tax system in Washington State as well as data specific to Cowlitz County, including taxing district budgets, levy rates, property taxes collected, and historical comparisons of tax data.

Washington State uses a budget-based system of property taxation. In its most simple format, the taxing districts determine their budgets, and those budgets are proportionally collected within those districts based on property values. Put another way, the **amount** of tax obligation is determined by the taxing districts and the voters. The **distribution** of that obligation is determined by property values. As a budget-based system, when the overall value of a taxing district increases, the result is typically a decrease in the levy rate. This is reflected on page 18, where you will find a graph relating annual values to the corresponding levy rates for each of the cities. A more detailed explanation of the budget-based system is available on the assessor's website at http://www.co.cowlitz.wa.us/assessor/MESSAGE_PAGE.html.

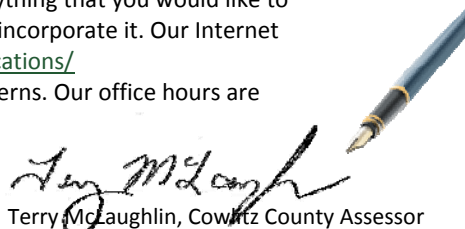
2013 proved to be the quietest year for levy elections in at least fifteen years. The only election affecting levies this year was the City of Castle Rock excess property tax levy for library services, which voters approved in August. However, 2014 looks to be a busy year for levy elections, with replacement Maintenance and Operations (M & O) levies proposed in February for the school districts of Kelso, Longview, Toutle Lake, and Woodland.

This is the first time in five years that the overall value of the County has increased. As mentioned above, an increase in values typically results in a decrease to levy rates. Therefore, many of the tax code areas in the County will see a reduction in their overall levy rate, which can be seen on the chart on page 15 of this report titled "Consolidated Levy Rates—2014 Payable." There are some tax code areas where the levy rate has increased, which is primarily due to an increase in the Port of Longview levy rate from 21.6 cents to 45 cents.

Residential and commercial values for the 2014 tax statements reflect sales in the local market place that occurred in the spring of 2013 and earlier. You can review a summary of total valuation and taxation in Cowlitz County from 1915 through the present on pages 27 and 28.

Beginning in 2013, valuation notices can be delivered by e-mail notification per RCW 84.09.090. I mailed valuation notices to all taxpayers in 2013 to provide the opportunity for everyone to receive notices via e-mail. There will be additional opportunities to receive your tax statement and valuation notice via e-mail in mailings from the Treasurer and Assessor this year. In 2014, due to budget constraints, I will mail revaluation notices only to properties where there has been a change in value. A change in RCW 84.40.038 allows you to appeal your value even if your value did not change and you were not sent a revaluation notice.

It is our hope and intention that you will find the information presented here to be useful and informative. If there is anything that you would like to see explained more completely or included in future editions, please bring it to our attention and we will do our best to incorporate it. Our Internet address is <http://www.co.cowlitz.wa.us/assessor/>, and our parcel search is located at <http://www.cowlitzinfo.net/applications/cowlitzassessorparcelsearch/Default.aspx>. Feel free to call our office at 360-577-3010 if you have any questions or concerns. Our office hours are 8:30 A.M. to 5:00 P.M. Monday through Friday.



Terry McLaughlin, Cowlitz County Assessor

Assessor's Office & GIS Personnel

ADMINISTRATIVE STAFF

Administration

Terry McLaughlin, Assessor
Wesley T. Hagen, Chief Appraiser
Janeene Niemi, Administrative Assistant
Lori Peterson, Department Head Secretary
Patty Kero, Property Program Analyst
Lisa Root-McGowan, Assessment Records Clerk
Laura Gressett, Current Use Specialist

Geographic Information Systems

Jim Williams, GIS Specialist
Denise Cramer, GIS Specialist

OFFICE LOCATION & HOURS

Cowlitz County Administration Building
207 4th Avenue North — 2nd Floor
Kelso, Washington 98626
Assessor Phone: (360) 577-3010
GIS Phone: (360) 577-3025
FAX: (360) 442-7080
Monday through Friday, 8:30 am to 5:00 pm

APPRAISAL STAFF

Residential Division

Marty Roth, Lead Residential Appraiser
Rich Niemi, Residential Appraiser
Rachel Plank, Residential Appraiser
Josh Claypool, Residential Appraiser
Nathan Takko, Residential Appraiser

Business Division

Susan Westervelt, Industrial Appraiser
Rich Johnson, Industrial Appraiser
Rick Lehto, Commercial Appraiser
Gen Haines, Personal Property Appraiser

Visit our websites at:

www.co.cowlitz.wa.us/assessor and
www.co.cowlitz.wa.us/gis

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Property Taxes in Washington State

ADMINISTRATION

Property tax was the first tax levied in Washington State. Today, property tax accounts for about 30 percent of total state and local taxes. It continues to be the most important revenue source for public schools, fire protection, libraries, and parks and recreation. Since various factors determine property tax rates, the amount of property tax due on comparable properties may vary throughout a county. The main factors that determine the tax rate include: the various combinations of taxing districts in different areas; annual budget amounts for each taxing district; the assessed value of the property in each district; and voter-approved levies and bonds. **All property is subject to taxation unless specifically exempted by law.**

In 1973, State law was passed that requires assessors to appraise property at **100% of its true and fair market value** in money, according to the highest and best use of the property. Fair market value or true value is the amount that a willing and unobligated buyer is willing to pay a willing and unobligated seller. Several appeal bodies and the courts provide an appeal mechanism for taxpayers who feel their valuations have been determined improperly. The law also requires that all taxes on real estate be assessed uniformly within a taxing district. This means that all taxes imposed by any taxing district will be levied at the same rate on all property within that district. If properties in the same district have the same market value, they will pay the same dollar amount in taxes. The one exception to this is for agricultural, timber, and open space land. The law authorizes these lands to be valued on the basis of their current use rather than fair market value.

When the market indicates a change in the value of your property, you will receive an Assessor's Notice of Value Change. Notices are mailed in June of each year for values changed during the preceding year. If you have questions concerning the assessed value of your property, you are first encouraged to contact the Cowlitz County Assessor's Office. Appraisal personnel are available Monday through Friday to answer questions of value. Property owners may appeal the assessed value of their property by petitioning the Cowlitz County Board of Equalization, on the 3rd floor of the County Administration Building or by phone at (360)577-3015. Appeal information is also available on the B.O.E. website at <http://www.co.cowlitz.wa.us/commissioners/BOE/boeindex.html>. A further appeal may be made to the State Board of Tax Appeals. Like the County Board of Equalization, the State Board of Tax Appeals only considers questions of valuation for property tax appeals, not levy rates or the overall amount of taxes due.

LIMITATIONS

District Budgets: Each taxing district must hold public hearings to discuss their budget and must present an annual certification of that budget to the county. Without such certification, the district may not levy for any tax collection. If a taxing district intends to increase their budget over the prior year, they must also pass a resolution stating the dollar and percentage increase over the prior year. Without voter approval, a taxing district may only increase their annual budget by 1% over the prior year's highest lawful levy (with an allowance for new construction, annexations, and increases in state assessed property).

Statutory Dollar Limits: Most regular taxing districts have a specific levy rate that may not be exceeded. For example, the state levy cannot exceed \$3.60 per thousand dollars of value. The county current expense is generally limited to no more than \$1.80 per thousand; cities are usually limited to \$3.375, unless they are annexed to a library or fire district. These are only a few examples; a complete list of the statutory limits and exceptions to those limitations can be found at RCW 84.53.043(1).

\$5.90 Aggregate Limit: Most taxing districts are authorized by state law to levy a certain rate each year without voter approval. These are commonly referred to as **regular levies**. The combination of certain local regular levies cannot exceed a total of \$5.90 per thousand dollars of assessed value. Some of the districts subject to this limit include the county current expense, county roads, cities, fire districts, library districts, and cemetery districts. The state, port districts and EMS districts are not subject to this limitation.

LIMITATIONS (Continued)

1% Constitutional Limit: In 1972, voters approved a constitutional amendment that limits the amount of regular property taxes that may be imposed on an individual parcel of property without voter approval to 1% of its true and fair value. The 1% limit applies to all **regular levies** except port and PUD district levies. It does not apply to special or excess levies approved by voters (including local schools). Taxing districts which are subject to the 1% limit are those that are also subject to the \$5.90 limit plus the state school levy at the local rate, emergency medical service levy, affordable housing levy, and the conservation futures levy.

EXEMPTIONS & DEFERRALS

There have been a number of laws enacted that offer property tax relief. Certain programs provide a **deferral** of taxes, which is temporary assistance that must eventually be repaid, while others provide an actual tax **exemption** which does not have to be repaid. Detailed information and application forms for the following programs are available on our website at <http://www.co.cowlitz.wa.us/assessor>, in the assessor's office, or from the Washington State Department of Revenue.

Damaged/Destroyed Property: If your property is damaged or destroyed in part or in full on or before December 31 in any calendar year, you may qualify for a reduction of taxes payable in the current year. The amount of reduction is determined by taking the true and fair value of the property before the damage or destruction and deducting the true and fair value after the damage or destruction and recalculating the taxes based on the reduced value.

Current Use Assessment: Owners of agricultural, open space or timbered land may qualify for a reduced assessed value under the Current Use Program. In 1970, the state legislature enacted the Current Use Open Space Act as one way to recognize the importance of preserving and maintaining the various types of open space lands in Washington. This program offers landowners a significant tax incentive in exchange for their agreement to maintain their land according to the specific laws and rules of the act. There are non-refundable application fees for these programs, and there may be additional tax plus interest and penalties applied when property is removed from this classification. Applications must be received by December 31 for classification in the following year.

Home Improvement Exemption: If you improve your single family residence such as adding a new room, deck, or patio, you may qualify for a three-year tax exemption on the value of those improvements. This exemption can only be claimed once in a 5-year period. Normal maintenance of your home does not qualify. To receive the exemption, you must apply through the assessor's office prior to completion of the remodeling project.

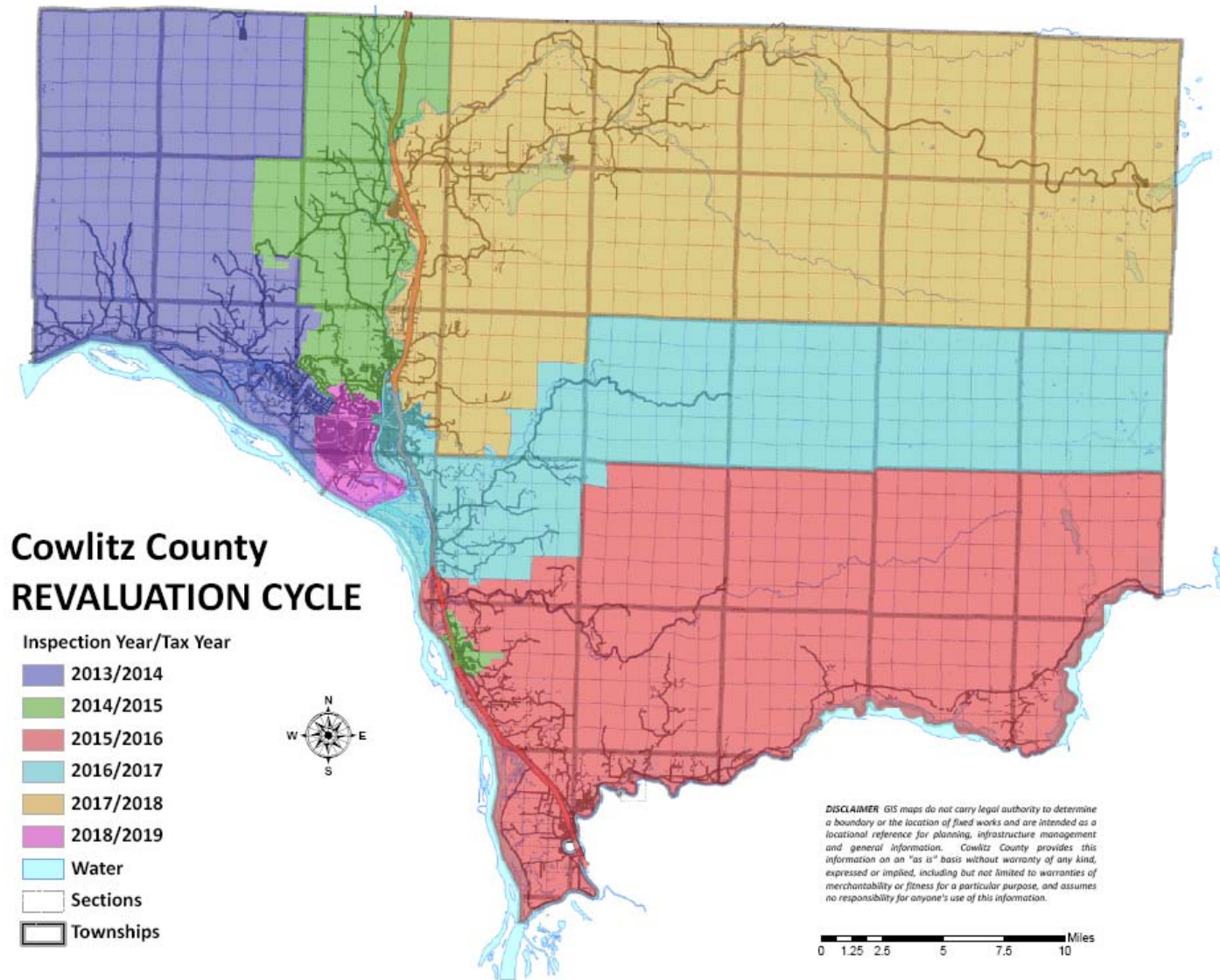
Homeowners with Limited Income: If you are a homeowner with a total household income of less than \$57,000 annually, you may qualify for the Limited Income Deferral. If you meet eligibility requirements, including residency and available equity, and have paid your first half taxes, the Department of Revenue will pay the 2nd half taxes and/or special assessments on your behalf. This will create a lien against your property, and the deferred taxes plus interest must be repaid when you cease being eligible for the deferral.

Senior Citizen & Disabled Citizen Tax Exemption Program: Eligibility for this program is determined by age, ownership & residency, and total household income. Once qualified, the taxable value of your home is 'frozen' as of January 1 of the initial year of application, and an exemption is granted from all excess levies. Depending on the income and level of exemption granted, there may also be an exemption from a portion of the regular levies. This is an exemption program and, as such, does not have to be repaid.

Senior Citizen & Disabled Citizen Tax Deferral Program: Eligibility for this program is also determined by age, ownership & residency, and total household income. Upon qualification, applicants can defer property taxes and special assessments in an amount up to 80% of the equity in their home. Unlike the tax exemption, deferred taxes are a lien on the property. This lien becomes payable, together with interest, upon sale, transfer, or inheritance of the property.

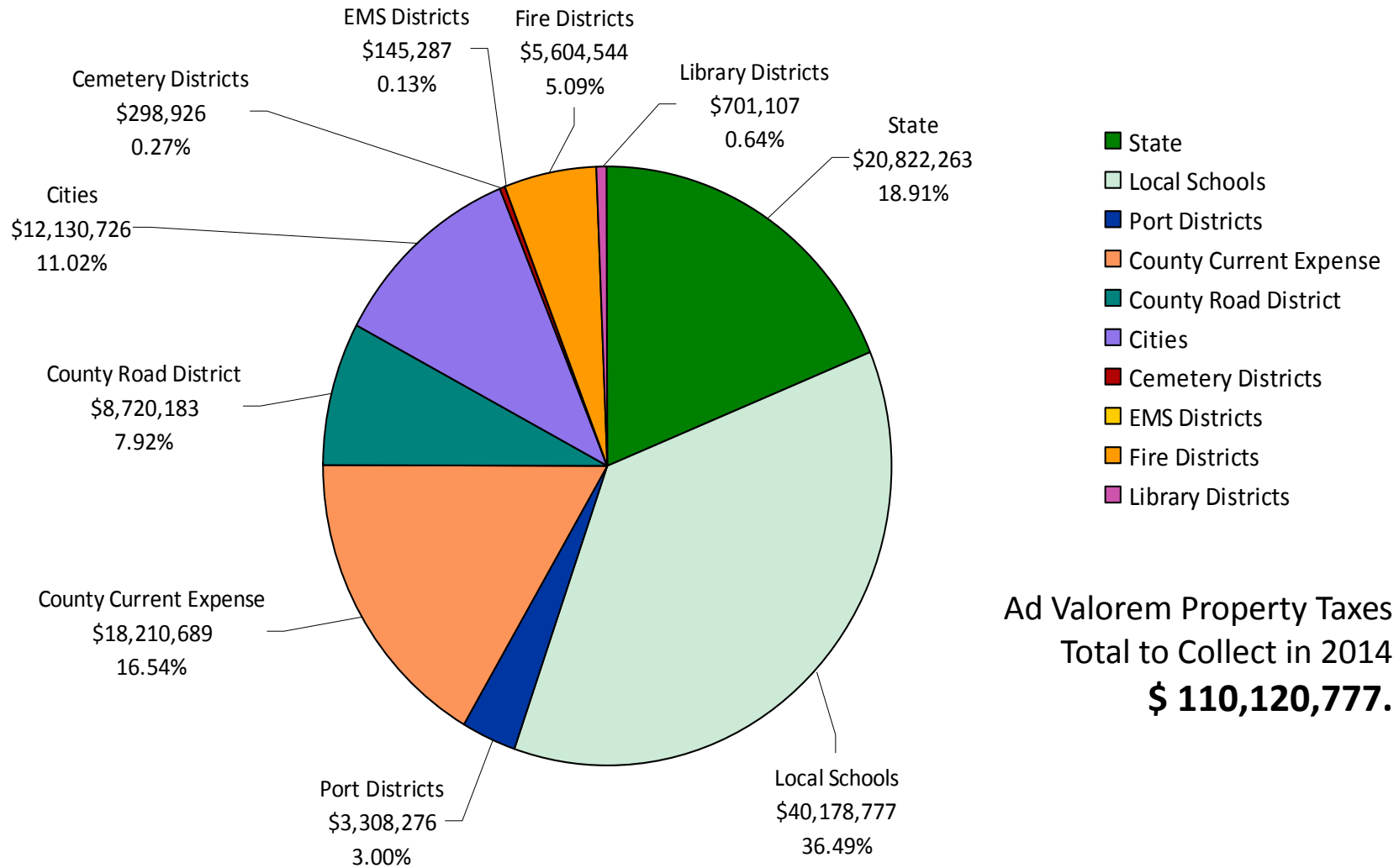
Other Exemptions: There are other types of property that may also be eligible for tax exemption, with application submitted to the Department of Revenue for consideration. In general, nonprofit ownership is required and, in addition, the organization must conduct an activity specifically identified as a qualifying use in the exemption laws. Typical organizations receiving such an exemption include churches, hospitals, cemeteries, nursing homes, museums, artistic and cultural associations, and public meeting halls. The laws that govern these exemptions can be found in [RCW 84.36.030](#) through [RCW 84.36.350](#).

Revaluation Cycle



Property Tax Distribution - 2014 Payable

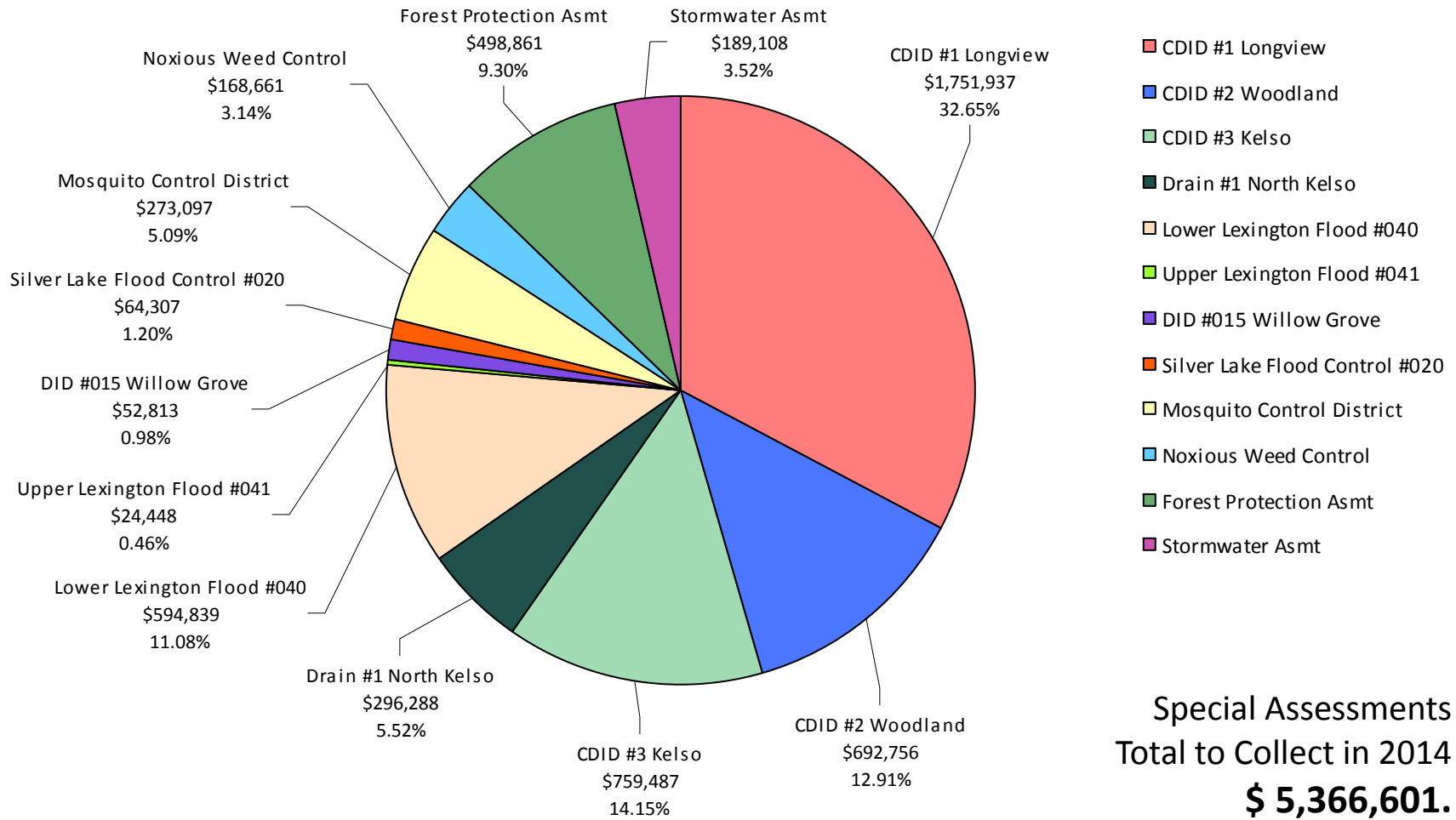
Percentage of Total Taxes Collected by District Type



Ad Valorem Property Taxes
Total to Collect in 2014
\$ 110,120,777.

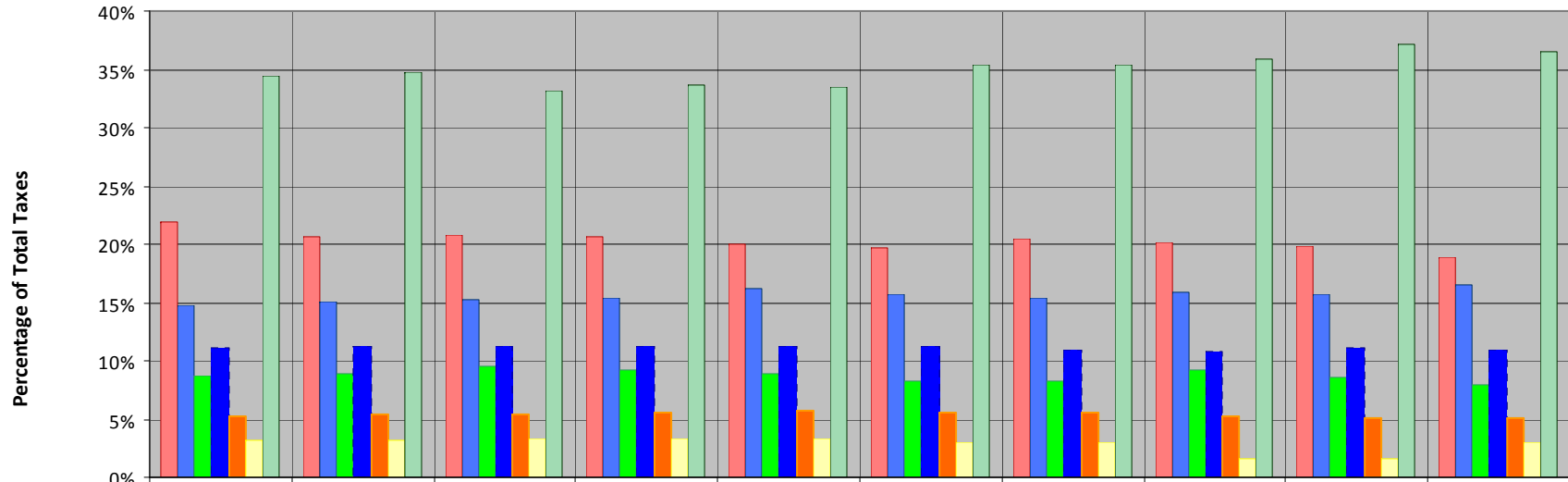
Special Assessments Distribution - 2014 Payable

Percentage of Total Assessments Collected by District



Property Tax Distribution

Percentage of Total Taxes Collected by District Type

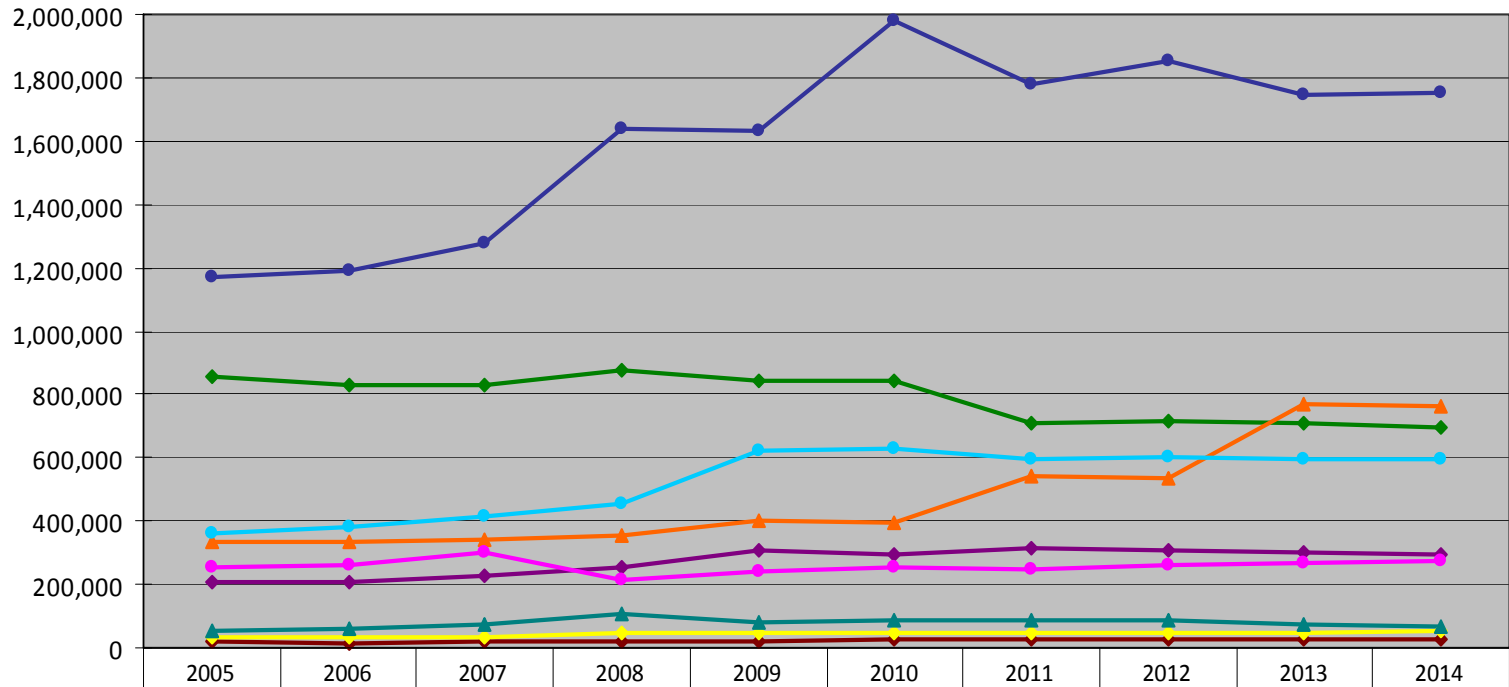


	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
State	21.83%	20.66%	20.79%	20.57%	20.04%	19.62%	20.42%	20.16%	19.80%	18.91%
County Current Exp	14.78%	15.06%	15.29%	15.47%	16.18%	15.75%	15.40%	15.84%	15.71%	16.54%
County Roads	8.67%	8.84%	9.54%	9.22%	8.88%	8.31%	8.30%	9.13%	8.61%	7.92%
Cities	11.05%	11.20%	11.25%	11.23%	11.34%	11.19%	10.97%	10.81%	11.11%	11.02%
Fire Districts	5.21%	5.36%	5.44%	5.59%	5.67%	5.62%	5.54%	5.31%	5.11%	5.09%
Port Districts	3.14%	3.17%	3.36%	3.29%	3.32%	3.07%	2.94%	1.64%	1.55%	3.00%
Local Schools	34.39%	34.77%	33.22%	33.63%	33.57%	35.40%	35.37%	35.92%	37.07%	36.49%

* Districts collecting less than 1% of the total taxes collected are not reflected.

Special Assessments Collections

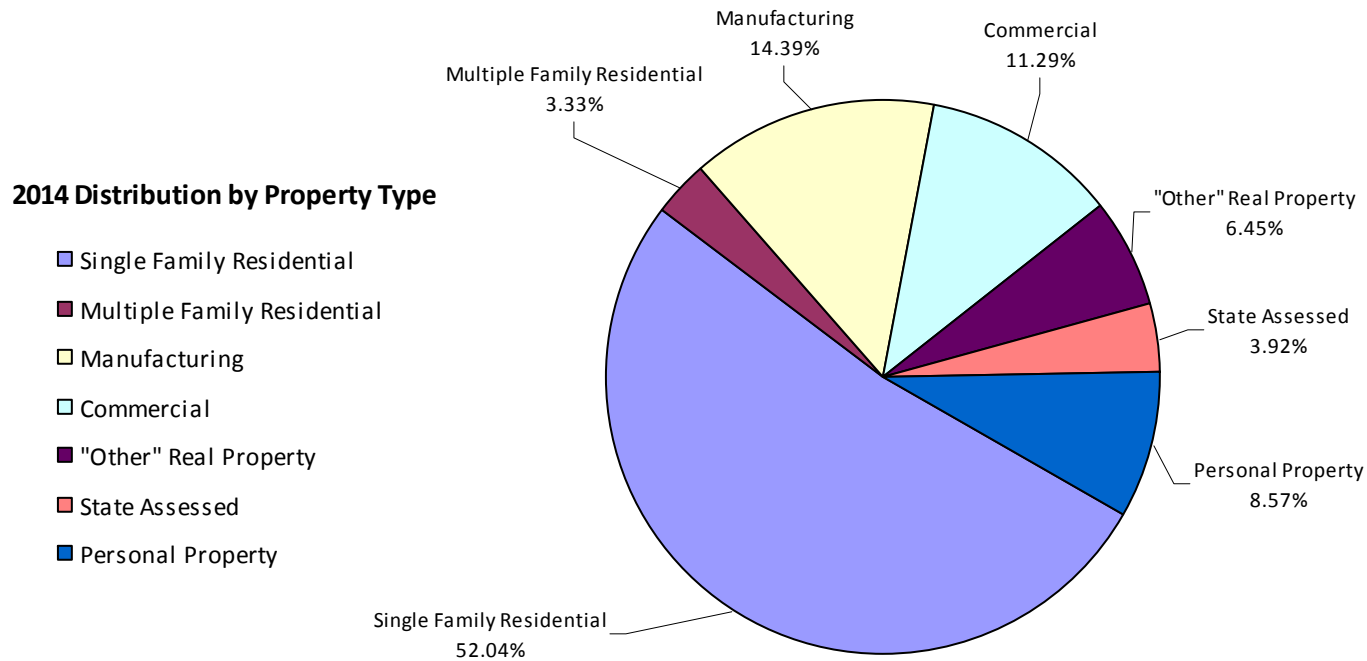
Special Assessments History by District



	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
CDID #1 - Longview	1,170,223	1,187,404	1,277,431	1,637,171	1,633,721	1,980,833	1,780,877	1,854,141	1,747,679	1,751,933
CDID #2 - Woodland	853,968	832,550	826,724	879,198	840,335	845,044	707,367	715,588	707,089	692,754
CDID #3 - Kelso	332,386	331,581	342,257	356,417	402,362	394,166	542,160	535,409	768,053	759,482
Drain #010 - North Kelso	209,891	209,820	225,347	251,619	304,626	292,122	314,047	307,800	299,594	296,284
FCZD #040 - Lower Lexington	363,362	378,631	415,293	453,131	620,654	630,782	595,853	601,243	594,835	594,835
FCZD #041 - Upper Lexington	16,893	16,549	19,250	20,254	23,190	24,530	23,852	25,096	24,009	24,448
Dike #015 - Willow Grove	31,443	31,443	33,655	45,411	45,923	46,982	47,979	47,500	46,824	52,812
Silver Lake Flood #020	52,848	61,498	74,000	103,700	82,569	85,890	89,550	87,958	74,478	64,307
Mosquito	252,000	264,200	300,000	215,600	237,600	257,400	245,365	263,000	264,780	273,095

Property Tax Distribution

Percentage of Total Assessed Value by Property Type



10-Year History by Property Type

Payable	Single Family Residential	Multiple Family Residential	Manufacturing	Commercial	"Other" Real Property	State Assessed	Personal Property	TOTAL COUNTY ASSD VALUE
2005	3,447,269,353	244,022,830	1,215,777,511	652,510,468	495,595,388	192,280,177	460,962,318	6,708,418,045
2006	3,599,052,218	249,261,460	1,207,650,990	689,259,650	507,463,850	180,344,407	465,085,053	6,898,117,628
2007	4,211,173,950	288,855,600	1,197,679,250	808,906,828	524,868,290	192,813,148	478,689,010	7,702,986,076
2008	4,725,894,569	313,400,490	1,300,016,360	871,186,538	599,077,230	190,435,216	470,193,150	8,470,203,553
2009	5,438,628,147	334,695,540	1,279,516,440	932,059,630	662,765,110	203,662,013	540,549,660	9,391,876,540
2010	5,289,729,247	327,205,480	1,291,568,180	970,679,504	666,739,174	283,325,603	533,938,530	9,363,185,718
2011	5,211,244,830	267,906,650	1,215,502,500	1,003,117,374	676,869,690	292,748,607	632,409,140	9,299,798,791
2012	4,986,167,672	323,431,698	1,172,562,650	1,016,089,294	659,561,919	309,241,873	729,798,280	9,196,853,386
2013	4,511,033,828	291,528,190	1,207,045,420	1,004,954,550	577,515,130	321,228,095	766,571,190	8,679,876,403
2014	4,640,659,390	297,130,514	1,283,103,610	1,007,066,310	575,092,160	349,537,107	764,043,890	8,916,632,981

Certification of Values - 2014 Payable

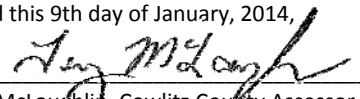
GENERAL TAXING DISTRICTS	TOTAL CERTIFIED ASSESSED VALUE for General Levies	New Construction Assessed Value (Included in Total AV)	State Assessed Value (Included in Total AV)	Annexation Assessed Value (Included in Total AV)	Senior AV Exempt from Special Levies (Included in Total AV)	Full Timber Assessed Value (NOT incl in Total AV)
County Current Expense	8,916,632,981	99,698,970	349,537,107	0	117,229,084	400,763,978
County Roads	4,836,048,087	78,065,920	200,571,296	0	58,213,431	400,475,003
City of Castle Rock	119,837,212	1,210,460	3,454,506	0	2,263,486	5,884
City of Kalama	185,013,031	2,403,740	5,462,525	0	2,248,086	233,159
City of Kelso	678,036,777	1,910,240	22,260,762	0	8,150,225	22,834
City of Longview	2,532,716,797	6,288,660	109,151,178	0	42,601,219	8,475
City of Woodland (Cowlitz ptn)	564,981,077	9,819,950	8,636,840	0	3,752,637	18,623
Port of Kalama	890,648,712	29,786,340	28,948,501	0	5,899,501	83,529,900
Port of Longview	6,907,310,717	52,728,030	218,761,928	0	100,458,609	288,428,002
Port of Woodland	1,118,673,552	17,184,600	101,826,678	0	10,870,974	28,806,076
Fire #1 - Woodland	383,652,748	6,685,210	55,733,574	0	6,024,454	2,666,191
Fire #2 - Kelso/Longview	2,213,204,568	13,576,640	62,983,442	0	39,344,046	8,334,105
Fire #3 - Toutle	236,774,607	2,558,510	1,595,296	0	4,574,501	965,704
Fire #5 - Kalama	854,470,169	28,630,550	29,109,458	0	5,834,631	4,350,529
Fire #6 - Castle Rock	603,509,612	3,701,240	40,622,899	0	11,966,193	7,525,086
Fire #7 - Cougar (Cowlitz ptn)	148,410,666	641,830	36,285,483	0	1,144,453	4,069,405
Fire #20 - Cowlitz/Lewis (Cowlitz ptn)	20,310,553	214,650	275,575	0	1,616,068	225,745
EMS #1 - North Country	164,924,858	740,300	37,003,575	0	1,144,453	45,174,527
EMS #3 - Toutle	253,403,727	4,094,390	1,595,296	0	4,574,501	13,934,743
EMS #20 - Cowlitz/Lewis (Cowlitz ptn)	20,310,553	214,650	275,575	0	1,616,068	225,745
Cemetery #1 - Castle Rock	577,964,030	3,590,290	36,515,905	0	11,542,305	40,202,632
Cemetery #2 - Woodland	1,127,654,784	17,245,460	101,825,860	0	10,921,544	57,941,508
Cemetery #3 - Silverlake	263,918,980	4,094,390	2,697,289	0	4,557,621	78,322,496
Cemetery #4 - Ostrander	172,947,745	968,240	14,457,471	0	2,819,334	44,021,307
Cemetery #5 - Kalama	711,075,033	29,345,730	25,418,842	0	5,327,031	10,991,109
Cemetery #6 - Rose Valley	537,767,888	3,261,450	22,874,993	0	6,064,175	67,203,270
Cemetery #7 - Stella	53,548,819	439,290	1,139,893	0	1,396,356	8,582,779
Partial County Rural Library	938,598,307	7,749,110	13,643,900	0	18,670,767	29,859,581
Yale Valley Library	164,982,835	740,300	36,470,832	0	1,144,453	42,301,987
Ft Vancouver Library (Cowlitz ptn)	564,981,077	9,819,950	8,636,840	0	3,752,637	18,623

These values are NOT included in the Total District AV reflected at left.

SCHOOL DISTRICTS	TOTAL DISTRICT AV	Full Timber Assessed Value	1/2 TAV or 80% of 1983 Timber Roll	Senior AV Exempt from Special Levies
Longview School District #122	4,265,024,531	42,760,723	21,380,361	111,617,210
Toutle School District #130	266,109,816	81,021,284	77,086,660	10,093,602
Castle Rock Sch Dist #401 (Cowlitz ptn)	582,402,211	53,595,257	26,797,628	30,694,525
Kalama School District #402	877,361,943	74,373,537	62,638,190	11,768,390
Woodland Sch Dist #404 (Cowlitz ptn)	1,116,733,240	57,941,508	65,353,623	21,646,270
Kelso School District #458	1,691,206,496	91,036,568	61,573,309	65,711,385

I hereby attest that these amounts are the CERTIFIED ASSESSED VALUES used to calculate the 2013 levy for taxes to be collected in the year 2014.

Signed this 9th day of January, 2014,


Terry McLaughlin, Cowlitz County Assessor

Segregated Levy Rates - 2014 Payable

- * All Tax Code Areas include County Current Expense.
 - * All Tax Code Areas include the State Levy except those areas ending in "1."
 - * All Tax Code Areas include EITHER the County Road Levy OR a City Levy.
 - * All other taxing districts are represented by the symbol in parenthesis on the following chart.
- For example:

TCA 520 R-130-Lv-#3-C3-E3 \$11.563925

*Consolidated Rate includes: County Current Expense, State, County Road,
School District #130, Port of Longview, Fire District #3, Cemetery #3, and EMS #3*

TAXING DISTRICT	2014 Payable	2013 Payable	Variance
County Current Expense	2.042328	1.940896	0.101432
<i>C.E. Includes: Veteran's Relief</i>	0.011250	0.011250	0.000000
<i>& Human Svcs Mental Health</i>	0.025000	0.025000	0.000000
State Levy	2.335586	2.447812	-0.112226
County Road District (R)	1.803163	1.986832	-0.183669
City of Castle Rock (CR)	3.476897	3.417807	0.059090
City of Kalama (KM)	2.099999	2.096276	0.003723
City of Kelso (KE)	2.055749	2.011558	0.044191
City of Longview (LV)	3.423604	3.410017	0.013587
City of Woodland (WD)	2.233267	2.241339	-0.008072
Longview School Dist (#122)	4.831662	4.930742	-0.099080
Toutle School Dist (#130)	3.707807	3.715151	-0.007344
Castle Rock School Dist (#401)	2.931364	3.003134	-0.071770
Kalama School Dist (#402)	2.361785	2.336749	0.025036
Woodland School Dist (#404)	4.700531	4.815613	-0.115082
Kelso School Dist (#458)	5.650595	5.700458	-0.049863
Fire Dist #1 - Woodland (#1)	0.969626	0.991047	-0.021421
Fire Dist #2 - Lv / Kelso (#2 & #2a)*	1.500000	1.499999	0.000001
Fire Dist #3 - Toutle (#3)	0.959231	0.940533	0.018698
Fire Dist #5 - Kalama (#5)	1.500000	1.499999	0.000001
Fire Dist #6 - Castle Rock (#6)	0.437268	0.449534	-0.012266
Fire Dist #7 - Cougar (#7)	0.836680	1.033744	-0.197064
Fire Dist #20 - Ryderwood (#20)	0.780048	0.800429	-0.020381

TAXING DISTRICT	2014 PAYABLE	2013 Payable	Variance
Port of Kalama (Km)	0.000000	0.000000	0.000000
Port of Longview (Lv)	0.449998	0.216435	0.233563
Port of Woodland (Wd)	0.178783	0.187290	-0.008507
Cemetery #1 - Castle Rock (C1)	0.072443	0.073000	-0.000557
Cemetery #2 - Woodland (C2)	0.090057	0.094311	-0.004254
Cemetery #3 - Toutle (C3)	0.024786	0.024144	0.000642
Cemetery #4 - Ostrander (C4)	0.105439	0.106232	-0.000793
Cemetery #5 - Kalama (C5)	0.110778	0.108292	0.002486
Cemetery #6 - Rose Valley (C6)	0.087407	0.089924	-0.002517
Cemetery #7 - Stella (C7)	0.092438	0.084919	0.007519
Fort Vancouver Reg Library (VL)	0.499703	0.500000	-0.000297
Rural Partial-County Library (RL)	0.358293	0.353207	0.005086
Yale Valley Library (YL)	0.500000	0.500000	0.000000
E.M.S. #1 (E1)	0.499327	0.499999	-0.000672
E.M.S. #3 (E3)	0.241025	0.236093	0.004932
E.M.S. #20 (E20)	0.091508	0.092135	-0.000627

DIKING AND OTHER ASSESSMENT DISTRICTS			
Not included in Consolidated Levy Rates			
<i>Levy Rate per \$1,000 of value unless otherwise indicated</i>			
CDID #1 (Longview)	0.470212	0.483058	-0.012846
CDID #2 (Woodland)	1.488404	1.539501	-0.051097
CDID #3 (Kelso)	2.016461	2.007893	0.008568
Drain 010 (North Kelso)	3.851520	3.910866	-0.059346
Lexington Flood 040 (Lower)	3.279838	3.400007	-0.120169
Lexington Flood 041 (Upper)	0.498540	0.566661	-0.068121
Dike 015 (Willow Grove)	4.963225	5.050086	-0.086861
Silver Lake Flood 020	0.839478	0.981798	-0.142320
Mosquito Control	0.035535	0.035220	0.000315
Stormwater Utility	36.00/parcel	36.00/parcel	0.000000
Noxious Weed	3.32 + .08/ac	3.32/parcel	.080000/ac
Noxious Weed, Forestland	0.33 + .008/ac	0.32/parcel	.008000/ac

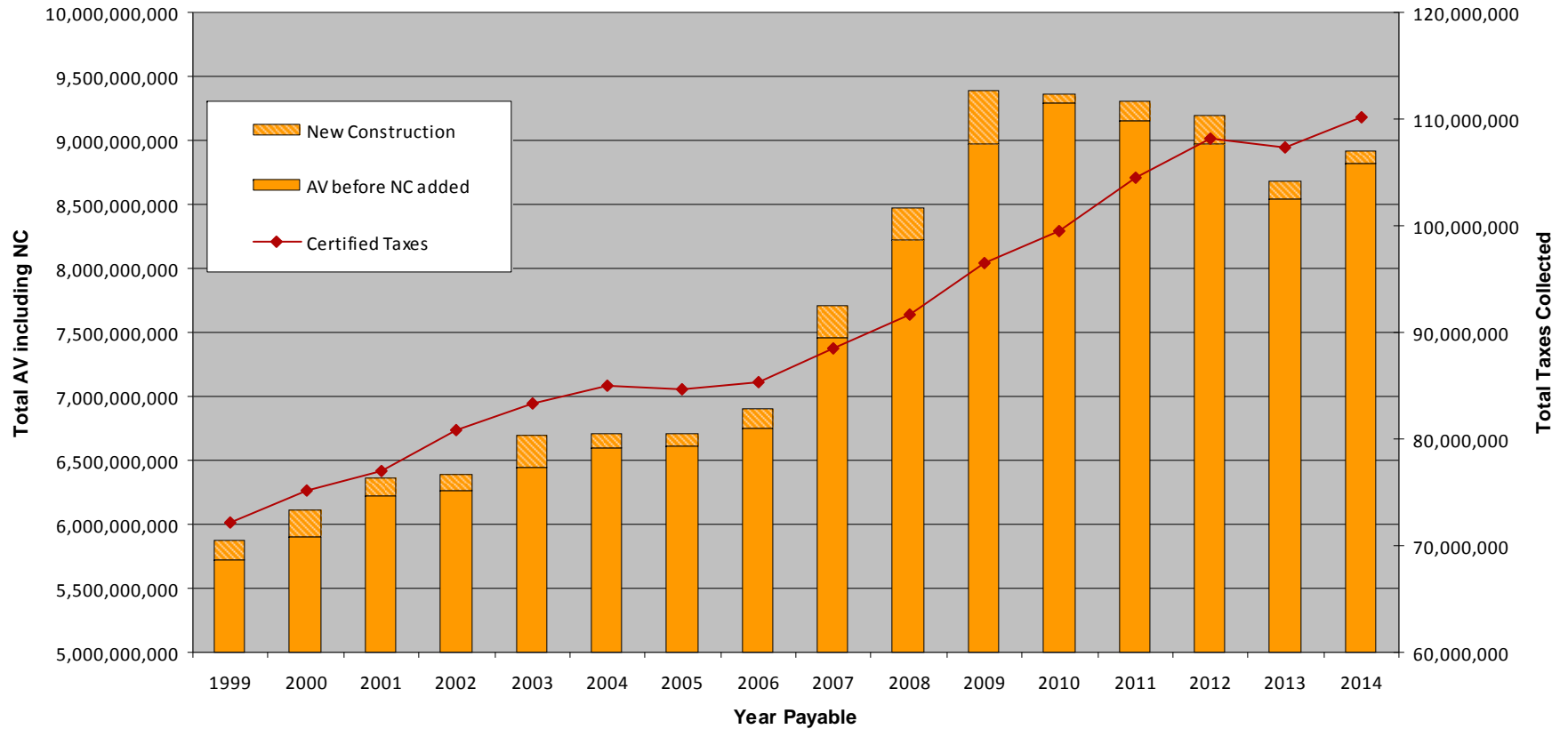
Consolidated Levy Rates - 2014 Payable

TAX CODE	TAXING DISTRICTS	2014 PAYABLE	2013 PAYABLE	Variance	TAX CODE	TAXING DISTRICTS	2014 PAYABLE	2013 PAYABLE	Variance
400	LV-122-Lv	13.083178	12.945902	0.137276	780	R-402-Km-C6	8.630269	8.802213	-0.171944
410	R-122-Lv	11.462737	11.522717	-0.059980	790	R-402-Lv-C6	9.080267	9.018648	0.061619
415	R-122-Lv-RL	11.821030	11.875924	-0.054894	795	R-402-Lv-#5-C6	10.580267	10.518647	0.061620
420	R-122-Lv-#2-RL	13.321030	13.375923	-0.054893	800	KE-458-Lv-#2	14.034256	13.817158	0.217098
421	R-122-Lv-#2-RL	10.985444	10.928111	0.057333	802	KE-458-Lv-#2-C6	14.121663	13.907082	0.214581
425	R-122-Lv-#2	12.962737	13.022716	-0.059979	805	LV-458-Lv	13.902111	13.715618	0.186493
430	R-122-Lv-#6-RL	12.258298	12.325458	-0.067160	810	R-458-Lv	12.281670	12.292433	-0.010763
440	R-122-Lv-C7-RL	11.913468	11.960843	-0.047375	815	R-458-Lv-RL	12.639963	12.645640	-0.005677
450	R-122-Lv-#2-C7-RL	13.413468	13.460842	-0.047374	820	R-458-Lv-C4	12.387109	12.398665	-0.011556
510	R-130-Lv-C3	10.363668	10.331270	0.032398	825	R-458-Km-C6	11.919079	12.165922	-0.246843
515	R-130-Lv-C3-E3	10.604693	10.567363	0.037330	830	R-458-Lv-#2	13.781670	13.792432	-0.010762
520	R-130-Lv-#3-C3-E3	11.563924	11.507896	0.056028	835	R-458-Lv-#2-RL	14.139963	14.145639	-0.005676
521	R-130-Lv-#3-C3-E3	9.228338	9.060084	0.168254	840	R-458-Lv-#2-C4	13.887109	13.898664	-0.011555
530	R-130-Lv-#6-C3	10.800936	10.780804	0.020132	845	R-458-Lv-#5-C6	13.869077	13.882356	-0.013279
540	R-130-Lv-C1	10.411325	10.380126	0.031199	850	R-458-Lv-C6	12.369077	12.382357	-0.013280
545	R-130-Lv-C1-E3	10.652350	10.616219	0.036131	855	R-458-Km-#5-C6	13.419079	13.665921	-0.246842
550	R-130-Lv-#3-C1-E3	11.611581	11.556752	0.054829	860	R-458-Lv-#2-C6	13.869077	13.882356	-0.013279
600	CR-401-Lv-#6-C1	11.745884	11.548618	0.197266	861	R-458-Lv-#2-C6	11.533491	11.434544	0.098947
620	R-401-Lv-C1	9.634882	9.668109	-0.033227	865	R-458-Km-#2-C6	13.419079	13.665921	-0.246842
625	R-401-Lv-C1-E3	9.875907	9.904202	-0.028295	880	R-458-Lv-#6	12.718938	12.741967	-0.023029
630	R-401-Lv-#2-C1	11.134882	11.168108	-0.033226	885	R-458-Lv-#6-RL	13.077231	13.095174	-0.017943
640	R-401-Lv-#3-C1-E3	10.835138	10.844735	-0.009597	890	R-458-Lv-#6-C4	12.824377	12.848199	-0.023822
650	R-401-Lv-#6-C1	10.072150	10.117643	-0.045493	900	WD-404-Wd-C2-VL	12.080255	12.227261	-0.147006
651	R-401-Lv-#6-C1	7.736564	7.669831	0.066733	910	R-404-Wd-C2	11.150448	11.472754	-0.322306
660	R-401-Lv-#6	9.999707	10.044643	-0.044936	912	R-404-Wd-C2-YL	11.650448	11.972754	-0.322306
670	R-401-Lv	9.562439	9.595109	-0.032670	915	R-404-Wd-C2-E1-YL	12.149775	12.472753	-0.322978
680	R-401-Lv-#20-E20	10.433995	10.487673	-0.053678	917	R-404-Wd-C2-E1	11.649775	11.972753	-0.322978
710	R-402-Km	8.542862	8.712289	-0.169427	920	R-404-Wd-#1-C2	12.120074	12.463801	-0.343727
715	R-402-Km-#5-C6	10.130269	10.302212	-0.171943	921	R-404-Wd-#1-C2	9.784488	10.015989	-0.231501
720	R-402-Lv	8.992860	8.928724	0.064136	930	R-404-Km-C2-E1-YL	11.970992	12.285463	-0.314471
725	R-402-Lv-E1	9.492187	9.428723	0.063464	935	R-404-Km-C2-YL	11.471665	11.785464	-0.313799
730	R-402-Lv-C4	9.098299	9.034956	0.063343	937	R-404-Km-C2	10.971665	11.285464	-0.313799
735	R-402-Km-E1	9.042189	9.212288	-0.170099	940	R-404-Wd-#7-C2-E1-YL	12.986455	13.506497	-0.520042
750	KM-402-Km-#5-C5	10.450476	10.430024	0.020452	941	R-404-Wd-#7-C2-E1-YL	10.650869	11.058685	-0.407816
760	R-402-Km-C5	8.653640	8.820581	-0.166941	950	R-404-Wd-#5-C2	12.650448	12.972753	-0.322305
765	R-402-Km-#5-C5	10.153640	10.320580	-0.166940	960	R-404-Km-#7-C2-E1-YL	12.807672	13.319207	-0.511535
770	R-402-Wd-C5	8.832423	9.007871	-0.175448	965	R-404-Km-#1-C2	11.941291	12.276511	-0.335220

Four-Year Comparison by District

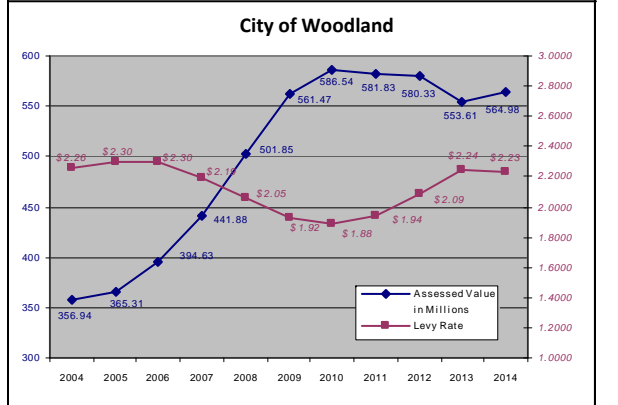
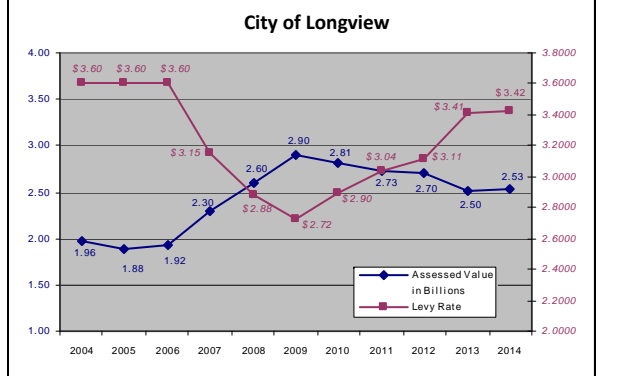
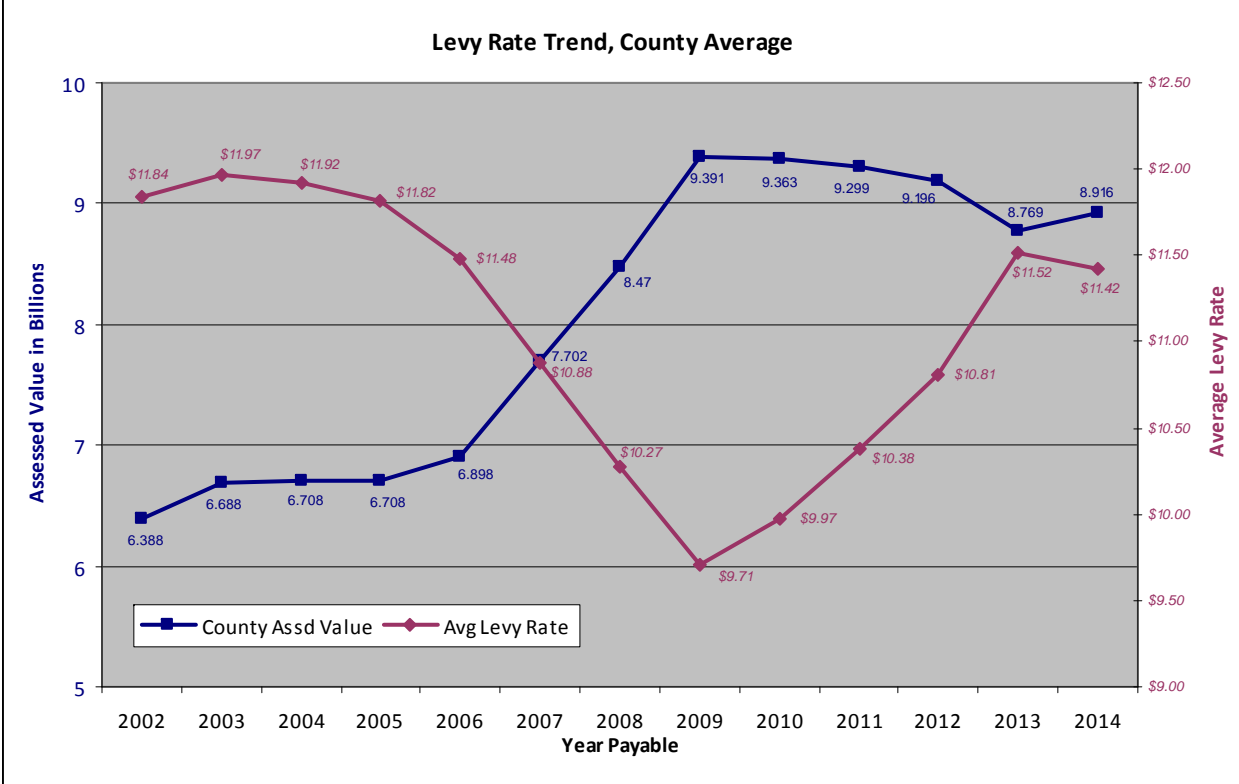
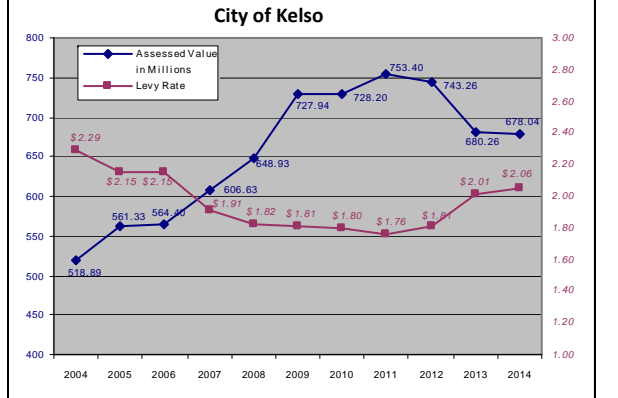
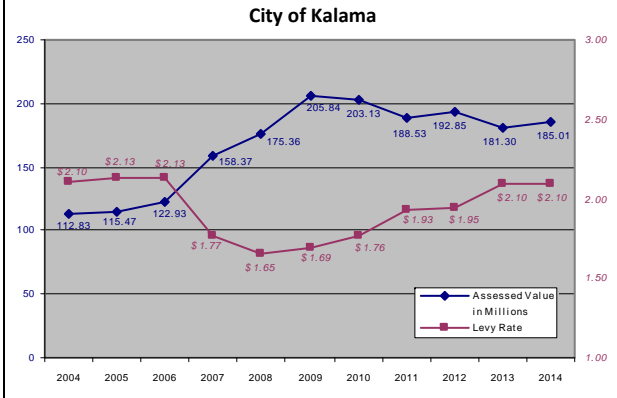
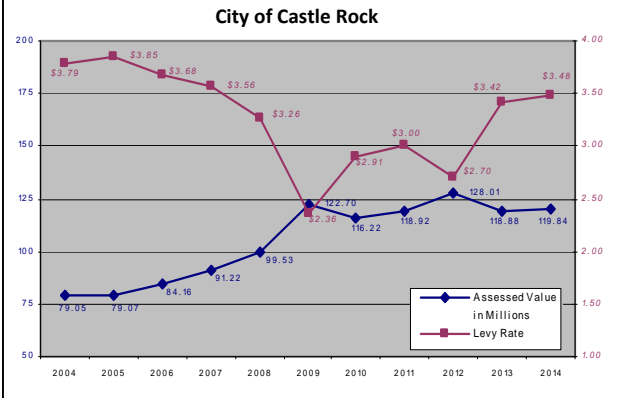
Taxing District	2011 PAYABLE			2012 PAYABLE			2013 PAYABLE			2014 PAYABLE		
	Assd Value	Levy Rate	Taxes	Assd Value	Levy rate	Taxes	Assd Value	Levy rate	Taxes	Assd Value	Levy rate	Taxes
State	9,298,451,721	2.295393	\$21,343,602	9,194,956,216	2.373297	\$21,822,362	8,678,588,723	2.447812	\$21,243,553	8,915,219,961	2.335586	\$20,822,263
County Current Expense	9,299,798,791	1.730445	\$16,092,790	9,196,853,386	1.864780	\$17,150,108	8,679,876,403	1.940896	\$16,846,737	8,916,632,981	2.042328	\$18,210,689
County Road Dept	4,928,621,310	1.759171	\$8,670,288	4,848,724,012	2.038526	\$9,884,250	4,649,251,343	1.986832	\$9,237,281	4,836,048,087	1.803163	\$8,720,183
Castle Rock	118,915,777	2.522793	\$300,000	128,005,353	2.698378	\$345,407	118,877,750	2.936149	\$349,043	119,837,212	2.971717	\$356,122
Castle Rock - Voted Levies	116,383,765	0.481155	\$55,999	0	0.000000	\$0	116,428,949	0.481658	\$56,076	117,641,126	0.505180	\$59,430
Kalama	188,528,195	1.932660	\$364,361	192,850,089	1.945707	\$375,230	181,297,769	2.096276	\$380,050	185,013,031	2.099999	\$388,527
Kelso	753,399,152	1.764340	\$1,329,252	743,257,054	1.813072	\$1,347,579	680,263,551	2.011558	\$1,368,390	678,036,777	2.055749	\$1,393,874
Longview	2,728,499,411	3.036286	\$8,284,505	2,703,686,847	3.114063	\$8,419,451	2,502,611,760	3.410017	\$8,533,948	2,532,716,797	3.423604	\$8,671,020
Woodland	581,834,946	1.937361	\$1,127,224	580,330,031	2.086001	\$1,210,569	553,610,662	2.241339	\$1,227,300	564,981,077	2.233267	\$1,261,754
Fire #1 - Woodland	387,657,550	0.871107	\$337,691	376,610,586	0.916243	\$345,067	353,010,843	0.991047	\$349,850	383,652,748	0.969626	\$372,000
Fire #2 - Lv/Kelso	2,421,162,787	1.499999	\$3,631,785	2,341,976,893	1.499999	\$3,513,101	2,159,087,642	1.499999	\$3,238,759	2,213,204,568	1.500000	\$3,319,807
Fire #3 - Toutle	263,210,525	0.815321	\$214,601	253,277,103	0.862450	\$218,439	236,557,598	0.940533	\$222,490	236,774,607	0.959231	\$227,122
Fire #20 - Ryderwood (fka Fire #4)	25,255,227	0.673708	\$17,015	24,109,846	0.695411	\$16,766	20,753,860	0.800429	\$16,612	20,310,553	0.780048	\$15,843
Fire #5 - Kalama	824,452,796	1.432914	\$1,181,370	855,733,314	1.458306	\$1,247,921	825,794,354	1.499999	\$1,238,691	854,470,169	1.500000	\$1,281,705
Fire #6 - Castle Rock	653,791,640	0.385925	\$252,315	645,152,383	0.402768	\$259,847	587,043,091	0.449534	\$263,896	603,509,612	0.437268	\$263,895
Fire #7 - Cougar	155,273,738	0.994802	\$154,467	148,840,019	1.000000	\$148,840	145,459,050	1.033744	\$150,367	148,410,666	0.836680	\$124,172
Port of Kalama	871,127,106	0.000000	\$0	898,959,008	0.000000	\$0	861,837,173	0.000000	\$0	890,648,712	0.000000	\$0
Port of Longview	7,275,676,529	0.393297	\$2,861,502	7,168,974,967	0.219240	\$1,571,726	6,750,181,153	0.216435	\$1,460,975	6,907,310,717	0.449998	\$3,108,276
Port of Woodland	1,152,995,156	0.187338	\$216,000	1,128,919,411	0.177160	\$199,999	1,067,858,077	0.187290	\$199,999	1,118,673,552	0.178783	\$200,000
Cemetery #1 - Castle Rock	631,923,055	0.060690	\$38,351	620,555,416	0.064906	\$40,278	562,729,309	0.073000	\$41,079	577,964,030	0.072443	\$41,869
Cemetery #2 - Woodland	1,162,688,822	0.081572	\$94,843	1,138,266,884	0.087913	\$100,068	1,076,749,897	0.094311	\$101,549	1,127,654,784	0.090057	\$101,553
Cemetery #3 - Toutle	298,321,053	0.020431	\$6,095	281,727,763	0.022103	\$6,230	262,898,051	0.024144	\$6,347	263,918,980	0.024786	\$6,541
Cemetery #4 - Ostrander	180,179,305	0.092764	\$16,714	175,542,856	0.097329	\$17,085	165,715,917	0.106232	\$17,604	172,947,745	0.105439	\$18,235
Cemetery #5 - Kalama	672,217,003	0.100400	\$67,491	702,277,195	0.101791	\$71,485	676,282,006	0.108292	\$73,236	711,075,033	0.110778	\$78,771
Cemetery #6 - Rose Valley	570,261,851	0.082427	\$47,005	559,889,115	0.083954	\$47,005	522,717,913	0.089924	\$47,005	537,767,888	0.087407	\$47,005
Cemetery #7 - Stella	62,965,339	0.073616	\$4,635	59,459,488	0.079708	\$4,739	56,656,328	0.084919	\$4,811	53,548,819	0.092438	\$4,950
Ft Vancouver Reg Library	581,834,946	0.500000	\$290,918	580,330,031	0.500000	\$290,165	547,574,230	0.500000	\$273,787	564,981,077	0.499703	\$282,323
Rural Partial-County Library	1,048,081,156	0.300488	\$314,936	997,979,881	0.322980	\$322,328	915,969,167	0.353207	\$323,527	938,598,307	0.358293	\$336,293
Yale Valley Library	174,800,192	0.454203	\$79,395	166,434,596	0.491544	\$81,810	162,601,757	0.500000	\$81,301	164,982,835	0.500000	\$82,491
EMS #1	174,260,625	0.494163	\$86,113	166,044,842	0.499999	\$83,022	162,162,522	0.499999	\$81,081	164,924,858	0.499327	\$82,351
EMS #1 Voted Levy	0	0.000000	\$0	164,680,848	0.986086	\$162,389	0	0.000000	\$0	0	0.000000	\$0
EMS #3	285,452,145	0.200098	\$57,118	270,848,963	0.215196	\$58,286	252,082,048	0.236093	\$59,515	253,403,727	0.241025	\$61,077
EMS #20 (fka EMS #4)	25,255,227	0.355762	\$8,985	24,109,846	0.080049	\$1,930	20,753,860	0.092135	\$1,912	20,310,553	0.091508	\$1,859
Longview Sch Dist #122 M & O	4,378,476,619	3.074169	\$13,460,177	4,342,957,421	3.532509	\$15,341,536	4,163,295,278	3.582477	\$14,914,909	4,265,024,531	3.496869	\$14,914,232
Longview Sch Dist #122 Bonds	4,378,476,619	1.266708	\$5,546,251	4,342,957,421	1.307560	\$5,678,677	4,163,295,278	1.348265	\$5,613,225	4,265,024,531	1.334793	\$5,692,925
Toutle Sch Dist #130 M & O	301,546,692	2.786336	\$840,210	284,117,623	2.920784	\$829,846	265,576,517	3.078825	\$817,664	266,109,816	3.074040	\$818,032
Toutle Sch Dist #130 Bonds	301,546,692	0.649380	\$195,818	284,117,623	0.638077	\$181,289	265,576,517	0.636326	\$168,993	266,109,816	0.633767	\$168,652
Castle Rock Sch Dist #401 M & O	639,261,266	2.532066	\$1,618,652	627,091,609	2.540605	\$1,593,192	566,958,602	3.003134	\$1,702,653	582,402,211	2.931364	\$1,707,233
Castle Rock Sch Dist #401 Bonds	639,261,266	0.000000	\$0	627,091,609	0.000000	\$0	566,958,602	0.000000	\$0	582,402,211	0.000000	\$0
Kalama Sch Dist #402 M & O	856,625,359	1.821287	\$1,560,160	884,216,660	1.854504	\$1,639,783	847,844,486	2.025241	\$1,717,089	877,361,943	2.060581	\$1,807,875
Kalama Sch Dist #402 Bonds	856,625,359	0.371607	\$318,328	884,216,660	0.277767	\$245,606	847,844,486	0.311508	\$264,110	877,361,943	0.301204	\$264,265
Woodland Sch Dist #404 M & O	1,152,595,255	2.174045	\$2,505,794	1,126,883,987	2.338440	\$2,635,151	1,066,376,166	2.577628	\$2,748,721	1,116,733,240	2.571273	\$2,871,426
Woodland Sch Dist #404 Bonds	1,152,595,255	1.234568	\$1,422,957	1,126,883,987	1.192821	\$1,344,171	1,066,376,166	2.237985	\$2,386,534	1,116,733,240	2.129258	\$2,377,813
Kelso Sch Dist #458 M & O	1,854,962,790	3.838730	\$7,120,701	1,807,478,302	3.897163	\$7,044,038	1,655,081,756	4.243135	\$7,022,735	1,691,206,496	4.197370	\$7,098,619
Kelso Sch Dist #458 Bonds	1,854,962,790	1.282552	\$2,379,086	1,807,478,302	1.299513	\$2,348,842	1,655,081,756	1.457323	\$2,411,989	1,691,206,496	1.453225	\$2,457,704

Assessed Value, Taxes and New Construction



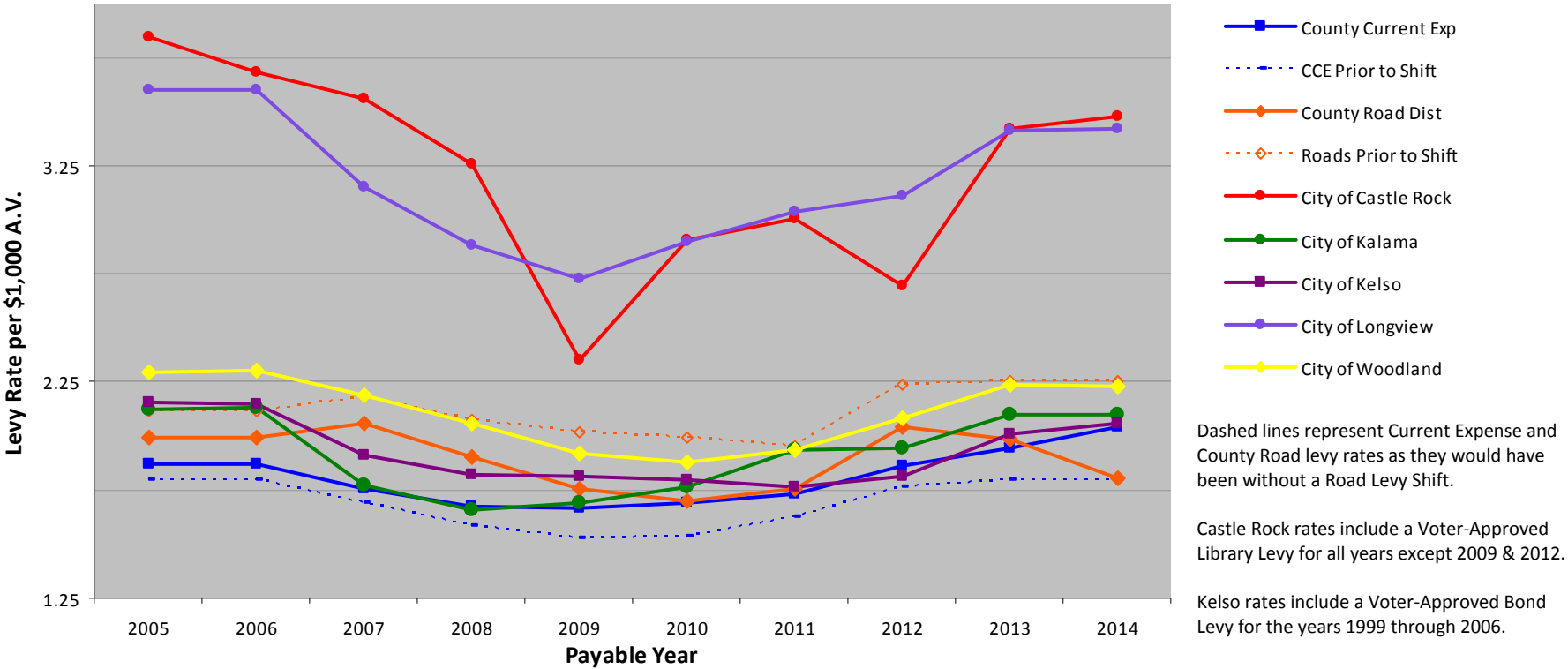
	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
AV before New Const	5,722,444,455	5,905,649,022	6,218,322,835	6,259,615,966	6,441,208,836	6,601,407,262	6,615,124,190	6,743,222,178	7,456,142,256	8,225,571,818	8,969,126,980	9,288,697,238	9,148,659,541	8,969,512,516	8,540,739,833	8,816,934,011
New Const	153,144,391	209,303,120	136,548,091	128,472,899	247,177,576	106,763,934	93,293,855	154,895,450	246,843,820	244,631,735	422,749,560	74,488,480	151,139,250	227,340,870	139,136,570	99,698,970
TOTAL AV	5,875,588,846	6,114,952,142	6,354,870,926	6,388,088,865	6,688,386,412	6,708,171,196	6,708,418,045	6,898,117,628	7,702,986,076	8,470,203,553	9,391,876,540	9,363,185,718	9,299,798,791	9,196,853,386	8,679,876,403	8,916,632,981
Certified Taxes	72,240,856	75,159,497	76,980,146	80,809,070	83,327,252	85,052,970	84,592,578	85,399,655	88,488,698	91,729,668	96,510,756	99,555,533	104,515,500	108,245,614	107,265,396	110,120,777

Levy Rate Trends and Assessed Value



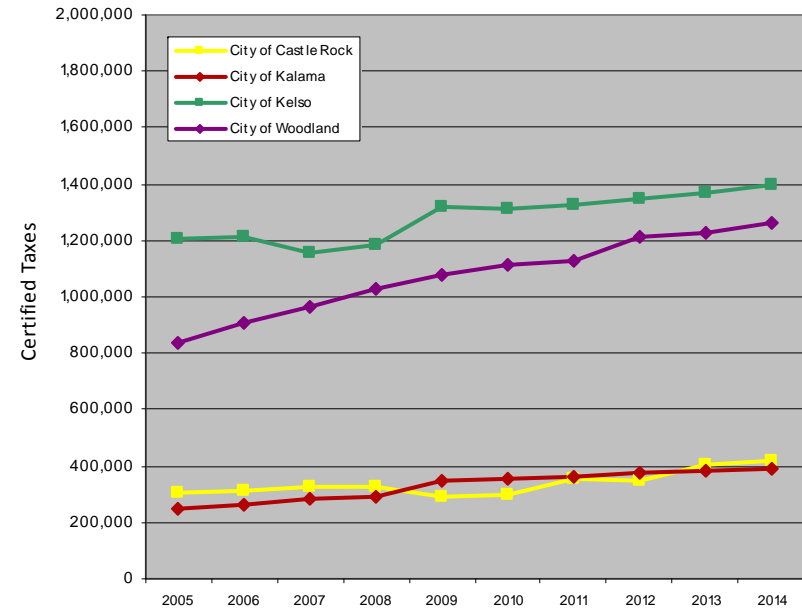
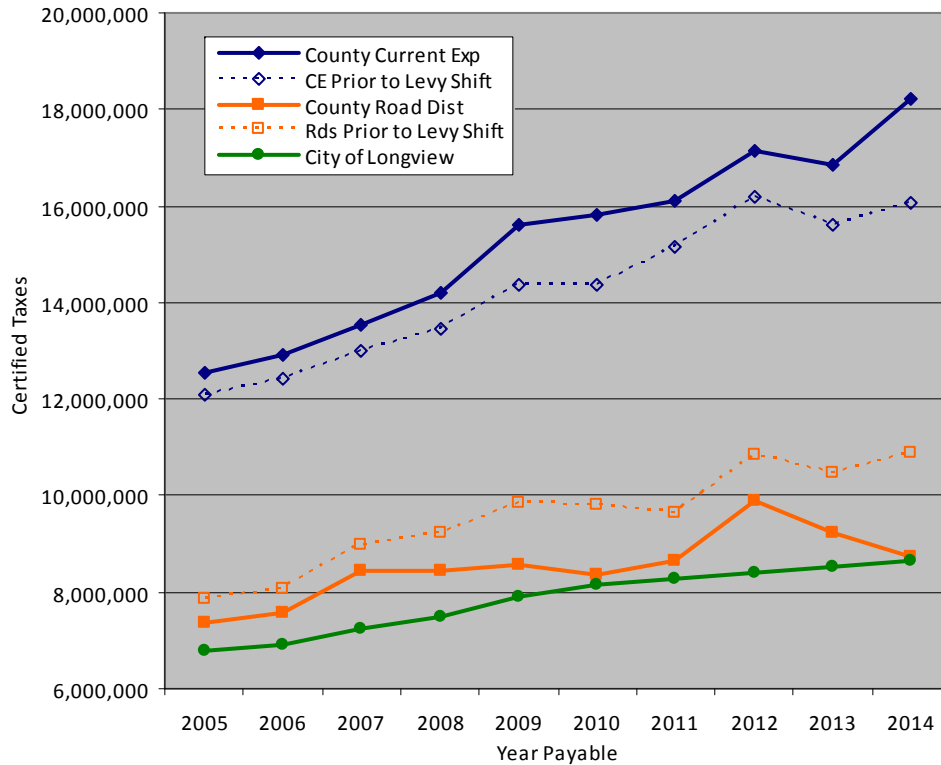
10-Year Levy Rate Comparison

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
County Current Exp	1.871484	1.871441	1.756427	1.675623	1.662884	1.690435	1.730445	1.864780	1.940896	2.042328
<i>C.E. Prior to Levy Shift</i>	1.799786	1.799806	1.688648	1.586427	1.528047	1.534367	1.627377	1.760557	1.799934	1.799980
County Road Dist	1.988547	1.988516	2.054442	1.901268	1.759620	1.696330	1.759171	2.038526	1.986832	1.803163
<i>Roads Prior to Levy Shift</i>	2.118451	2.118127	2.181515	2.071108	2.019580	1.993354	1.953655	2.236213	2.250000	2.250000
City of Castle Rock	3.846153	3.678523	3.563131	3.257303	2.355276	2.908220	3.003948	2.698378	3.417807	3.476897
City of Kalama	2.126154	2.134166	1.770209	1.654047	1.692989	1.762557	1.932660	1.945707	2.096276	2.099999
City of Kelso	2.152961	2.149623	1.909497	1.821901	1.810218	1.798472	1.764340	1.813072	2.011558	2.055749
City of Longview	3.600000	3.600000	3.147328	2.878181	2.723984	2.895612	3.036286	3.114063	3.410017	3.423604
City of Woodland	2.296820	2.300862	2.185594	2.054821	1.920870	1.882207	1.937361	2.086001	2.241339	2.233267



County & City Certified Taxes, 10-Year History

For the years 2005 through 2014 payable, Cowlitz County used a Road Levy Shift as described in RCW 84.52.043, meaning funds were shifted from the County Road Department to the County Current Expense fund. Both figures, before and after this shift, are reflected on the graph below:



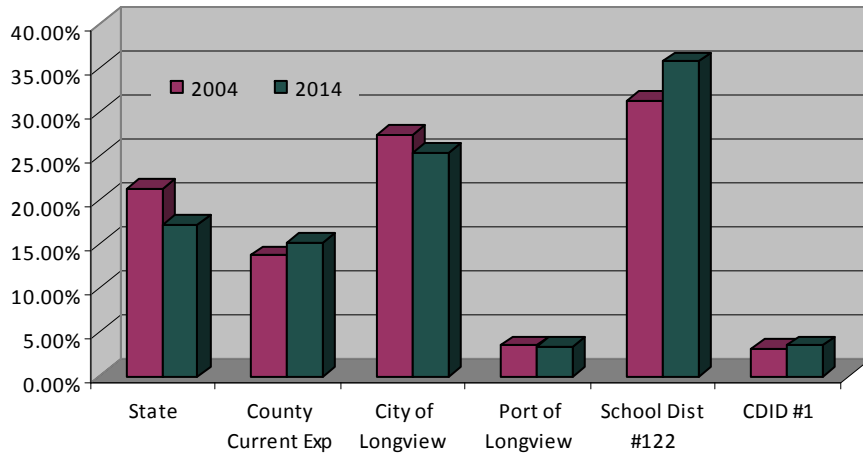
* City of Castle Rock includes a voter-approved Library Levy except 2009 and 2012.

** City of Kelso includes a voter-approved bond for the years 2005 and 2006.

COUNTY & CITIES	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
County Current Exp	12,554,696.93	12,909,420.12	13,529,732.35	14,192,868.01	15,617,600.45	15,827,848.36	16,092,807.39	17,150,115.20	16,846,737.19	18,210,689.30
C.E. Prior to Levy Shift	12,073,719.83	12,415,275.99	13,007,637.46	13,437,367.89	14,351,235.70	14,366,564.49	15,134,277.39	16,191,585.20	15,623,209.53	16,049,764.30
County Road Dist	7,362,653.00	7,581,219.05	8,440,918.35	8,457,390.57	8,571,836.52	8,345,536.62	8,670,296.53	9,884,254.49	9,237,281.28	8,720,183.20
Roads Prior to Levy Shift	7,843,628.32	8,075,363.29	8,963,013.86	9,212,888.54	9,838,211.63	9,806,820.49	9,628,826.53	10,842,784.49	10,460,815.52	10,881,108.20
City of Castle Rock*	303,752.08	308,911.56	324,222.93	323,325.23	288,983.61	295,072.70	356,000.00	345,406.84	405,118.95	415,552.19
City of Kalama	245,499.90	262,362.05	280,342.88	290,053.85	348,489.47	358,022.30	364,360.92	375,229.88	380,050.27	388,527.17
City of Kelso**	1,207,839.38	1,212,429.02	1,158,346.82	1,182,284.91	1,317,720.48	1,309,655.00	1,329,253.00	1,347,579.00	1,368,389.51	1,393,873.53
City of Longview	6,784,950.70	6,910,183.09	7,227,142.01	7,472,452.53	7,906,394.31	8,134,754.73	8,284,506.00	8,419,453.33	8,533,948.08	8,671,019.54
City of Woodland	839,060.04	907,997.32	965,764.06	1,031,216.51	1,078,516.66	1,116,742.25	1,127,224.33	1,210,569.25	1,227,299.66	1,261,753.81

City of Longview & City of Kelso

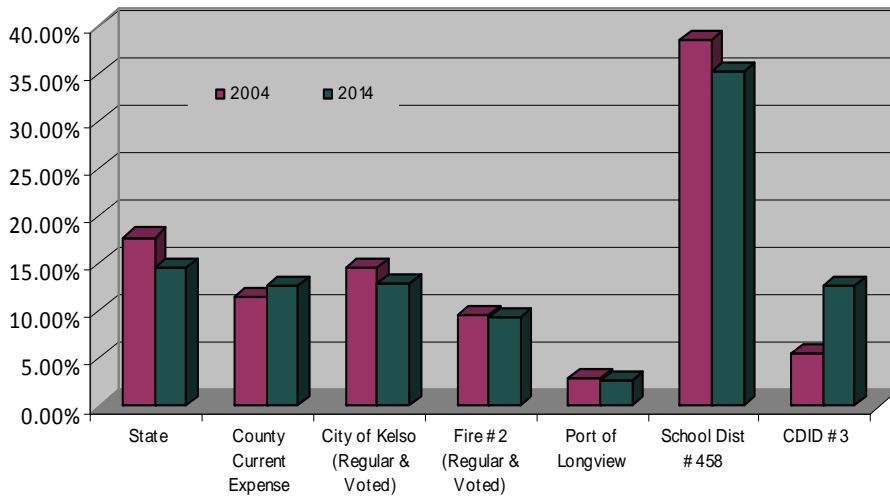
Percentage of Total Effective Levy Rate
Tax Code Area 400 - City of Longview, inside CDID #1



TCA 400 LEVY RATES - Percentage of Total by District

	<u>2004</u>	<i>% of Total</i>	<u>2014</u>	<i>% of Total</i>
State	2.800200	21.26%	2.335586	17.23%
County Current Exp	1.800000	13.67%	2.042328	15.07%
City of Longview	3.600000	27.34%	3.423604	25.26%
Port of Longview	0.450000	3.42%	0.449998	3.32%
School Dist #122	4.117200	31.26%	4.831662	35.65%
CDID #1	0.402000	3.05%	0.470212	3.47%
	13.169400	100.00%	13.553390	100.00%
<i>Per \$100,000 Assessed Value</i>				
	<u>2004</u>		<u>2014</u>	
State	280.02		233.56	
County Current Expense	180.00		204.23	
City of Longview	360.00		342.36	
Port of Longview	45.00		45.00	
School District #122	411.72		483.17	
<u>CDID #1</u>	<u>40.20</u>		<u>47.02</u>	
Taxes & Assessments on \$100,000 AV	1,316.94		1,355.34	

Percentage of Total Effective Levy Rate
Tax Code Area 800 - City of Kelso, inside CDID #3

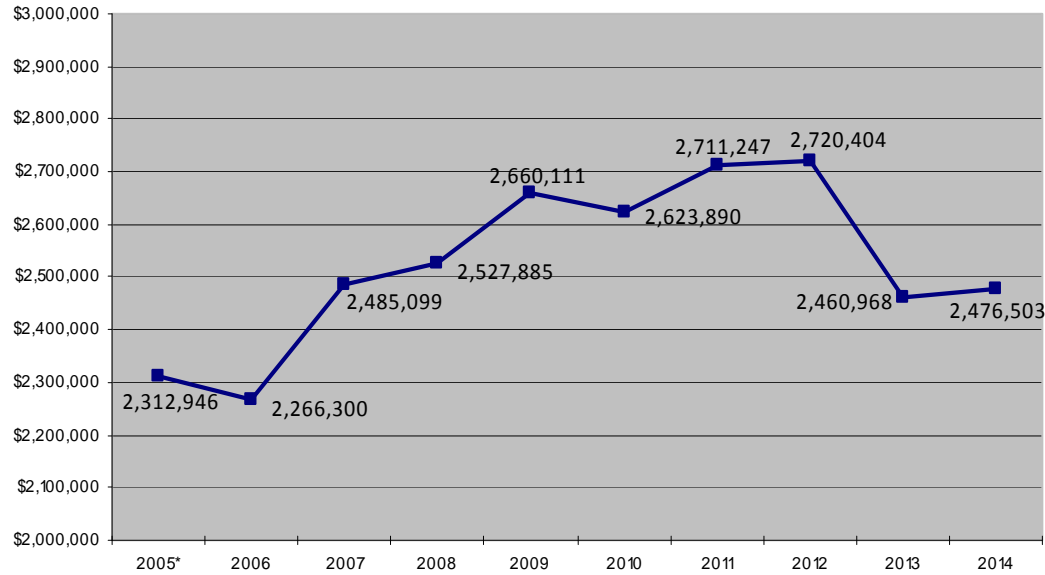


TCA 800 LEVY RATES - Percentage of Total by District

	<u>2004</u>	<i>% of Total</i>	<u>2014</u>	<i>% of Total</i>
State	2.800200	17.75%	2.335586	14.52%
County Current Exp	1.800000	11.41%	2.042328	12.70%
City of Kelso	2.291100	14.53%	2.055749	12.78%
Fire #2	1.500000	9.51%	1.500000	9.33%
Port of Longview	0.450000	2.85%	0.449998	2.80%
School Dist #458	6.067200	38.47%	5.650595	35.14%
CDID #3	0.862900	5.47%	2.046461	12.73%
	15.771400	100.00%	16.080717	100.00%
<i>Per \$100,000 Assessed Value</i>				
	<u>2004</u>		<u>2014</u>	
State	280.02		233.56	
County Current Expense	180.00		204.23	
City of Kelso	229.11		205.57	
Fire #2	150.00		150.00	
Port of Longview	45.00		45.00	
School Dist #458	606.72		565.06	
<u>CDID #3</u>	<u>86.29</u>		<u>204.65</u>	
Taxes & Assessments on \$100,000 AV	1,577.14		1,608.07	

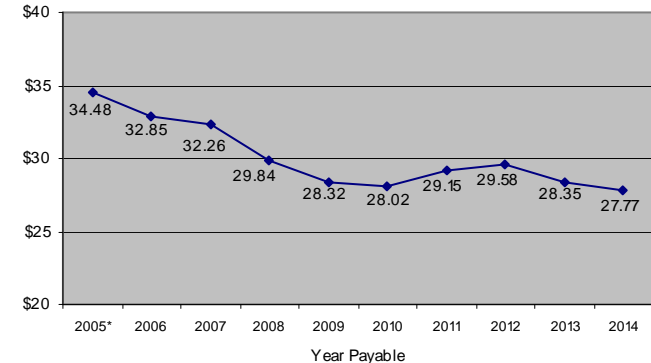
Senior Citizen & Disabled Persons Exemptions

**Tax Dollars Shifted to All County Taxpayers
due to Senior & Disabled Citizen Exemptions**
RCW 84.36.379 to 389 & WAC 458-16A-100 thru 150



This program provides some senior and disabled citizens the opportunity to receive an exemption on property taxes, based on ownership and income requirements. Once an exemption is granted, the property owner is taxed on a frozen value instead of market value, is completely exempt from special levies, and may also receive an exemption on regular levies. Taxing districts still collect their full levy, however that obligation is shifted to the other taxpayers in the district. These charts demonstrate the amount of taxes that have been shifted over the past several years as well as the impact on the average taxpayer.

**Average Dollar Increase to Each Taxpayer
(per \$100,000 Assessed Value)**

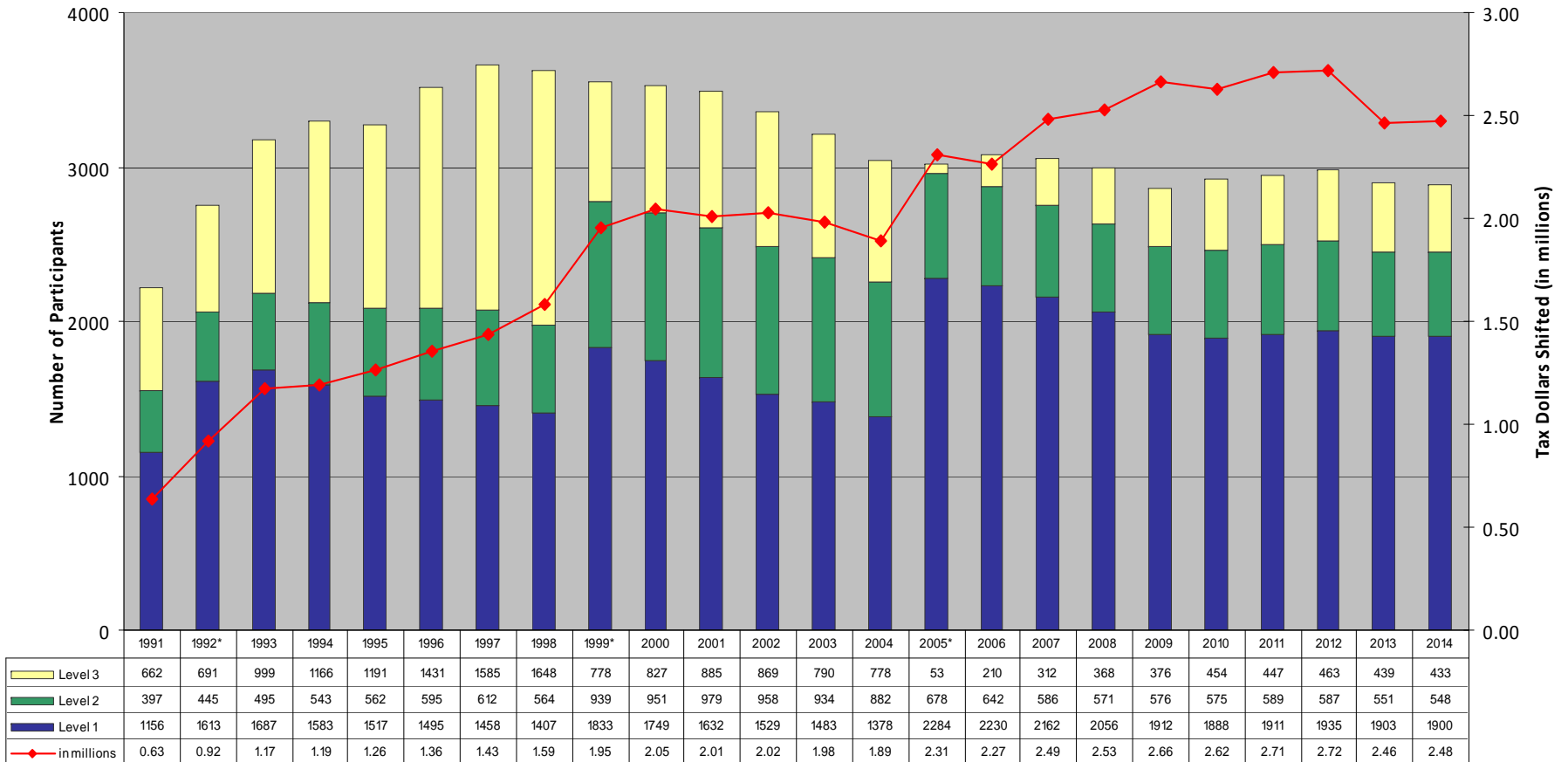


Year Payable	2005*	2006	2007	2008	2009	2010	2011	2012	2013	2014
County Taxable AV	6,708,418,045	6,898,117,628	7,702,986,076	8,470,203,553	9,391,876,540	9,363,185,718	9,299,798,791	9,196,853,386	8,679,876,403	8,916,632,981
Avg Regular Levy Rate	7.681188	7.464439	7.150818	6.728393	6.365208	6.426870	6.731723	7.004004	7.250293	7.214338
Avg Special Levy Rate	4.138840	4.017655	3.728140	3.542548	3.345114	3.539479	3.648500	3.810429	4.272830	4.209983
Average Levy Rate	11.820028	11.482094	10.878958	10.270941	9.710322	9.966349	10.380223	10.814433	11.523123	11.424321
Seniors, Market Value	232,569,094	244,659,090	284,421,630	306,396,240	335,541,010	333,331,645	336,613,820	331,596,200	285,709,575	290,803,600
Seniors, Frozen Value	196,371,871	209,822,653	219,875,989	222,200,503	218,847,008	235,787,588	249,309,569	261,109,148	246,697,078	251,062,952
Reduction to Assessed Value	36,197,223	34,836,437	64,545,641	84,195,737	116,694,002	97,544,057	87,304,251	70,487,052	39,012,497	39,740,648
<i>Dollars shifted</i>	<i>\$427,852</i>	<i>\$399,995</i>	<i>\$702,189</i>	<i>\$864,769</i>	<i>\$1,133,136</i>	<i>\$972,158</i>	<i>\$906,238</i>	<i>\$762,278</i>	<i>\$449,546</i>	<i>\$454,010</i>
Exempt from Regular Levies	139,606,256	137,091,355	134,695,262	130,188,587	124,882,981	127,148,421	133,012,465	137,519,774	132,039,860	133,833,868
<i>Dollars shifted</i>	<i>\$1,072,342</i>	<i>\$1,023,310</i>	<i>\$963,181</i>	<i>\$875,960</i>	<i>\$794,906</i>	<i>\$817,166</i>	<i>\$895,403</i>	<i>\$963,189</i>	<i>\$57,328</i>	<i>\$965,523</i>
Exempt from Special Levies	196,371,871	209,822,653	219,875,989	222,200,503	218,847,008	235,787,588	249,309,569	261,109,148	246,697,078	251,062,952
<i>Dollars shifted</i>	<i>\$812,752</i>	<i>\$842,995</i>	<i>\$819,728</i>	<i>\$787,156</i>	<i>\$732,068</i>	<i>\$834,565</i>	<i>\$909,606</i>	<i>\$994,938</i>	<i>\$1,054,095</i>	<i>\$1,056,971</i>
TAX DOLLARS SHIFTED:	\$2,312,946	\$2,266,300	\$2,485,099	\$2,527,885	\$2,660,111	\$2,623,890	\$2,711,247	\$2,720,404	\$2,460,968	\$2,476,503
Approximate levy rate adjustment	0.344783	0.328539	0.322615	0.298444	0.283235	0.280235	0.291538	0.295797	0.283526	0.277740
Average Increase per \$100K AV	\$34.48	\$32.85	\$32.26	\$29.84	\$28.32	\$28.02	\$29.15	\$29.58	\$28.35	\$ 27.77

* WA State Legislature passed new income levels for the Senior Exemption program in 2005, increasing the maximum allowable income to qualify.

Senior Citizen & Disabled Persons Exemptions

Total Taxes Shifted and Total Number of Participants
(by category of assistance)



WA State Legislature passed new income levels for the Senior Exemption program in 1992, in 1999 and in 2005, increasing the maximum allowable income to qualify.

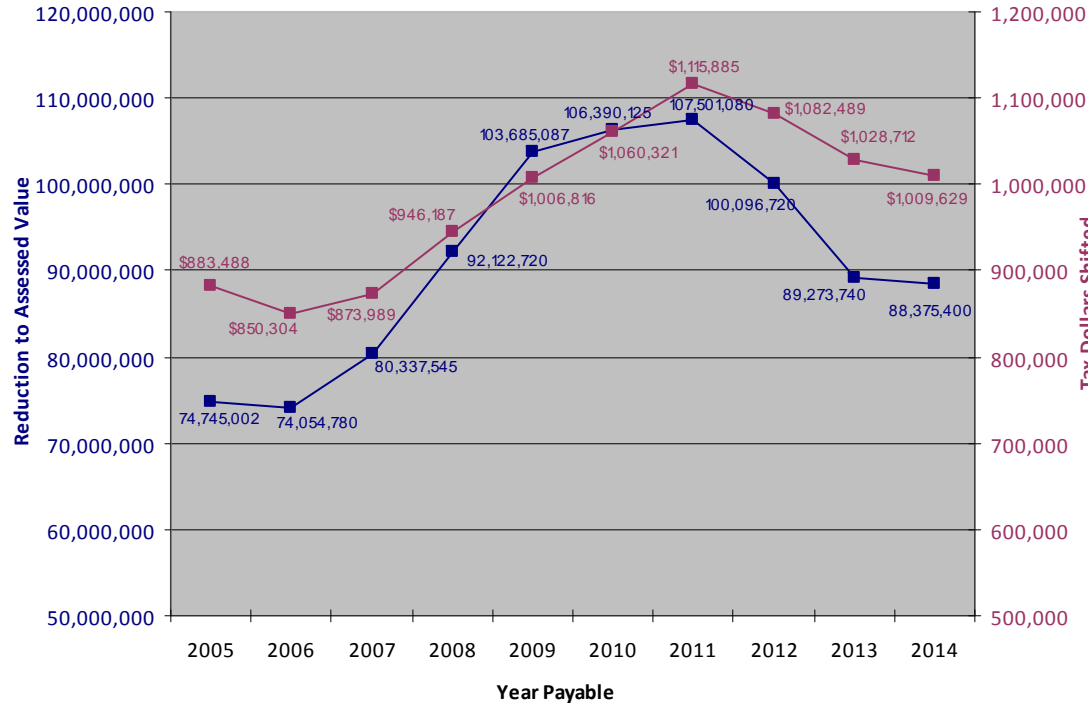
Level 3: Exempt from all voter approved excess levies.

Level 2: Exempt from all voter approved excess levies PLUS exempt from regular property taxes on the greater of \$50,000 or 35% of valuation, not to exceed \$70,000.

Level 1: Exempt from all voter approved excess levies PLUS exempt from regular property taxes on the greater of \$60,000 or 60% of valuation.

Current Use & Open Space Assessment

**Effect of Current Use Exemptions on
Total Assessed Value and Taxes Collected**
RCW 84.34 & WAC 458-30

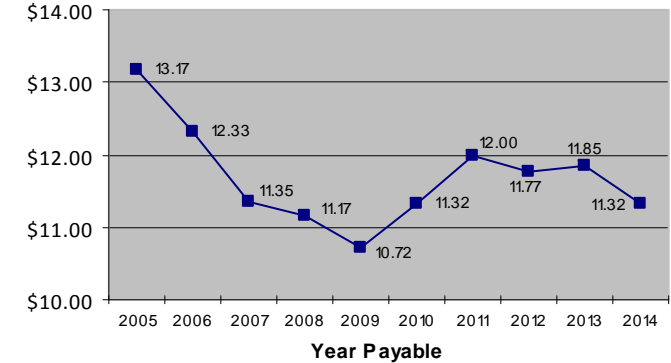


If land is approved for classification in the Current Use Open Space Program, it is then taxed according to its *current* use rather than its *highest and best* use. The Assessor's Office keeps a dual roll for these properties—one indicating the true market value of the property and one for the taxable (or Current Use) value. This reduction in taxable value causes a **tax shift** when applying the levy formula:

$$\text{Total District Levy} \div \text{Total Value in the District} = \text{Levy Rate}$$

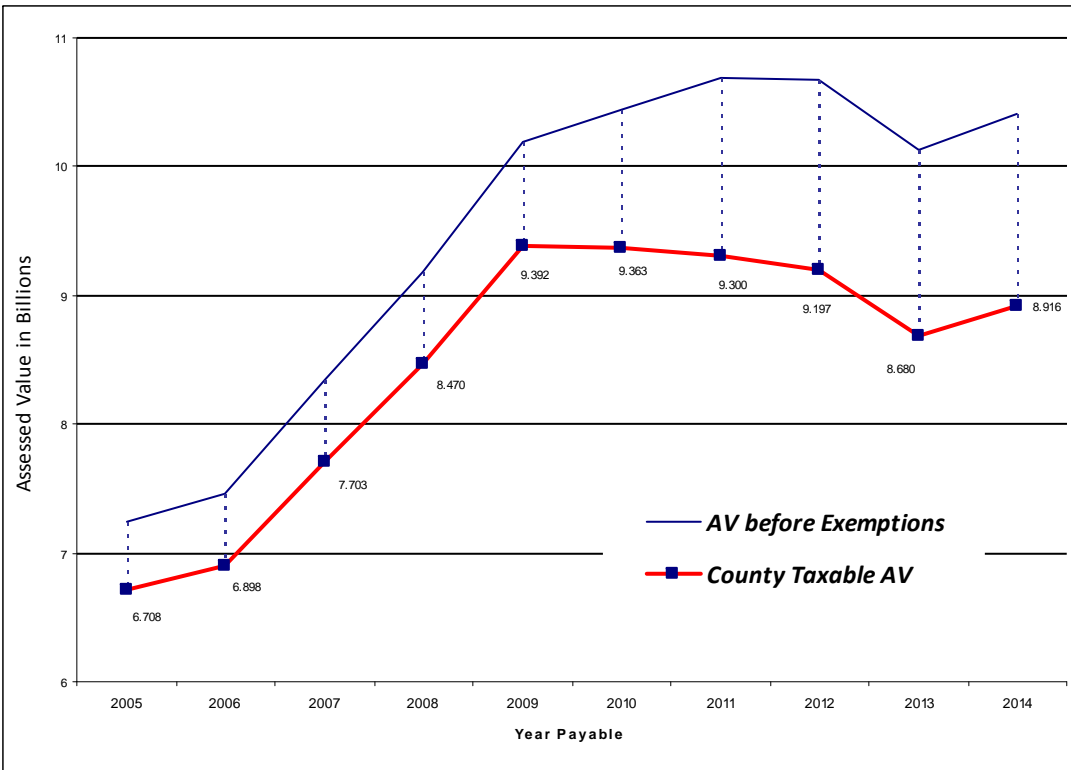
Taxing Districts still collect their full levy, but since it is collected from some properties on a reduced taxable value, a portion of the tax obligation for the district is shifted to the other taxpayers within the district. In other words, the same total tax is collected, but the rate is a little higher for everyone because of the reduction in value. These charts demonstrate the amount of tax dollars that has been shifted in the county and what impact this shift has on an average taxpayer.

Average Dollar Increase to Each Taxpayer
(per \$100,000 Assessed Value)



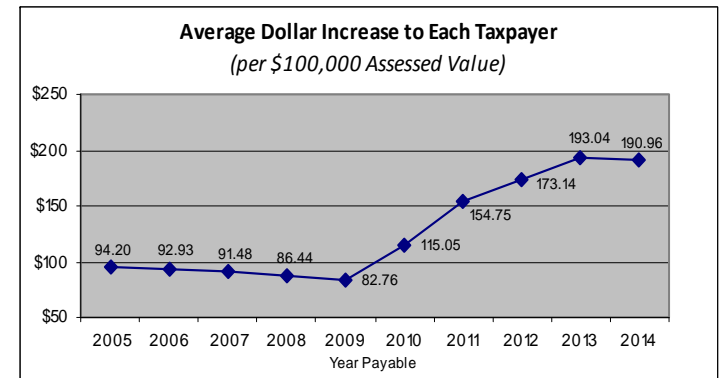
Year Payable	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Open Space Market	81,062,332	81,999,860	90,405,300	105,106,550	114,873,197	117,554,565	118,914,020	113,274,570	103,417,720	103,982,040
Open Space Taxable	<u>6,317,330</u>	<u>7,945,080</u>	<u>10,067,755</u>	<u>12,983,830</u>	<u>11,188,110</u>	<u>11,164,440</u>	<u>11,412,940</u>	<u>13,177,850</u>	<u>14,143,980</u>	<u>15,606,640</u>
Reduction to AV	74,745,002	74,054,780	80,337,545	92,122,720	103,685,087	106,390,125	107,501,080	100,096,720	89,273,740	88,375,400
Average Levy Rate	11.820028	11.482094	10.878958	10.270941	9.710322	9.966349	10.380223	10.814433	11.523123	11.424321
TAX DOLLARS SHIFTED:	883,487.98	850,303.96	873,988.78	946,186.98	1,006,815.58	1,060,321.15	1,115,885.18	1,082,489.27	1,028,712.29	1,009,629
Approx Levy Rate Increase	0.131698	0.123266	0.113461	0.111708	0.107201	0.113244	0.119990	0.117702	0.118517	0.113230
Average tax increase per \$100,000 Assessed Value	\$ 13.17	\$ 12.33	\$ 11.35	\$ 11.17	\$ 10.72	\$ 11.32	\$ 12.00	\$ 11.77	\$ 11.85	\$ 11.32

Public & Private Exempt Properties



According to [RCW 84.36.010](#), all property belonging to the United States, the state, or any county or municipal corporation is exempt from property tax. This also extends to any property belonging to a federally recognized Indian tribe, if that property is used exclusively for essential government services (such as tribal administration, public facilities, public health, education, and utility services).

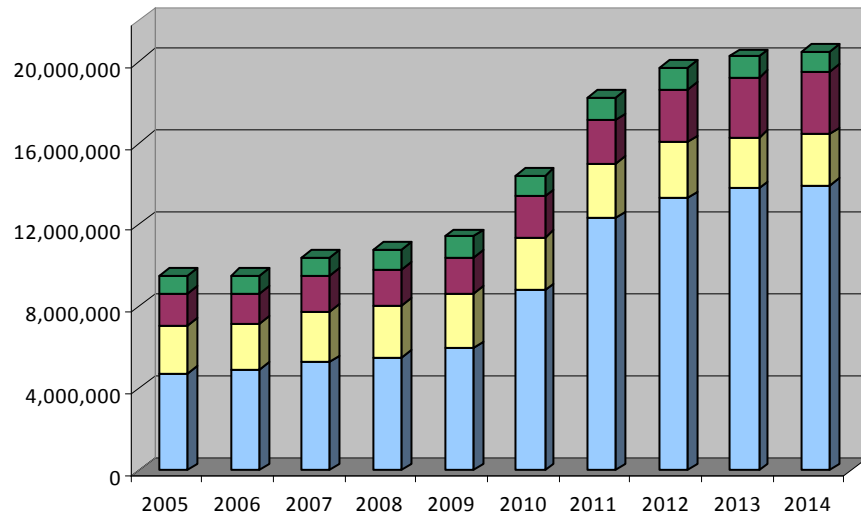
Some privately owned property in Washington is eligible for property tax exemption as well. In general, nonprofit ownership is required and, in addition, the organization must conduct an activity specifically identified as a qualifying use in the exemption laws. Typical organizations receiving such an exemption include churches, hospitals, cemeteries, nursing homes, museums, artistic and cultural associations, and public meeting halls. The laws that govern this program can be found in [RCW 84.36.030](#) through [RCW 84.36.350](#).



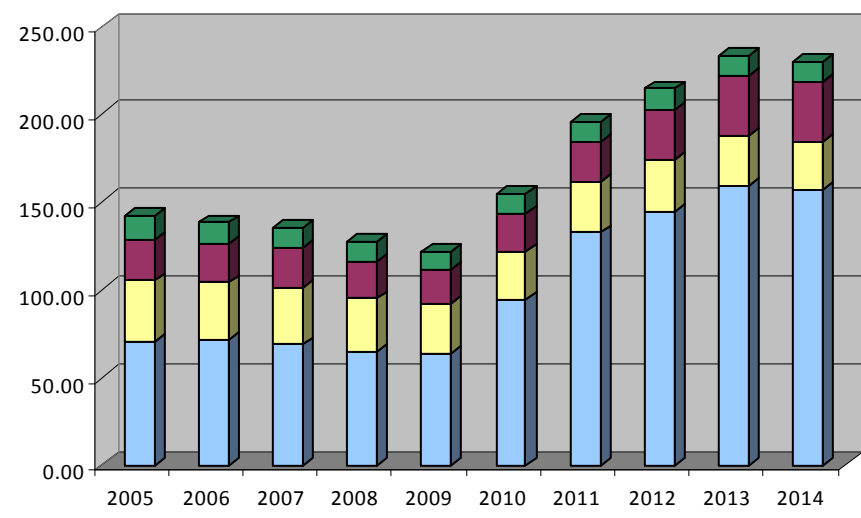
	2005	2006	2007	2008	2009	2010	2011	2012	2013
Public Exempt, Mkt	401,019,870	426,759,301	485,470,581	536,236,781	613,488,441	882,038,920	1,186,249,780	1,230,598,530	1,197,797,610
Tax dollars shifted for Public Ex	4,740,066	4,900,090	5,281,414	5,507,656	5,957,170	8,790,708	12,313,537	13,308,225	13,802,369
Private Exempt, Mkt	133,597,600	131,523,200	162,258,070	176,620,390	186,948,160	198,849,380	200,198,230	241,849,881	256,256,066
Tax dollars shifted for Private Ex	1,579,127	1,510,162	1,765,199	1,814,058	1,815,327	1,981,802	2,078,102	2,615,469	2,952,870
Average Levy Rate	11.820028	11.482094	10.878958	10.270941	9.710322	9.966349	10.380223	10.814433	11.523123
Total Reduction to AV	534,617,470	558,282,501	647,728,651	712,857,171	800,436,601	1,080,888,300	1,386,448,010	1,472,448,411	1,454,053,676
Total Tax Dollars Shifted	6,319,193	6,410,252	7,046,613	7,321,714	7,772,497	10,772,510	14,391,640	15,923,695	16,755,239
Approx Levy Rate adj	0.941980	0.929276	0.914790	0.864408	0.827577	1.150518	1.547522	1.731429	1.930355
Avg increase per \$100k AV	94.20	92.93	91.48	86.44	82.76	115.05	154.75	173.14	193.04

Tax Shift for Exempt Properties

Tax Dollars Shifted due to Exempt Properties



Average Increase in Tax Dollars on Property Valued at \$100,000



TAX DOLLARS SHIFTED for EXEMPT PROPERTIES

Year Payable	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Open Space Properties	883,488	850,304	873,989	946,187	1,006,816	1,060,321	1,115,885	1,082,489	1,028,712	1,009,629
Senior & Disabled Citizen Properties	2,312,946	2,266,300	2,485,099	2,527,885	2,660,111	2,623,890	2,711,247	2,720,404	2,460,968	2,476,503
Private Exempt Properties	1,579,127	1,510,162	1,765,199	1,814,058	1,815,327	1,981,802	2,078,102	2,615,469	2,952,870	3,067,698
Public Exempt Properties	4,740,066	4,900,090	5,281,414	5,507,656	5,957,170	8,790,708	12,313,537	13,308,225	13,802,369	13,959,501
Total Taxes Shifted for Exempt Properties	9,515,627	9,526,857	10,405,701	10,795,786	11,439,423	14,456,721	18,218,771	19,726,588	20,244,920	20,513,332

- **Public Exemptions**
i.e.: County, City, and State-owned Properties
- **Private Exemptions**
i.e.: Churches, hospitals, non-profit organizations

AVERAGE DOLLAR INCREASE per \$100,000 ASSESSED VALUE

Year Payable	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Open Space Properties	13.17	12.33	11.35	11.17	10.72	11.32	12.00	11.77	11.85	11.32
Senior & Disabled Citizen Properties	34.48	32.85	32.26	29.84	28.32	28.02	29.15	29.58	28.35	27.77
Private Exempt Properties	23.54	21.89	22.92	21.42	19.33	21.17	22.35	28.44	34.02	34.40
Public Exempt Properties	70.66	71.04	68.56	65.02	63.43	93.89	132.41	144.70	159.02	156.56
Total Average Increase per \$100,000 AV	141.85	138.11	135.09	127.46	121.80	154.40	195.91	214.49	233.24	230.06

- **Senior Citizen & Disabled Citizen Exemptions**
- **Current Use Exemptions**

Cowlitz County Taxes, 1915 to Present

% VAL	TAX YR	COUNTY VALUATION	TOTAL TAX	STATE TAX	COUNTY TAX	MUNICIPAL TAX	ROAD TAX	SCHOOL TAX	PORT TAX	PUD DIST #1	COUNTY HOSPITAL	COUNTY BOND	FIRE DIST TAX	CEMETERY DIST TAX	EMS TAX	MOSQUITO DIST TAX	LIBRARY DIST TAX
	1915		397,546.66	110,227.02	129,084.76	15,048.42	68,707.91	74,478.55									
	1916		393,624.31	94,513.59	134,752.04	15,093.84	76,172.04	73,092.80									
	1917		408,701.26	99,975.90	131,141.63	15,112.17	80,619.53	81,852.03									
	1918		429,855.48	108,626.79	134,556.56	18,965.15	79,708.36	87,998.62									
	1919		455,662.14	118,164.46	137,118.51	19,668.44	83,325.66	97,385.07									
	1920		497,903.52	138,061.42	149,645.14	23,876.09	82,677.19	103,643.68									
	1921		801,555.44	258,339.13	217,253.24	33,178.33	125,213.06	161,923.27	5,648.41								
	1922		878,095.11	252,744.98	229,687.55	30,914.96	174,797.03	177,243.87	12,706.72								
	1923		849,760.55	261,120.12	205,990.41	34,895.36	157,249.17	169,616.30	20,889.19								
	1924		949,060.77	236,163.44	300,369.76	51,405.61	156,483.26	190,946.52	13,692.18								
20%	1925	21,095,701	1,191,635.66	244,182.73	359,154.31	105,757.92	157,828.39	311,028.75	13,683.56								
20%	1926	22,251,446	1,319,310.29	239,470.06	383,570.43	130,246.38	162,809.01	348,029.82	55,184.59								
20%	1927		1,542,098.04	346,270.80	413,212.35	155,353.60	169,855.96	398,939.62	58,465.71								
20%	1928	24,684,076	1,533,459.84	306,576.22	419,629.29	166,171.95	172,782.62	408,401.58	59,898.18								
20%	1929	25,084,208	1,634,253.78	306,779.86	423,421.43	171,878.79	172,771.94	451,304.97	108,096.79								
20%	1930	25,690,330	1,739,342.16	320,101.51	438,277.02	181,052.63	176,451.68	512,815.77	110,643.56								
20%	1931	25,432,608	1,648,815.31	316,890.29	395,222.72	168,605.23	174,462.63	473,334.82	120,299.62								
20%	1932	25,977,847	1,432,246.23	287,314.98	393,304.60	156,135.35	123,412.52	394,772.76	77,306.02								
20%	1933	20,544,777	1,165,032.92	274,272.77	321,114.86	125,736.48	71,455.65	303,101.39	69,351.77								
20%	1934	20,137,179	916,688.00	168,346.81	241,646.14	105,949.00	28,266.03	293,357.36	79,122.66								
20%	1935	19,250,620	870,423.22	154,004.96	231,007.44	101,414.59	26,831.11	269,705.49	87,459.63								
20%	1936	19,247,081	823,861.02	82,954.92	250,212.05	103,796.41	39,778.00	264,991.67	82,127.97								
20%	1937	18,563,292	854,171.82	86,133.68	259,886.08	98,416.27	38,759.75	287,296.61	83,679.43								
20%	1938	18,551,337	901,730.34	87,562.32	259,718.72	92,766.39	39,601.70	312,082.63	72,895.92	37,102.66							
20%	1939	18,104,866	744,024.14	75,678.33	181,048.66	91,121.00	39,303.51	296,979.17	32,736.17	27,157.30							
20%	1940	18,191,796	761,499.49	74,586.36	181,917.96	90,192.28	39,433.26	264,059.33	47,639.02	27,287.69	36,383.59						
20%	1941	18,508,882	840,727.39	61,079.31	185,088.82	89,155.33	40,034.25	348,421.24	52,167.36	27,763.32	18,508.88	18,508.88					
20%	1942	19,551,441	718,267.16	56,503.66	195,514.41	93,303.43	42,299.20	279,289.25	50,822.46				534.75				
20%	1943	22,063,482	789,215.09	58,688.86	220,634.82	91,095.14	48,433.68	295,697.74	74,379.85				285.00				
20%	1944	22,445,496	722,884.51	58,807.20	224,454.96	89,550.09	49,934.84	248,823.74	51,073.84				239.84				
20%	1945	23,850,326	890,310.97	59,864.31	357,754.89	96,563.77	53,283.06	268,630.21	53,947.23				267.50				
20%	1946	24,043,812	868,746.38	58,907.33	240,438.12	98,328.16	142,736.08	292,811.26	34,524.90				1,000.53				
20%	1947	24,907,789	1,103,812.33	62,267.72	343,723.35	101,720.27	146,090.38	426,472.03	23,070.80				467.78				
20%	1948	30,220,595	1,607,466.95	79,177.98	604,411.90	137,105.50	170,162.20	608,405.23	7,740.79				463.35				
20%	1949	34,519,740	2,097,299.14	89,751.28	448,756.59	168,235.32	235,487.36	1,134,335.05	10,931.32				9,802.22				
20%	1950	37,396,479	2,160,976.90	96,482.92	448,757.75	189,373.99	253,125.16	1,151,817.54	11,155.12				10,264.42				
20%	1951	37,881,306	1,835,057.69	97,733.77	378,813.06	188,169.20	254,365.99	893,242.79	11,170.19				11,562.69				
20%	1952	53,281,080	2,733,993.54	134,801.13	532,810.80	279,302.33	349,809.37	1,405,980.32	15,570.07				15,719.52				
20%	1953	63,989,799	2,912,716.60	156,135.11	639,897.99	317,030.24	433,368.53	1,219,853.58	127,932.27				18,498.88				
20%	1954	71,010,722	2,850,204.00	178,947.02	505,596.34	324,896.80	498,260.51	1,180,283.27	144,522.60				17,697.46				
20%	1955	71,586,705	2,977,377.59	179,682.63	433,099.57	331,183.02	499,856.58	1,381,031.81	134,337.89				18,186.09				
20%	1956	73,791,979	3,647,674.69	187,431.63	457,510.27	350,085.27	507,981.89	1,977,359.49	145,992.82				19,783.38	1,529.94			
20%	1957	77,751,070	3,570,268.38	207,595.35	567,582.81	372,073.16	532,552.08	1,709,260.41	152,606.89				22,486.09	6,111.59			
20%	1958	88,882,063	4,040,464.43	247,980.95	608,842.13	418,800.67	620,932.85	1,698,582.94	412,114.16				26,640.27	6,570.46			
20%	1959	91,531,193	4,688,522.80	267,271.08	689,229.88	422,804.19	646,943.68	2,207,576.85	420,402.02				27,764.74	6,530.36			
20%	1960	95,165,696	4,913,054.98	286,448.74	714,694.37	463,847.42	667,363.50	2,311,107.09	433,751.04	SEWER			28,785.66	7,057.16			
20%	1961	97,611,370	4,835,148.75	300,643.02	723,300.25	446,817.18	681,006.75	2,196,256.23	446,630.62	3,011.74			29,123.98	8,358.98			
20%	1962	99,779,635	4,756,353.15	315,303.65	765,309.80	505,166.16	695,596.79	2,007,194.92	430,373.74				29,567.90	7,840.19			
20%	1963	102,948,613	5,100,969.32	325,317.62	817,411.99	514,156.50	720,451.83	2,239,332.92	445,239.90				30,210.90	8,847.66			
20%	1964	105,195,335	5,801,125.49	374,495.39	838,306.88	510,694.03	736,718.75	2,869,266.94	435,290.59				27,429.82	8,923.09			

Cowlitz County Taxes, 1915 to Present

% VAL	TAX YR	COUNTY VALUATION	TOTAL TAX	STATE TAX	COUNTY TAX	MUNICIPAL TAX	ROAD TAX	SCHOOL TAX	PORT TAX	PUD DIST #1	COUNTY HOSPITAL	COUNTY BOND	FIRE DIST TAX	CEMETERY DIST TAX	EMS TAX	MOSQUITO DIST TAX	LIBRARY DIST TAX
20%	1965	109,672,305	6,207,806.50	427,012.41	852,599.08	534,392.32	766,136.62	3,229,676.00	356,249.20				32,589.78	9,151.09			
20%	1966	116,569,185	6,229,804.16	508,241.65	932,553.48	646,401.09	802,011.46	2,864,318.59	427,033.89	WATER			37,243.81	12,000.19			
25%	1967	154,226,584	8,340,492.02	698,183.75	1,229,559.11	710,535.18	857,070.51	4,323,012.35	460,839.75	314.28			46,433.61	14,543.48			
25%	1968	165,687,559	9,517,766.70	1,500,088.76	1,325,500.48	859,484.59	927,384.90	4,348,032.28	473,033.29				69,156.50	15,085.90			
25%	1969	192,852,462	10,872,630.16	1,635,022.46	1,542,819.70	1,045,126.50	1,058,778.88	4,999,985.78	493,427.60				80,263.58	17,205.66			
25%	1970	212,321,105	12,580,519.92	1,738,396.04	1,698,568.84	1,090,552.82	1,197,310.66	6,168,860.85	563,789.81				105,598.25	17,442.65			
50%	1971	457,186,446	12,643,580.11	2,015,423.40	1,827,835.98	1,144,905.77	1,615,216.08	5,281,621.17	586,858.92				148,742.62	22,976.17			
50%	1972	460,673,687	15,095,861.48	2,229,860.38	1,842,294.76	1,259,995.66	1,592,202.81	7,447,735.10	555,389.74				146,422.13	21,960.90			
50%	1973	533,274,100	15,661,953.53	1,689,370.41	2,484,331.03	1,363,655.49	1,746,259.70	7,660,666.27	521,467.48				167,617.49	28,585.66			
50%	1974	582,800,333	17,485,794.54		2,566,177.17	1,496,087.45	1,905,256.04	10,714,798.17	592,834.69				181,227.36	29,413.66			
100%	1975	1,297,025,219	19,462,626.48	4,816,329.96	2,537,645.29	1,437,639.11	2,044,236.40	7,759,521.58	600,522.84				203,419.13	33,582.17			
100%	1976	1,460,686,223	21,867,817.91	5,630,947.89	2,975,467.79	1,551,687.03	2,311,776.80	8,431,443.73	712,023.90				219,479.29	34,991.48			
100%	1977	1,717,944,451	25,009,756.01	6,547,717.84	3,402,290.07	1,700,403.06	2,660,575.42	9,687,751.57	737,960.51				237,055.95	36,001.59			
100%	1978	2,192,532,797	31,677,868.07	9,063,033.92	3,946,559.03	1,887,279.85	3,613,246.74	11,922,834.72	928,347.89				270,300.95	46,264.97			
100%	1979	2,285,749,158	29,516,291.94	9,759,401.81	4,114,348.48	2,002,146.99	3,670,827.73	8,649,621.75	967,747.82				311,771.00	40,706.36			
100%	1980	2,504,977,329	26,902,044.68	8,633,399.90	4,965,962.24	2,279,148.06	3,951,021.03	5,480,082.60	1,061,619.57				462,343.51	68,467.77			
100%	1981	2,883,401,255	30,013,650.73	10,879,220.74	5,424,082.46	2,572,588.59	4,333,634.82	5,204,824.27	1,158,301.37				398,695.40	42,303.08			
100%	1982	3,279,803,179	30,854,867.62	10,180,872.72	5,960,642.94	2,658,454.18	4,864,602.69	5,454,787.47	1,235,175.81				455,127.07	45,204.74			
100%	1983	3,473,619,062	34,663,582.65	10,421,038.01	6,515,976.07	2,883,573.07	5,342,803.30	7,521,749.38	1,345,367.75				586,569.59	46,505.48			
100%	1984	3,294,169,178	36,976,857.63	10,094,054.65	6,331,986.49	3,135,361.49	5,120,310.52	10,209,009.21	1,461,881.40				573,726.05	50,527.82			
100%	1985	3,126,499,473	38,619,633.34	10,910,034.56	5,627,699.05	3,450,556.14	4,585,893.68	11,956,284.43	1,384,998.51				659,121.88	45,045.09			
100%	1986	3,108,681,266	37,362,023.82	10,073,229.26	5,948,920.94	3,711,056.13	4,530,388.45	11,002,421.84	1,373,656.00				675,904.17	46,447.03			
100%	1987	3,065,245,366	38,692,142.45	11,168,628.49	5,841,438.72	3,727,206.88	4,439,496.88	11,122,451.88	1,379,354.89				959,371.24	54,193.47			
100%	1988	3,134,047,232	37,690,254.11	11,567,956.38	5,950,179.24	3,726,328.19	4,558,172.90	9,376,223.88	1,405,327.06				1,041,803.69	55,771.33	8,491.44		
100%	1989	3,142,236,148	40,104,369.31	11,665,579.98	5,908,927.03	3,710,884.82	4,574,844.07	11,641,069.55	1,407,202.40				1,128,682.10	58,712.19	8,467.17		
100%	1990	3,285,485,807	41,610,893.70	12,123,840.17	6,174,969.86	3,892,192.42	4,735,420.95	11,927,612.03	1,473,065.49				1,215,642.37	59,775.44	8,374.97		
100%	1991	3,496,756,054	45,131,624.12	12,819,069.23	6,504,102.13	4,125,512.93	5,022,351.73	13,679,903.80	1,561,477.93				1,330,823.79	64,880.74	23,501.84		
100%	1992	3,942,814,342	49,135,976.26	13,500,972.71	7,097,065.82	4,412,132.82	5,569,893.10	15,003,992.59	1,761,708.02				1,448,121.92	71,791.49	102,912.37	167,385.42	
100%	1993	4,389,780,041	55,188,524.03	14,840,875.42	7,901,604.07	4,795,661.50	6,215,113.81	17,702,312.14	1,966,237.96				1,562,777.90	77,821.60	26,120.04	99,999.59	
100%	1994	4,611,205,902	58,445,152.23	16,571,212.25	8,300,170.62	5,241,508.03	6,172,119.45	18,148,867.28	2,059,210.27				1,705,609.31	85,611.96	40,847.47	119,995.59	
100%	1995	4,943,009,540	60,939,003.60	17,420,617.79	8,897,417.17	5,662,947.20	6,138,711.74	18,511,300.64	2,204,103.12				1,892,335.34	96,467.38	45,103.6	69,999.62	
100%	1996	5,428,729,747	66,987,200.09	19,304,655.39	9,756,719.39	6,175,588.83	6,265,516.99	20,648,978.35	2,417,047.89				2,164,746.70	105,529.11	50,418.57	97,998.87	
100%	1997	5,697,838,606	70,491,487.33	20,516,228.53	10,256,109.49	6,720,345.70	6,566,154.70	21,334,300.68	2,415,581.42				2,389,162.43	117,612.14	55,995.83	119,996.41	
100%	1998	6,019,109,383	74,786,127.55	21,270,897.21	10,834,396.89	7,295,362.17	6,894,259.91	22,668,645.04	2,451,611.04				2,852,464.58	140,700.24	60,425.05		317,365.42
100%	1999	5,875,588,846	72,240,856.17	19,236,961.37	10,576,059.92	7,651,020.87	6,395,602.58	22,341,530.20	2,410,705.90				3,061,897.70	155,630.25	65,698.95		345,748.43
100%	2000	6,114,952,142	75,159,497.39	20,900,906.42	11,006,913.86	8,071,914.74	6,580,107.99	22,116,798.19	2,501,282.71				3,356,466.31	174,360.46	74,162.69		376,584.02
100%	2001	6,354,870,926	76,980,146.39	19,479,585.85	11,438,767.67	8,496,819.95	7,231,885.71	23,550,287.72	2,556,502.81				3,581,315.44	189,651.78	81,242.29		374,087.17
100%	2002	6,388,088,865	80,809,070.36	18,621,279.04	11,498,559.96	8,759,157.59	7,411,160.16	27,492,988.09	2,568,659.61				3,772,002.52	197,538.05	84,194.19		403,531.15
100%	2003	6,688,386,412	83,327,251.58	18,430,824.83	12,039,095.54	9,464,855.48	7,743,857.40	28,255,814.94	2,668,769.15				3,892,128.28	203,861.71	237,162.71		390,881.54
100%	2004	6,708,171,196	85,052,970.10	18,782,391.74	12,074,708.15	9,597,944.12	7,722,316.77	29,434,884.96	2,617,944.09				4,016,414.38	212,057.53	103,943.86		436,364.5
100%	2005	6,708,418,045	84,931,202.30	18,538,934.16	12,554,697.04	9,381,101.63	7,362,652.81	29,204,293.89	2,663,243.58				4,421,168.10	217,955.01	107,706.92		479,448.03
100%	2006	6,898,117,628	85,743,510.03	17,716,264.47	12,909,420.15	9,601,882.91	7,581,219.13	29,809,796.29	2,715,570.08				4,597,023.19	230,078.27	112,396.92		469,858.62
100%	2007	7,702,986,076	88,488,700.96	18,397,300.09	13,529,732.71	9,955,822.09	8,440,918.61	30,598,649.28	2,975,408.05				4,817,814.86	240,613.68	257,716.05		477,065.93
100%	2008	8,470,203,553	91,729,666.22	18,866,429.18	14,192,867.89	10,299,335.67	8,457,390.45	31,984,560.99	3,021,059.13				5,126,915.90	250,817.23	126,461.96		543,756.41
100%	2009	9,391,876,540	96,510,756.40	19,337,770.35	15,617,600.45	10,940,104.53	8,571,836.52	33,443,969.26	3,199,461.89				5,472,856.89	267,163.53	130,828.20		574,760.87
100%	2010	9,363,185,718	99,555,532.94	19,713,343.58	15,827,856.71	11,243,569.86	8,345,535.11	34,649,964.56	3,086,306.74				5,650,148.05	273,055.66	150,829.07		614,923.60
100%	2011	9,299,798,791	104,515,500.82	21,343,601.57	16,092,790.75	11,461,341.06	8,670,267.81	36,968,136.18	3,077,501.62				5,789,243.14	275,134.24	152,216.40		685,248.05
100%	2012	9,196,853,386	108,245,613.94	21,822,362.03	17,150,108.26	11,698,235.31	9,884,250.00	38,882,131.04	1,771,725.45				5,749,980.78	286,891.30	305,627.30		694,302.47
100%	2013	8,679,876,403	107,265,396.12	21,243,553.34	16,846,737.19	11,914,806.47	9,237,281.28	39,768,622.57	1,660,974.57				5,480,665.48	291,632.37	142,508.08		678,614.77
100%	2014	8,916,632,981	110,120,777.48	20,822,263.03	18,210,689.29	12,130,726.24	8,720,182.72	40,178,776.58	3,308,275.84				5,604,544.07	298,925.68	145,286.64		701,107.39

The Story of One House

Obviously the scope of data in this report is much bigger than one single taxpayer, and it includes a lot of information that may or may not be relevant to you as an individual. We have included this page to give an example of how the data in this booklet can be applied to an individual property. For the sake of this exercise, we have chosen an average quality, 1-story, 1770 sq ft home situated on a typical lot within Longview City limits. Your own property is likely to be very different in location, size, quality, acreage, and many other factors that affect value, however the data can be applied using the same methodology demonstrated here.



Sample Home
Tax Code Area 400
Neighborhood 39

Taxing Districts in TCA 400	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
State	2.763855	2.568590	2.388654	2.227737	2.059326	2.105754	2.295393	2.373297	2.447812	2.335586
County Current Expense	1.871484	1.871441	1.756427	1.675623	1.662884	1.690435	1.730445	1.864780	1.940896	2.042328
City of Longview	3.600000	3.600000	3.147328	2.878181	2.723984	2.895612	3.036286	3.114063	3.410017	3.423604
Port of Longview	0.450000	0.450933	0.450317	0.414333	0.403700	0.390637	0.393297	0.219240	.216435	.449998
Longview Sch Dist #122	4.432066	4.556023	3.883947	3.593087	3.550382	3.912959	4.340877	4.840069	4.930742	4.831662
TOTAL LEVY RATE:	13.117405	13.046987	11.626673	10.788961	10.400276	10.995397	11.796298	12.411449	12.945902	13.083178
Special Assessments (Mosquito and CDID #1 are rates applied per \$1,000 of value; Noxious Weed is a flat assessment per parcel plus a per acre fee)										
Mosquito Control Asmt	0.042257	0.043724	0.043938	0.028329	0.028329	0.030731	0.030327	0.030894	.035220	.035535
CDID #1 (Diking)	0.397891	0.399859	0.381764	0.433578	0.414872	0.489646	0.471520	0.489075	0.483058	0.470212
Noxious Weed Asmt	0.000000	0.000000	3.160000	3.160000	3.160000	3.320000	3.320000	3.320000	3.320000	3.320000

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
	Annual Update + 5% Land + 5% Impr	Annual Update, No Value Chg	6-Year Physical Revaluation	Annual Update + 10% Land + 15% Impr	Annual Update + 0% Land + 14% Impr	Annual Update + 0% Land - 5% Impr	Annual Update + 0% Land - 5% Impr	Annual Update - 4% Land - 5% Impr	6-Year Physical Revaluation	Annual Update, No Value Chg
Land Value	31,000	31,000	38,000	41,800	41,800	41,800	41,800	40,130	40,000	40,000
Improvements Value	107,300	107,300	128,100	147,300	167,900	159,510	151,250	143,380	127,100	127,100
TOTAL AV	138,300	138,300	166,100	189,100	209,700	201,310	193,050	183,510	167,100	167,100
TCA 400 Levy Rate (from above)	13.117405	13.046987	11.626673	10.788961	10.400276	10.995397	11.796298	12.411449	12.945902	13.083178
TOTAL PROPERTY TAX DUE:	\$1,814.14	\$1,804.40	\$1,931.18	\$2,040.18	\$2,180.94	\$2,213.48	\$2,277.28	\$2,277.63	\$2,163.26	\$2,186.20
Mosquito Control	5.84	6.05	7.30	5.36	5.94	6.19	5.85	5.66	5.89	5.94
CDID #1 (Diking)	55.03	55.30	63.41	81.99	87.00	98.57	91.03	89.75	80.72	78.57
Noxious Weed Asmt	0.00	0.00	3.16	3.16	3.16	3.32	3.32	3.32	3.32	3.32
TOTAL ASSESSMENTS DUE:	\$60.87	\$61.35	\$73.87	\$90.51	\$96.10	\$108.08	\$100.20	\$98.73	\$89.92	\$87.83
TOTAL AMOUNT DUE:	\$1,875.01	\$1,865.75	\$2,005.05	\$2,130.69	\$2,277.04	\$2,321.56	\$2,377.48	\$2,376.36	\$2,253.18	\$2,274.03

Cowlitz County is an "annual county," which means that all property is to be adjusted to **fair market value** every year per RCW 84.40.030. While we physically reappraise 1/6th of the county each year, we update the valuation of all property annually. This update is based upon the sale of comparable properties prior to January 1st of each year per WAC 459-07-030.