

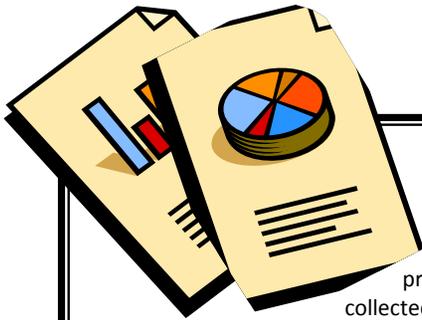


Cowlitz County Washington  
Department of Assessments & GIS  
*Terry McLaughlin, Assessor*

# ANNUAL REPORT

2009 Assessment Year for  
Taxes Payable in 2010

207 - 4th Avenue North  
Kelso Washington 98626  
Phone (360) 577-3010  
[www.co.cowlitz.wa.us/assessor](http://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 Cowlitz County data 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 taxing districts decreases, the result is typically an increase in the levy rate. This is reflected on page 13, where you will find a comparison table of values for each district along with their corresponding levy rates. 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](http://www.co.cowlitz.wa.us/assessor/MESSAGE_PAGE.html).

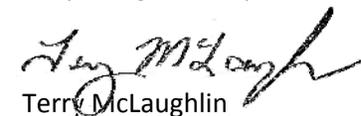
There were several recent elections that had an impact on the levies reflected in this report and will affect future levies. The following districts had voter-approved levies pass for 2010 payable:

- \* **Longview School District:** Voters approved a replacement M & O Levy as well as a new Capital Improvements Levy. The total dollar increase from 2009 to 2010 is \$1,714,479, which is an increase of approximately 10.83%. The overall levy rate increased from \$3.55 to \$3.91 per \$1,000 of assessed value.
- \* **City of Castle Rock:** After one year without a library levy, residents of Castle Rock approved an excess levy for the city library. The total dollar increase for the city levy is \$48,168, which is an increase of approximately 16.67%. Of this total, \$42,079 is specifically budgeted for the library (which is the same amount that was levied for the library in 2008 payable). The total levy rate for the City of Castle Rock went from \$2.36 per thousand to \$2.91, of which approximately 37¢ is attributable to the library levy.
- \* **EMS District #1:** Voters approved a new 10-year regular levy to replace the expiring levy. With the new levy, voters approved taking the levy up to the full 50¢ per thousand as allowed by statute, which is an increase of approximately 11¢ per thousand from last year. This represents a dollar increase of \$15,537 and 22.03% over last year's levy.

The economy has had a negative impact on the overall valuation of the County for the first time since 1984. Residential and Commercial values reflect sales in the local market. Pages 23 & 24 list a summary of valuation and taxation in Cowlitz County from 1915 through the present.

I mailed valuation notices to all taxpayers in 2009 so that everyone would receive the information provided on that notice. In particular, I want every taxpayer to be aware that they have the right to appeal the value of their property, whether or not there was a change in value from the prior year. It is important to me that each property owner in Cowlitz County has this opportunity, therefore I plan to continue with this mailing next year.

It is our hope and intention that you will find the information presented here to be useful and informative. One new section this year can be found on pages 20 through 22, where we review the impact of exempt properties on the general assessed value and tax dollars collected throughout the county. 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 Thursday.

  
Terry McLaughlin

## Assessor's Office & GIS Personnel

### ADMINISTRATIVE STAFF

#### Administration

Terry McLaughlin, Assessor  
David Wallis, Chief Appraiser  
Janeene Niemi, Administrative Assistant  
Lori Peterson, Department Head Secretary  
Patty Kero, Property Program Analyst

#### Clerical

Bunny Brenaman, Appraisal Assistant  
Lisa Root-McGowan, Assessment Records Clerk

#### Current Use & Forest Land

Ann Nelson, Current Use Specialist

#### Geographic Information Systems

Jim Williams, GIS Specialist  
Denise Cramer, GIS Specialist

Visit our websites at:

[www.co.cowlitz.wa.us/assessor](http://www.co.cowlitz.wa.us/assessor) and  
[www.co.cowlitz.wa.us/gis](http://www.co.cowlitz.wa.us/gis)

### APPRAISAL STAFF

#### Residential Division

Marty Roth, Lead Residential Appraiser  
Rod Brudvik, Residential Appraiser  
Rich Niemi, Residential Appraiser  
Rachel Plank, Residential Appraiser  
Laura Gressett, Residential Appraiser

#### Business Division

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

### 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 Thursday, 8:30 am to 5:00 pm

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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 Thursday 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 budget (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. 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/EXEMPTION%20INFORMATION/EXEMPTIONS.html>, 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.

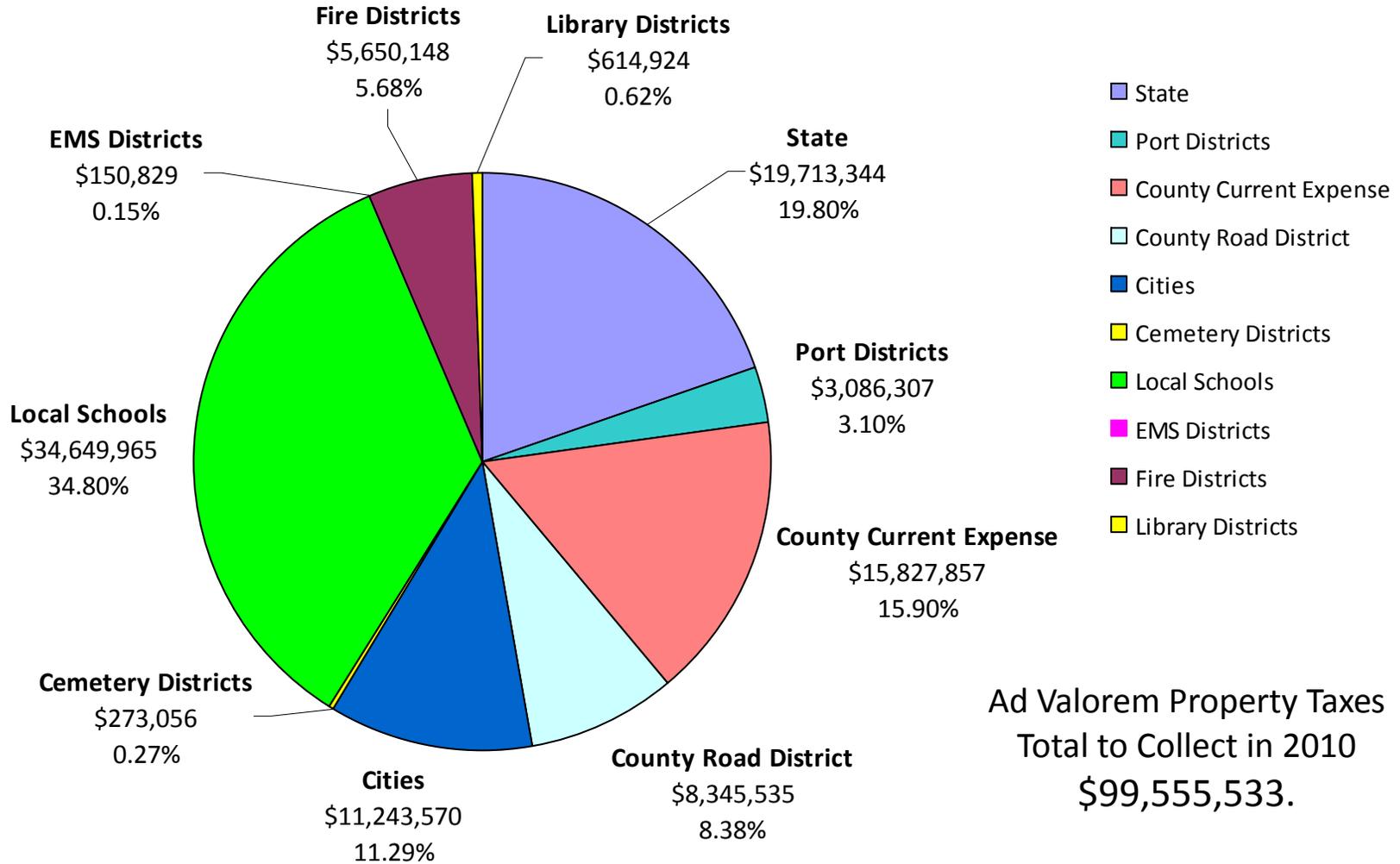
**Homeowners with Limited Income:** If you are a homeowner with a total household income of less than \$57,000 annually, you may qualify for the Limited Income Deferral. If you meet eligibility requirements, including residency and available equity, and have paid your first half taxes, the Department 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 several other exemption programs available, including Publicly-Owned Property, Church-Owned Property, and Non-Profit Owned Property. The Department of Revenue determines which of these properties are entitled to the exemption based on laws enacted by the legislature.

# Property Tax Collections—2010 Payable

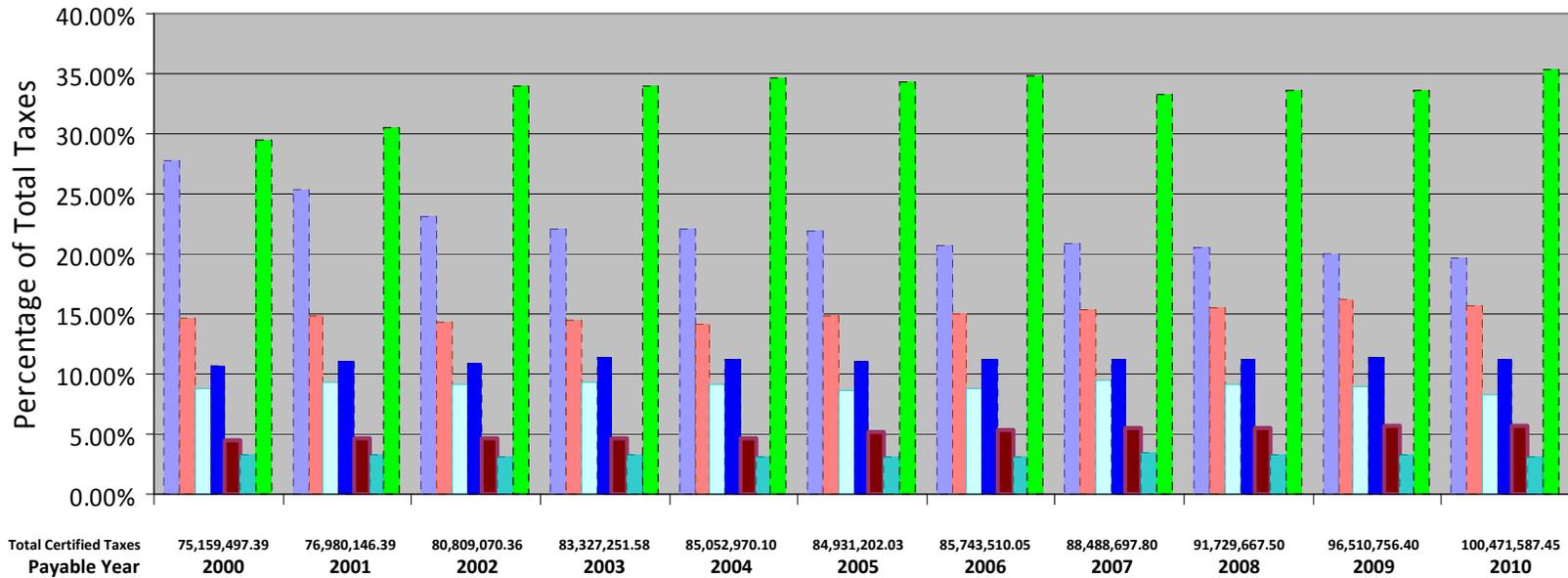


**Ad Valorem Property Taxes  
Total to Collect in 2010  
\$99,555,533.**

*\* Numbers have been rounded to the nearest dollar for this report.*

# Property Tax Collections

## 10-Year Tax Comparison by District

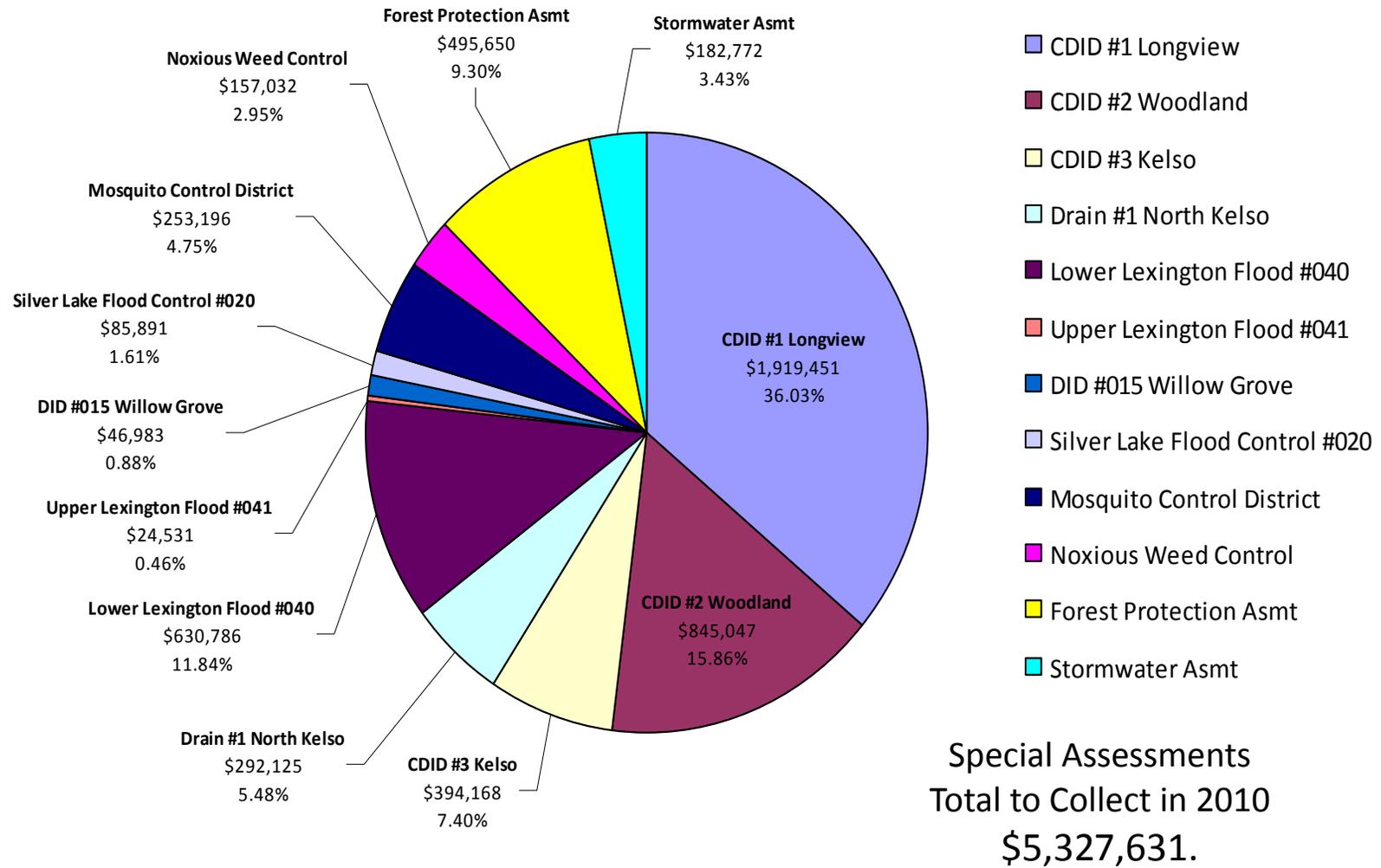


- State
- County Current Exp
- County Roads
- Cities
- Fire Districts
- Port Districts
- Local Schools

% of Total Taxes	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
State	27.81%	25.30%	23.04%	22.12%	22.08%	21.83%	20.66%	20.79%	20.57%	20.04%	19.62%
County Current Expense	14.64%	14.86%	14.23%	14.45%	14.20%	14.78%	15.06%	15.29%	15.47%	16.18%	15.75%
County Road Dept	8.75%	9.39%	9.17%	9.29%	9.08%	8.67%	8.84%	9.54%	9.22%	8.88%	8.31%
Cities	10.74%	11.04%	10.84%	11.36%	11.28%	11.05%	11.20%	11.25%	11.23%	11.34%	11.19%
Fire Districts	4.47%	4.65%	4.67%	4.67%	4.72%	5.21%	5.36%	5.44%	5.59%	5.67%	5.62%
Port Districts	3.33%	3.32%	3.18%	3.20%	3.14%	3.14%	3.17%	3.36%	3.29%	3.32%	3.07%
Cemetery Districts	0.23%	0.25%	0.24%	0.24%	0.25%	0.26%	0.27%	0.27%	0.27%	0.28%	0.27%
Library Districts	0.50%	0.49%	0.50%	0.47%	0.51%	0.56%	0.55%	0.54%	0.59%	0.60%	0.61%
EMS Districts	0.10%	0.11%	0.10%	0.28%	0.12%	0.13%	0.13%	0.29%	0.14%	0.14%	0.15%
Local Schools	29.43%	30.59%	34.02%	33.91%	34.61%	34.39%	34.77%	33.22%	33.63%	33.57%	35.40%

\* Districts collecting less than 1% of the total taxes collected are not represented on the graph.

## Special Assessments Collections—2010 Payable





## Consolidated Levy Rates—2010 Payable

Tax Code Area	TAXING DISTRICTS	2010 Payable	2009 Payable	Variance	Tax Code Area	TAXING DISTRICTS	2010 Payable	2009 Payable	Variance
400	LV-122-Lv	10.995397	10.400276	0.595121	780	R-402-Km-C6	7.745270	7.355344	0.389926
410	R-122-Lv	9.796115	9.435912	0.360203	790	R-402-Lv-C6	8.135907	7.759044	0.376863
415	R-122-Lv-RL	10.094294	9.722885	0.371409	795	R-402-Lv-#5-C6	9.554177	9.032079	0.522098
420	R-122-Lv-#2-RL	11.558600	11.127252	0.431348	800	KEL-458-Lv-#2	11.883471	11.717107	0.166364
421	R-122-Lv-#2-RL	9.452846	9.067926	0.384920	802	KEL-458-Lv-#2-C6	11.967195	11.799332	0.167863
425	R-122-Lv-#2	11.260421	10.840279	0.420142	805	LV-458-Lv	11.516305	11.226506	0.289799
430	R-122-Lv-#6-RL	10.480843	10.093707	0.387136	810	R-458-Lv	10.317023	10.262142	0.054881
440	R-122-Lv-C7-RL	10.172874	9.800633	0.372241	815	R-458-Lv-RL	10.615202	10.549115	0.066087
450	R-122-Lv-#2-C7-RL	11.637180	11.205000	0.432180	820	R-458-Lv-C4	10.409315	10.350443	0.058872
510	R-130-Lv-C3	9.506515	9.203611	0.302904	825	R-458-Km-C6	10.010110	9.940667	0.069443
515	R-130-Lv-C3-E3	9.707615	9.386072	0.321543	830	R-458-Lv-#2	11.781329	11.666509	0.114820
520	R-130-Lv-#3-C3-E3	10.526866	10.125217	0.401649	835	R-458-Lv-#2-RL	12.079508	11.953482	0.126026
521	R-130-Lv-#3-C3-E3	8.421112	8.065891	0.355221	840	R-458-Lv-#2-C4	11.873621	11.754810	0.118811
530	R-130-Lv-#6-C3	9.893064	9.574433	0.318631	845	R-458-Lv-#5-C6	11.819017	11.617402	0.201615
540	R-130-Lv-C1	9.548188	9.244786	0.303402	850	R-458-Lv-C6	10.400747	10.344367	0.056380
545	R-130-Lv-C1-E3	9.749288	9.427247	0.322041	855	R-458-Km-#5-C6	11.428380	11.213702	0.214678
550	R-130-Lv-#3-C1-E3	10.568539	10.166392	0.402147	860	R-458-Lv-#2-C6	11.865053	11.748734	0.116319
600	CR-401-Lv-#6-C1	11.128919	10.607262	0.521657	861	R-458-Lv-#2-C6	9.759299	9.689408	0.069891
620	R-401-Lv-C1	9.530480	9.640784	-0.110304	865	R-458-Km-#2-C6	11.474416	11.345034	0.129382
625	R-401-Lv-C1-E3	9.731580	9.823245	-0.091665	880	R-458-Lv-#6	10.703572	10.632964	0.070608
630	R-401-Lv-#2-C1	10.994786	11.045151	-0.050365	885	R-458-Lv-#6-RL	11.001751	10.919937	0.081814
640	R-401-Lv-#3-C1-E3	10.550831	10.562390	-0.011559	890	R-458-Lv-#6-C4	10.795864	10.721265	0.074599
650	R-401-Lv-#6-C1	9.917029	10.011606	-0.094577	900	WD-404-Wd-C2-VL	9.575393	9.289167	0.286226
651	R-401-Lv-#6-C1	7.811275	7.952280	-0.141005	910	R-404-Wd-C2	9.009236	8.789257	0.219979
660	R-401-Lv-#6	9.854786	9.951875	-0.097089	912	R-404-Wd-C2-YL	9.455050	9.214380	0.240670
670	R-401-Lv	9.468237	9.581053	-0.112816	915	R-404-Wd-C2-E1-YL	9.955050	9.605846	0.349204
680	R-401-Lv-#4-E4	10.567528	10.643099	-0.075571	917	R-404-Wd-C2-E1	9.509236	9.180723	0.328513
710	R-402-Km	7.661546	7.273119	0.388427	920	R-404-Wd-#1-C2	9.964876	9.720618	0.244258
715	R-402-Km-#5-C6	9.163540	8.628379	0.535161	921	R-404-Wd-#1-C2	7.859122	7.661292	0.197830
720	R-402-Lv	8.052183	7.676819	0.375364	930	R-404-Km-C2-E1-YL	9.769596	9.398891	0.370705
725	R-402-Lv-E1	8.552183	8.068285	0.483898	935	R-404-Km-C2-YL	9.269596	9.007425	0.262171
730	R-402-Lv-C4	8.144475	7.765120	0.379355	937	R-404-Km-C2	8.823782	8.582302	0.241480
735	R-402-Km-E1	8.161546	7.664585	0.496961	940	R-404-Wd-#7-C2-E1-YL	10.824743	10.426037	0.398706
750	KM-402-Km-#5-C5	9.245379	8.570850	0.674529	941	R-404-Wd-#7-C2-E1-YL	8.718989	8.366711	0.352278
760	R-402-Km-C5	7.760882	7.364446	0.396436	950	R-404-Wd-#5-C2	10.427506	10.062292	0.365214
765	R-402-Km-#5-C5	9.179152	8.637481	0.541671	960	R-404-Km-#7-C2-E1-YL	10.639289	10.219082	0.420207
770	R-402-Wd-C5	7.946336	7.571401	0.374935	965	R-404-Km-#1-C2	9.779422	9.513663	0.265759

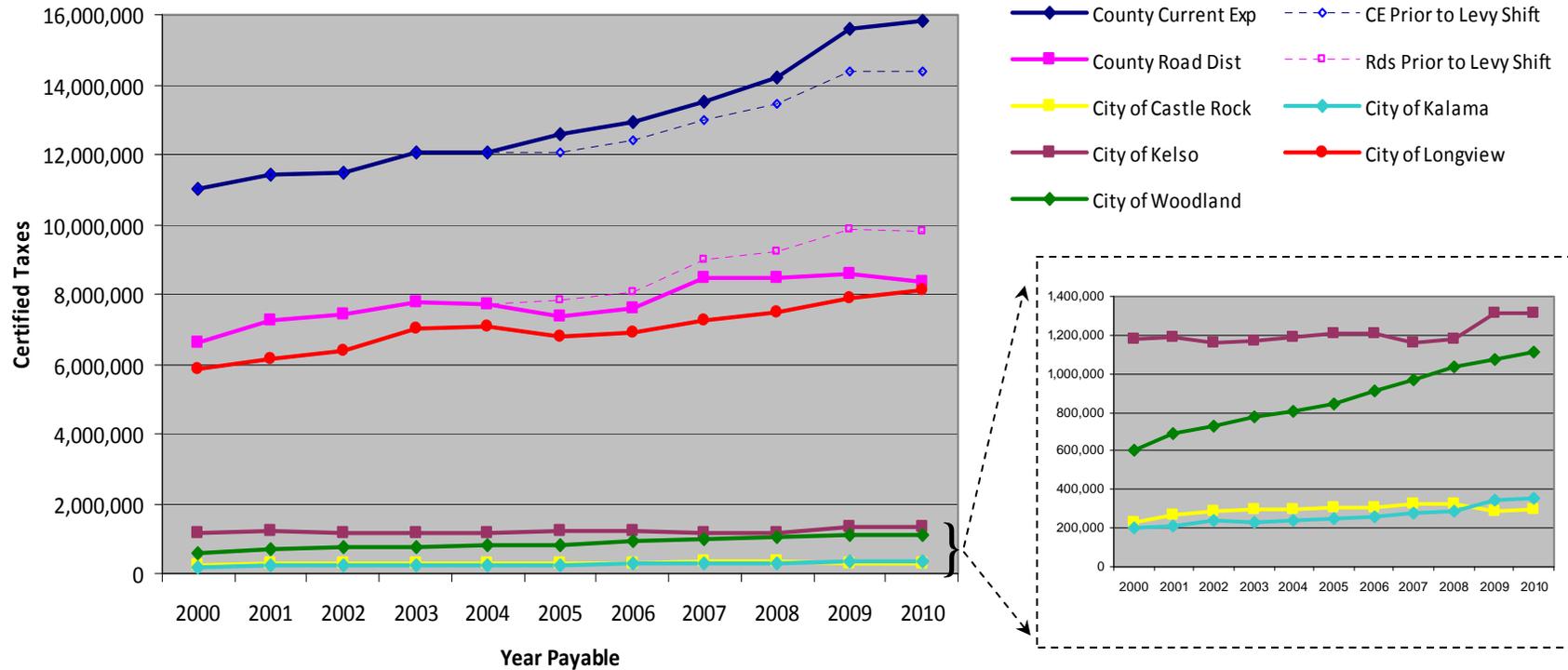
# Segregated Levy Rates—2010 Payable

<b>SEGREGATED LEVIES</b> (Used to determine Consolidated Rates reflected on prior page)				<b>Segregated Levies (Cont):</b>					
<p>* All Tax Code Areas include the State Levy and County Current Expense.                      * All Tax Code Areas also include <u>either</u> the County Road Levy <u>or</u> a City Levy.                      * All other taxing districts are represented by the symbol in parenthesis on the following chart. For example:  <b>TCA 520 R-130-Lv-#3-C3-E3 \$ 10.526866</b>                      Consolidated Rate includes: State Levy, County Current Expense, County Road (R), Toutle School Dist (130), Port of Longview (Lv), Fire Dist #3 (#3), Cemetery #3 (C3), and E.M.S. #3 (E3).</p>				<b>2010 Payable</b>	<b>2009 Payable</b>	<b>Variance</b>	<b>2010 Payable</b>	<b>2009 Payable</b>	<b>Variance</b>
<b>Taxing District</b>	<b>2010 Payable</b>	<b>2009 Payable</b>	<b>Variance</b>	<b>Taxing District</b>	<b>2010 Payable</b>	<b>2009 Payable</b>	<b>Variance</b>		
State Levy	2.105754	2.059326	0.046428	Port of Kalama (Ka)	0.000000	0.000000	0.000000		
County Current Expense	1.690435	1.662884	0.027551	Port of Longview (Lv)	0.390637	0.403700	-0.013063		
<i>Includes: Veteran's Relief</i>	0.011073	0.011228	-0.000155	Port of Woodland (Wd)	0.185454	0.206955	-0.021501		
<i>&amp; Human Services Mental Health</i>	0.024606	0.024952	-0.000346						
County Road District (R)	1.696330	1.759620	-0.063290	Cemetery #1 - Castle Rock (C1)	0.062243	0.059731	0.002512		
City of Castle Rock (CR)	2.908220	2.355276	0.552944	Cemetery #2 - Woodland (C2)	0.080753	0.078774	0.001979		
City of Kalama (KA)	1.762557	1.692989	0.069568	Cemetery #3 - Toutle (C3)	0.020570	0.018556	0.002014		
City of Kelso (KE)	1.798472	1.810218	-0.011746	Cemetery #4 - Ostrander (C4)	0.092292	0.088301	0.003991		
City of Longview (LV)	2.895612	2.723984	0.171628	Cemetery #5 - Kalama (C5)	0.099336	0.091327	0.008009		
City of Woodland (WD)	1.882207	1.920870	-0.038663	Cemetery #6 - Rose Valley (C6)	0.083724	0.082225	0.001499		
Longview School Dist (122)	3.912959	3.550382	0.362577	Cemetery #7 - Stella (C7)	0.078580	0.077748	0.000832		
Toutle School Dist (130)	3.602789	3.299525	0.303264	Fort Vancouver Reg Library (VL)	0.380280	0.338660	0.041620		
Castle Rock School Dist (401)	3.585081	3.695523	-0.110442	Rural Partial-County Library (RL)	0.298179	0.286973	0.011206		
Kalama School Dist (402)	2.169027	1.791289	0.377738	Yale Valley Library (YL)	0.445814	0.425123	0.020691		
Woodland School Dist (404)	3.250510	3.021698	0.228812						
Kelso School Dist (458)	4.433867	4.376612	0.057255	E.M.S. #1 (E1)	0.500000	0.391466	0.108534		
Fire Dist #1 - Woodland (#1)	0.955640	0.931361	0.024279	E.M.S. #3 (E3)	0.201100	0.182461	0.018639		
Fire Dist #2 - Lv / Kelso (#2)	1.464306	1.404367	0.059939	E.M.S. #4 (E4)	0.379892	0.367021	0.012871		
Fire Dist #3 - Toutle (#3)	0.819251	0.739145	0.080106						
Fire Dist #4 - Ryderwood (#4)	0.719399	0.695025	0.024374	<b>DIKING AND OTHER ASSESSMENTS</b> (Not included in Consolidated Levy Rates)					
Fire Dist #5 - Kalama (#5)	1.418270	1.273035	0.145235	CDID #1 (Longview)	0.489646	0.414872	0.074774		
Fire Dist #6 - Castle Rock (#6)	0.386549	0.370822	0.015727	CDID #2 (Woodland)	1.774278	1.959533	-0.185255		
Fire Dist #7 - Cougar (#7)	0.869693	0.820191	0.049502	CDID #3 (Kelso)	1.004276	1.019934	-0.015658		
				Drain 010 (North Kelso)	3.259607	3.242324	0.017283		
				Lexington Flood 040 (Lower)	2.951067	2.911425	0.039642		
				Lexington Flood 041 (Upper)	0.490764	0.461560	0.029204		
				Dike 015 (Willow Grove)	4.999973	4.962428	0.037545		
				Silver Lake Flood 020	1.076946	1.033301	0.043645		
				Mosquito Control	0.030731	0.028385	0.002346		
					<b>Per Parcel:</b>				
				Noxious Weed	3.320000	3.160000	0.160000		
				Noxious Weed - Forestland	0.320000	0.320000	0.000000		
				Stormwater Utility	36.000000	36.000000	0.000000		

## Four-Year Comparison by District

Taxing District	2007 PAYABLE			2008 PAYABLE			2009 PAYABLE			2010 PAYABLE		
	Assd Value	Levy Rate	Taxes	Assd Value	Levy Rate	Taxes	Assd Value	Levy Rate	Taxes	Assd Value	Levy Rate	Taxes
State	7,701,952,686	2.388654	\$18,397,300	8,468,876,343	2.227737	\$18,866,429	9,390,340,020	2.059326	\$19,337,770	9,361,655,608	2.105754	19,713,342
County Current Expense	7,702,986,076	1.756427	\$13,529,732	8,470,203,553	1.675623	\$14,192,868	9,391,876,540	1.662884	\$15,617,600	9,363,185,718	1.690435	15,827,848
County Road Dept	4,108,618,603	2.054442	\$8,440,918	4,448,289,482	1.901268	\$8,457,391	4,871,413,762	1.759620	\$8,571,837	4,919,758,992	1.696330	8,345,536
City of Castle Rock	91,219,286	3.095628	\$282,381	99,531,140	2.825739	\$281,249	122,696,283	2.355276	\$288,984	116,218,201	2.538954	295,072
Castle Rock - Library Levy	89,507,846	0.467503	\$41,842	97,503,541	0.431564	\$42,076		0.000000	\$0	113,953,025	.369266	42,079
City of Kalama	158,367,029	1.770209	\$280,343	175,360,151	1.654047	\$290,054	205,842,675	1.692989	\$348,489	203,126,698	1.762557	358,022
City of Kelso	606,625,226	1.909497	\$1,158,347	648,929,296	1.821901	\$1,182,285	727,939,344	1.810218	\$1,317,720	728,204,137	1.798472	1,309,655
City of Longview	2,296,278,710	3.147328	\$7,227,142	2,596,241,283	2.878181	\$7,472,453	2,902,511,391	2.723984	\$7,906,394	2,809,338,951	2.895612	8,134,754
City of Woodland	441,877,222	2.185594	\$965,764	501,852,201	2.054821	\$1,031,217	561,473,085	1.920870	\$1,078,517	586,538,739	1.882207	1,103,987
Fire #1 - Woodland	338,645,672	0.840528	\$284,641	371,451,486	0.822546	\$305,536	411,301,406	0.931361	\$320,848	398,167,619	.821353	327,036
Fire #1 Bond	337,351,883	0.148311	\$49,726	370,223,156	0.145858	\$53,707		0.000000	\$61,665	394,676,535	.134287	53,000
Fire #2 - Lv/Kelso	1,920,669,218	1.560834	\$2,992,733	2,136,722,266	1.500000	\$3,205,084	2,428,991,825	1.404367	\$3,411,173	2,401,335,745	1.464306	3,516,290
Fire #3 - Toutle	205,037,910	0.895659	\$183,643	228,422,428	0.843722	\$192,725	263,347,798	0.739145	\$194,652	257,134,023	.819251	210,657
Fire #4 - Ryderwood	17,025,116	0.949538	\$16,166	18,982,111	0.862654	\$16,375	23,799,404	0.695025	\$16,541	23,338,912	.719399	16,789
Fire #5 - Kalama	710,449,400	1.344656	\$955,310	737,123,715	1.358742	\$1,001,561	860,282,658	1.273035	\$1,095,170	809,511,206	1.418270	1,148,105
Fire #6 - Castle Rock	494,802,961	0.447959	\$221,651	520,686,753	0.439856	\$229,027	648,409,790	0.370822	\$240,445	635,427,716	.386549	245,623
Fire #7 - Cougar	131,634,363	0.863272	\$113,636	144,453,014	0.848777	\$122,608	161,380,028	0.820191	\$132,362	152,701,791	.869693	132,803
Port of Kalama	751,827,503	0.000000	\$0	781,018,977	0.000000	\$0	901,361,520	0.000000	\$0	0	00	0
Port of Longview	6,015,025,099	0.450317	\$2,708,668	6,647,598,032	0.414333	\$2,754,319	7,330,847,142	0.403700	\$2,959,463	7,347,769,153	.390637	2,870,307
Port of Woodland	936,133,474	0.284938	\$266,740	1,041,586,544	0.256090	\$266,740	1,159,667,878	0.206955	\$239,999	1,164,712,339	.185454	216,000
Cemetery #1 - Castle Rock	482,967,111	0.072001	\$34,774	506,773,373	0.070043	\$35,496	628,777,902	0.059731	\$37,558	615,889,710	.062243	38,334
Cemetery #2 - Woodland	944,710,927	0.087335	\$82,506	1,050,614,872	0.083695	\$87,931	1,169,584,613	0.078774	\$92,133	1,174,500,759	.080753	94,843
Cemetery #3 - Toutle	235,608,253	0.022144	\$5,217	257,945,485	0.021222	\$5,474	295,274,087	0.018556	\$5,479	290,715,886	.020570	5,979
Cemetery #4 - Ostrander	139,927,288	0.103992	\$14,551	150,874,675	0.099719	\$15,045	179,507,552	0.088301	\$15,851	177,261,227	.092292	16,359
Cemetery #5 - Kalama	559,324,430	0.097795	\$54,699	615,630,791	0.093143	\$57,342	713,589,316	0.091327	\$65,170	664,126,302	.099336	65,971
Cemetery #6 - Rose Valley	466,033,656	0.096237	\$44,850	473,490,840	0.095620	\$45,275	565,394,411	0.082225	\$46,490	561,366,047	.083724	47,000
Cemetery #7 - Stella	44,822,970	0.089593	\$4,016	55,408,812	0.076775	\$4,254	57,671,203	0.077748	\$4,484	58,094,677	.078580	4,565
Ft Vancouver Reg Library	441,877,222	0.357470	\$157,958	501,852,201	0.330610	\$165,917	561,473,085	0.338660	\$190,148	586,538,739	.380280	223,049
Rural Partial-County Library	818,058,139	0.306756	\$250,944	948,063,634	0.322594	\$305,840	1,072,712,860	0.286973	\$307,840	1,056,197,303	.298179	314,936
Yale Valley Library	147,224,340	0.462993	\$68,164	162,184,270	0.443939	\$72,000	180,589,702	0.425123	\$76,773	172,580,510	.445814	76,938
EMS #1	146,706,589	1.375290	\$200,823	161,766,151	0.412701	\$66,761	180,166,117	0.391466	\$70,529	172,131,072	.500000	86,065
EMS #3	221,844,950	0.218081	\$48,380	245,450,318	0.208001	\$51,054	282,605,078	0.182461	\$51,564	277,957,603	.201100	55,897
EMS #4	17,025,116	0.500000	\$8,513	18,982,111	0.455534	\$8,647	23,799,404	0.367021	\$8,735	23,338,912	.379892	8,866
Longview Sch Dist 122 M&O	3,746,066,287	2.884731	\$10,781,478	4,195,622,983	2.622323	\$10,948,623	4,454,729,112	2.626422	\$11,645,958	4,481,674,422	2.738307	12,272,199
Longview Sch Dist 122 Bonds	3,768,031,103	0.999216	\$3,682,734	4,216,084,211	0.970764	\$4,053,097	4,475,304,691	0.923960	\$4,096,980	4,492,634,615	1.174652	5,277,280
Toutle Sch Dist 130 M & O	313,445,373	2.629358	\$622,312	337,826,925	2.590084	\$675,339	375,765,448	2.488254	\$743,189	371,262,167	2.680047	995,000
Toutle Sch Dist 130 Bonds	321,047,574	0.925942	\$218,015	339,149,983	0.849181	\$221,416	377,186,285	0.811271	\$242,309	335,955,301	.922742	310,000
Castle Rock Sch Dist 401 M&O	492,288,262	2.670334	\$1,259,015	511,204,845	2.640820	\$1,299,247	665,345,304	2.519680	\$1,607,985	637,412,544	2.578448	1,643,535
Castle Rock Sch Dist 401 Bonds	513,094,388	1.473719	\$3,606,832	530,423,281	1.743890	\$857,970	692,562,729	1.175843	\$750,388	651,751,943	1.006633	656,074
Kalama Sch Dist 402 M & O	803,517,634	1.547468	\$1,147,017	832,216,878	1.553618	\$1,195,631	951,245,274	1.384579	\$1,230,347	899,630,687	1.769556	1,591,947
Kalama Sch Dist 402 Bonds	820,841,937	0.548979	\$406,198	843,476,381	0.474227	\$364,955	962,584,271	0.406710	\$361,405	876,158,842	.399471	350,000
Woodland Sch Dist 404 M&O	1,003,167,824	1.909562	\$1,791,577	1,109,299,314	1.853287	\$1,935,133	1,227,489,123	1.841950	\$2,140,595	1,230,373,509	2.030050	2,497,719
Woodland Sch Dist 404 Bonds	992,163,797	1.074031	\$1,006,479	1,095,196,407	1.268047	\$1,323,370	1,214,285,013	1.179748	\$1,371,027	1,193,170,733	1.220460	1,456,217
Kelso Sch Dist 458 M&O	1,549,559,367	3.726605	\$5,557,242	1,677,452,532	3.518690	\$5,685,778	1,937,040,077	3.139438	\$5,829,108	1,924,564,547	3.190797	6,140,894
Kelso Sch Dist 458 Bonds	1,585,164,305	1.506618	\$2,229,720	1,705,809,128	1.413700	\$2,284,369	1,965,673,264	1.237174	\$2,379,082	1,910,590,871	1.243070	2,375,000

## County & City Certified Taxes, 10-Year History



For the years 2005 through 2010, 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.

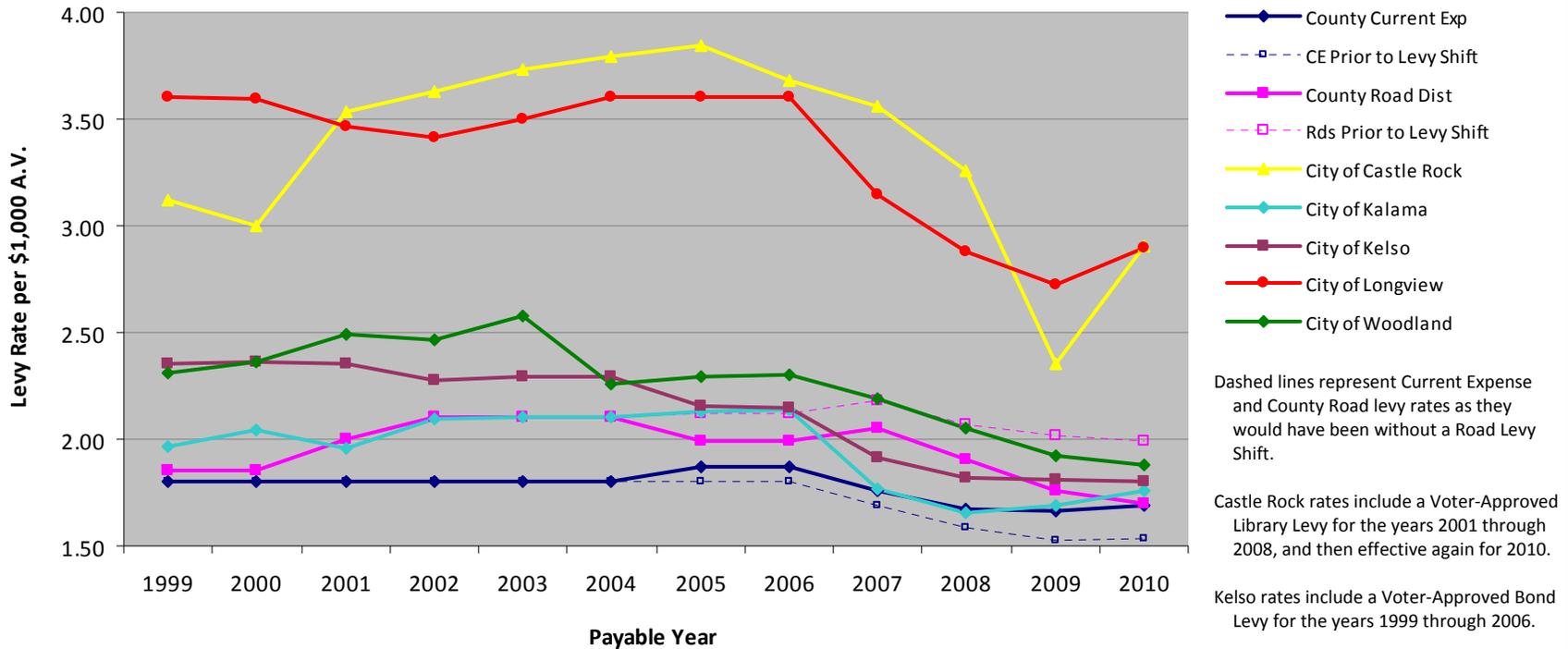
\* Figures for City of Castle Rock include a voter-approved Library Levy for the years 2001-2008 and 2010.

\*\* Figures for City of Kelso include a voter-approved bond for the years 1999 through 2006.

COUNTY & CITIES	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
<b>County Current Exp</b>	11,006,913.86	11,438,767.67	11,498,559.96	12,039,095.54	12,074,708.15	12,554,696.93	12,909,420.12	13,529,732.35	14,192,868.01	15,617,600.45	15,827,848.36
<i>C.E. Prior to Levy Shift</i>	11,006,913.86	11,438,767.67	11,498,559.96	12,039,095.54	12,074,708.15	12,073,719.83	12,415,275.99	13,007,637.46	13,437,367.89	14,351,235.70	14,366,564.49
<b>County Road Dist</b>	6,580,107.99	7,231,885.71	7,411,160.16	7,743,857.40	7,722,316.77	7,362,653.00	7,581,219.05	8,440,918.35	8,457,390.57	8,571,836.52	8,345,536.62
<i>Roads Prior to Levy Shift</i>	6,580,107.99	7,231,885.71	7,411,160.16	7,743,857.40	7,722,316.77	7,843,628.32	8,075,363.29	8,963,013.86	9,212,888.54	9,838,211.63	9,806,820.49
<b>City of Castle Rock*</b>	229,484.09	272,256.45	286,445.60	295,116.39	298,758.52	303,752.08	308,911.56	324,222.93	323,325.23	288,983.61	295,072.70
<b>City of Kalama</b>	198,617.07	214,851.80	237,411.23	234,070.91	237,494.74	245,499.90	262,362.05	280,342.88	290,053.85	348,489.47	358,022.30
<b>City of Kelso**</b>	1,177,640.15	1,191,329.18	1,162,246.92	1,169,370.25	1,187,250.83	1,207,839.38	1,212,429.02	1,158,346.82	1,182,284.91	1,317,720.48	1,309,655.00
<b>City of Longview</b>	5,866,443.95	6,128,924.75	6,348,074.32	6,991,408.54	7,067,404.58	6,784,950.70	6,910,183.09	7,227,142.01	7,472,452.53	7,906,394.31	8,134,754.73
<b>City of Woodland</b>	599,729.48	689,457.77	724,979.52	774,889.39	807,035.45	839,060.04	907,997.32	\$965,764.06	1,031,216.51	1,078,516.66	1,116,742.25

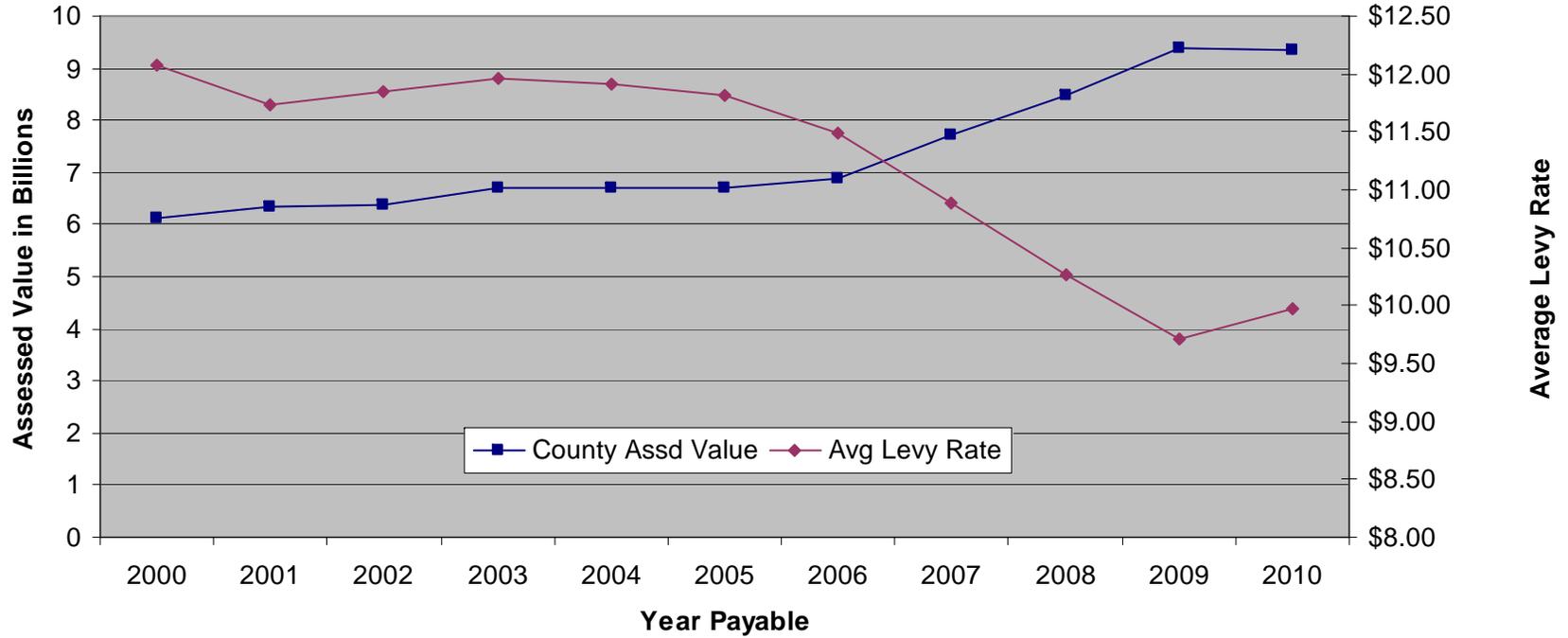
# 10-Year Levy Rate Comparison

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
<b>County Current Exp</b>	1.800000	1.800000	1.800000	1.800000	1.800000	1.871484	1.871441	1.756427	1.675623	1.662884	1.690435
<i>C.E. Prior to Levy Shift</i>	1.800000	1.800000	1.800000	1.800000	1.800000	1.799786	1.799806	1.688648	1.586427	1.528047	1.534367
<b>County Road Dist</b>	1.850000	1.999400	2.100000	2.100000	2.100000	1.988547	1.988516	2.054442	1.901268	1.759620	1.696330
<i>Roads Prior to Levy Shift</i>	1.850000	1.999400	2.100000	2.100000	2.100000	2.118451	2.118127	2.181515	2.071108	2.019580	1.993354
<b>City of Castle Rock</b>	2.999300	3.530900	3.632000	3.733100	3.791900	3.846153	3.678523	3.563131	3.257303	2.355276	2.908220
<b>City of Kalama</b>	2.040700	1.959600	2.091900	2.100000	2.104900	2.126154	2.134166	1.770209	1.654047	1.692989	1.762557
<b>City of Kelso</b>	2.365000	2.356400	2.273900	2.292400	2.291100	2.152961	2.149623	1.909497	1.821901	1.810218	1.798472
<b>City of Longview</b>	3.595700	3.468000	3.411300	3.498500	3.600000	3.600000	3.600000	3.147328	2.878181	2.723984	2.895612
<b>City of Woodland</b>	2.359800	2.487100	2.469500	2.575800	2.261000	2.296820	2.300862	2.185594	2.054821	1.920870	1.882207



# Comparison of Levy Rate to Assessed Value

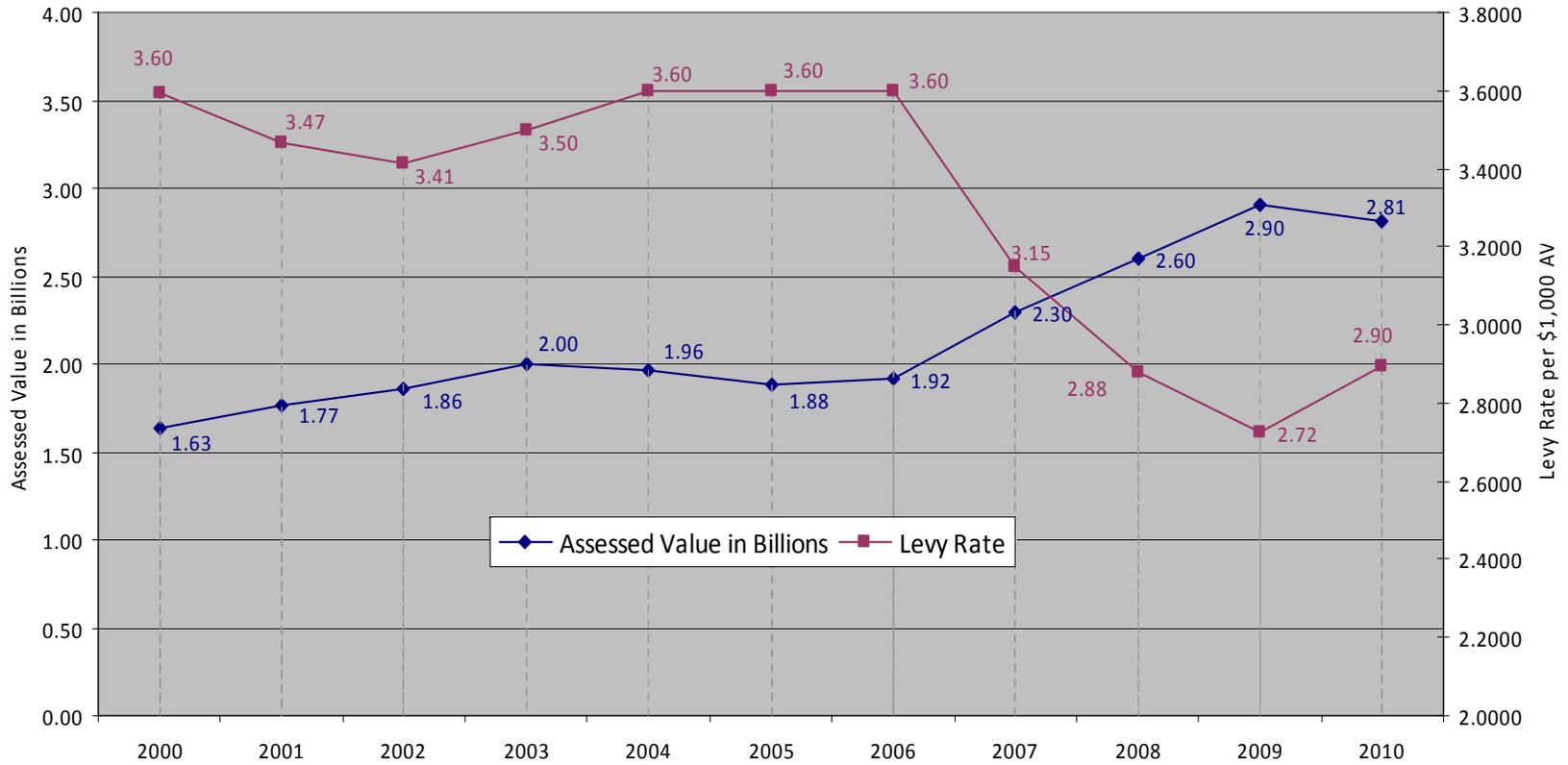
## Levy Rate Trend, County Average



Payable Year	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
Average Levy Rate per \$1,000 A.V.	\$12.08	\$11.73	\$11.84	\$11.97	\$11.92	\$11.82	\$11.48	\$10.88	\$10.27	\$9.71	\$9.97
County Assessed Value in Billions	6.114	6.354	6.388	6.688	6.708	6.708	6.898	7.702	8.47	9.391	9.363

# Levy Rate Trends

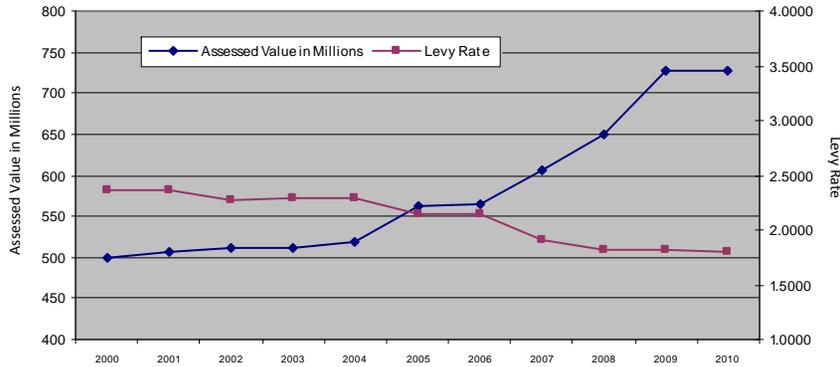
## CITY of LONGVIEW



Payable Year	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
Levy Rate per \$1,000 A.V.	3.595700	3.468000	3.411300	3.498500	3.600000	3.600000	3.600000	3.147328	2.878181	2.723984	2.895612
Assessed Value in Billions	1.63	1.77	1.86	2.00	1.96	1.88	1.92	2.30	2.60	2.90	2.81

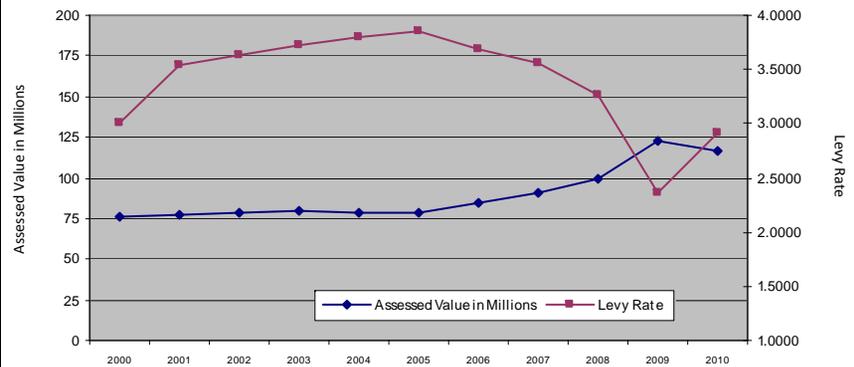
# Levy Rate Trends

## City of Kelso



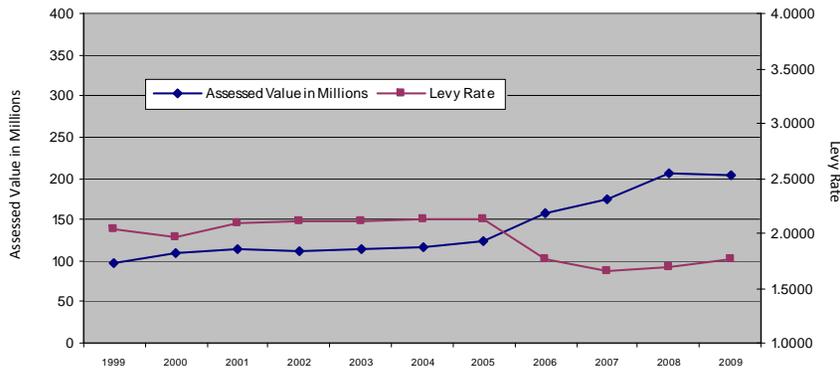
Year Payable	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
Levy Rate	2.365000	2.356400	2.273900	2.292400	2.291100	2.152961	2.149623	1.909497	1.821901	1.810218	1.798472
Assd Value in Millions	498.64	506.28	511.88	510.83	518.89	561.33	564.40	606.63	648.93	727.94	728.20

## City of Castle Rock



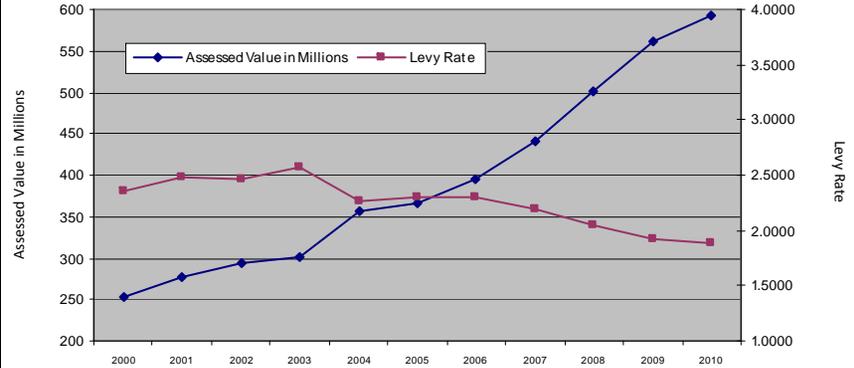
Year Payable	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
Levy Rate	2.999300	3.530900	3.632000	3.733100	3.791900	3.846153	3.678523	3.563131	3.257303	2.355276	2.90822
Assd Value in Millions	76.51	77.43	79.13	79.31	79.05	79.07	84.16	91.22	99.53	122.70	116.21

## City of Kalama



Year Payable	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
Levy Rate	2.040700	1.959600	2.091900	2.100000	2.104900	2.126154	2.134166	1.770209	1.654047	1.692989	1.762557
Assd Value in Millions	97.33	109.64	113.49	111.46	112.83	115.47	122.93	158.37	175.36	205.84	203.13

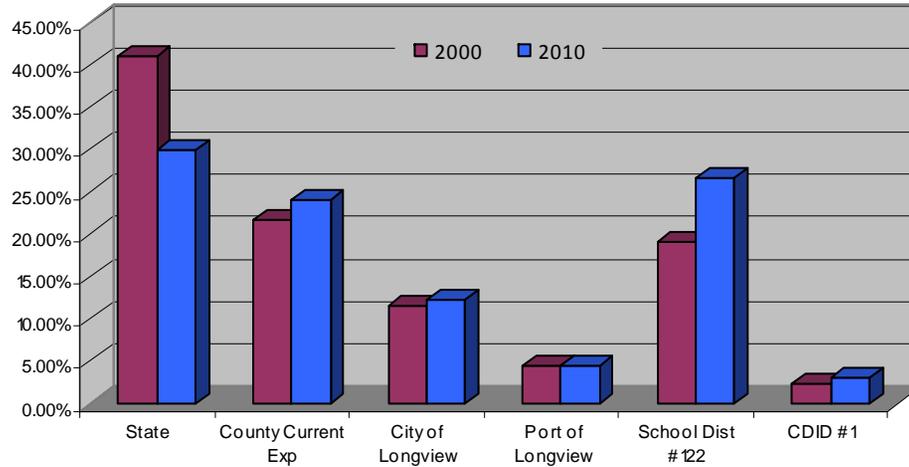
## City of Woodland



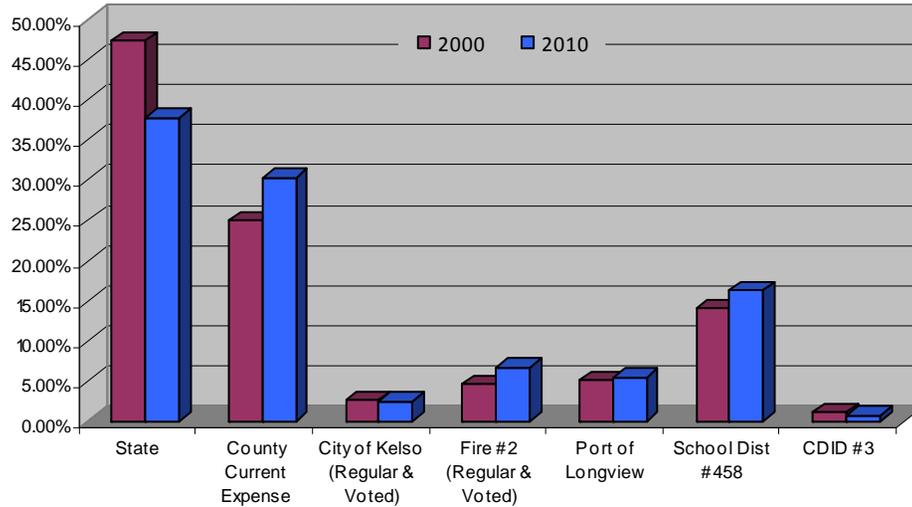
Year Payable	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
Levy Rate	2.359800	2.487100	2.469500	2.575800	2.261000	2.296820	2.300862	2.185594	2.054821	1.920870	1.882207
Assd Value in Millions	254.14	277.21	293.57	300.83	356.94	365.31	394.63	441.88	501.85	561.47	593.32

# City of Longview & City of Kelso

**Percentage of Total Collected in Tax Code Area 400**



**Percentage of Total Collected in Tax Code Area 800**



**TCA 400 2000 & 2010**

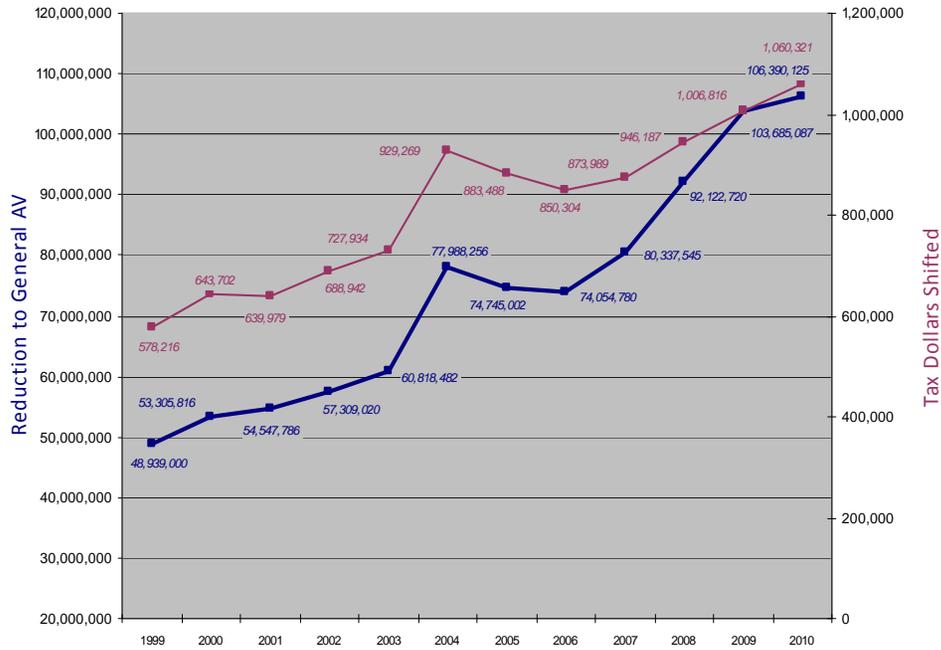
DISTRICT A.V.	2000	2010	% Change
State	6,114,952,142	9,361,655,608	+ 53.09%
County Current Exp	6,114,952,142	9,363,185,718	+ 53.12%
City of Longview	1,631,516,520	2,809,338,951	+ 72.19%
Port of Longview	5,054,077,191	7,347,769,153	+ 45.38%
School Dist #122	3,328,347,247	4,481,674,422	+ 34.65%
CDID #1	2,937,857,428	3,920,064,920	+ 33.43%
<b>LEVY RATES</b>			
State	3.418000	2.105754	- 38.39%
County Current Exp	1.800000	1.690435	- 6.09%
City of Longview	3.595700	2.895612	- 19.47%
Port of Longview	0.449800	0.390637	- 13.15%
School Dist #122	2.901500	3.912959	+ 34.86%
CDID #1	0.399600	0.489646	+ 22.53%
<b>DOLLARS COLLECTED</b>			
State	20,900,906	19,713,342	- 5.68%
County Current Exp	11,006,914	15,827,848	+ 43.80%
City of Longview	5,866,444	8,134,755	+ 38.67%
Port of Longview	2,273,324	2,870,307	+ 26.26%
School Dist #122	9,665,122	17,549,470	+ 81.58%
CDID #1	1,173,822	1,919,433	+ 63.52%

**TCA 800 2000 & 2010**

DISTRICT A.V.	2000	2010	% Change
State	6,114,952,142	9,361,655,608	+ 53.09%
County Current Expense	6,114,952,142	9,363,185,718	+ 53.12%
City of Kelso	498,635,834	728,204,137	+ 46.04%
Fire District #2	1,449,581,357	2,401,335,745	+ 65.66%
Port of Longview	5,054,077,191	7,347,769,153	+ 45.38%
School District #458	1,178,236,221	1,924,564,547	+ 63.34%
CDID #3	284,007,920	392,487,660	+ 38.20%
<b>LEVY RATES</b>			
State	3.418000	2.105754	- 38.39%
County Current Expense	1.800000	1.690435	- 6.09%
City of Kelso (Regular & Voted)	3.595700	2.895612	- 19.47%
Fire #2 (Regular & Voted)	0.449800	0.390637	- 13.15%
Port of Longview	2.901500	3.912959	+ 34.86%
School Dist #458	0.399600	0.489646	+ 22.53%
CDID #3	1.810600	1.004276	- 44.53%
<b>DOLLARS COLLECTED</b>			
State	20,900,906	19,713,342	- 5.68%
County Current Expense	11,006,914	15,827,848	+ 43.80%
City of Kelso (Regular & Voted)	1,177,640	1,309,655	+ 11.21%
Fire #2 (Regular & Voted)	2,032,893	3,516,290	+ 72.97%
Port of Longview	2,273,324	2,870,307	+ 26.26%
School Dist #458	6,165,129	8,515,894	+ 38.13%
CDID #3	514,238	394,166	- 23.35%

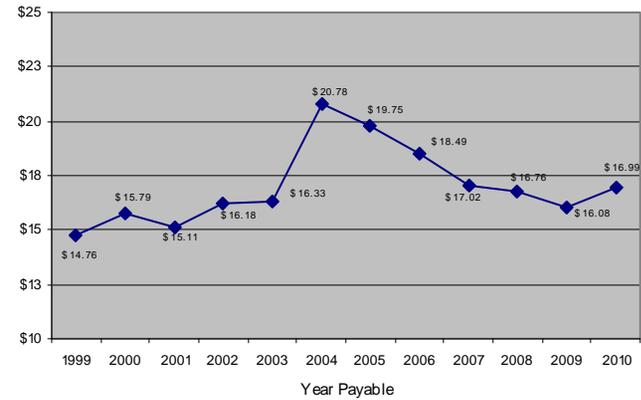
# Current Use / Open Space Assessment

**Effect of Current Use Exemptions on  
General Assessed Value & 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 based on 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. Taxing Districts are able to collect their full levy, but it is collected based on **taxable** value, meaning that the tax obligation for the district is shifted to the other taxpayers within the district. These charts demonstrate the amount of tax dollars that have been shifted in the county and what impact this shift has on an average taxpayer.

**Average Dollar Increase for \$150,000 home**

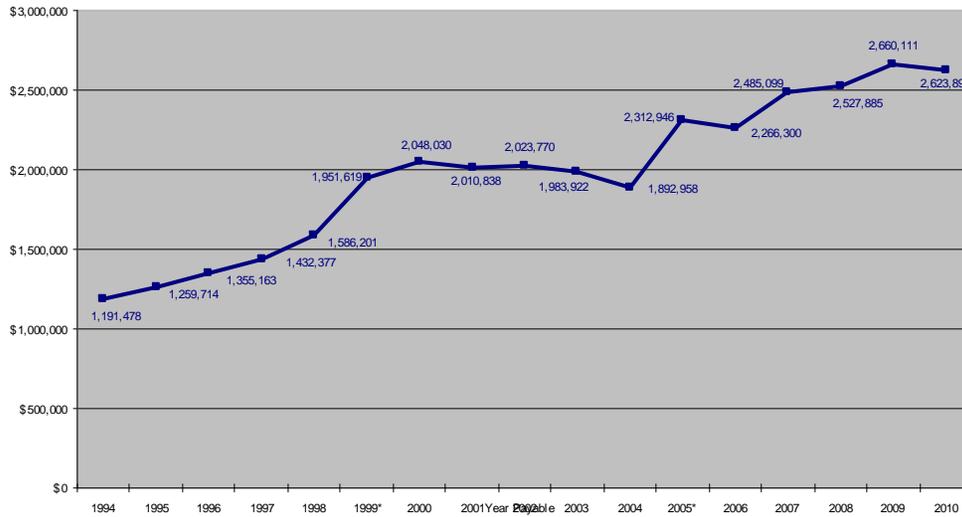


Year Payable	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
Open Space Market	55,112,890	59,611,170	60,718,010	63,593,640	67,136,452	84,247,202	81,062,332	81,999,860	90,405,300	105,106,550	114,873,197	117,554,565
Open Space Taxable	<u>6,173,890</u>	<u>6,305,354</u>	<u>6,170,224</u>	<u>6,284,620</u>	<u>6,317,970</u>	<u>6,258,946</u>	<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>
<b>Reduction to AV</b>	48,939,000	53,305,816	54,547,786	57,309,020	60,818,482	77,988,256	74,745,002	74,054,780	80,337,545	92,122,720	103,685,087	106,390,125
Approximate Levy Rate adjustment	0.098410	0.105267	0.100707	0.107848	0.108835	0.138528	0.131698	0.123266	0.113461	0.111708	0.107201	0.113244
<b>TAX DOLLARS SHIFTED:</b>	578,215.65	643,701.77	639,979.43	688,941.70	727,933.55	929,269.29	883,487.98	850,303.96	873,988.78	946,186.98	1,006,815.58	1,060,321.15
Average increase for \$150,000 home	14.76	15.79	15.11	16.18	16.33	20.78	19.75	18.49	17.02	16.76	16.08	16.99

# Senior Citizen & Disabled Persons Exemptions

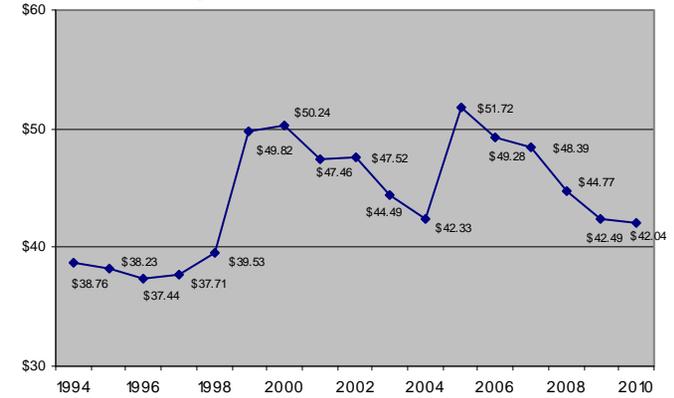
## Tax Dollars Shifted to All County Taxpayers due to Senior & Disabled Citizen Exemptions

RCW 84.36 379- 389 & WAC 458-16A-100 through 150



This program provides senior and disabled citizens 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 for \$150,000 home



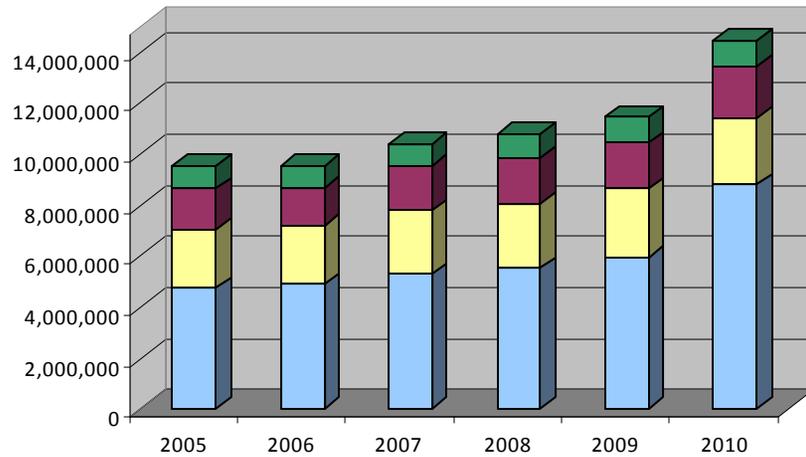
Year Payable	1994	1995	1996	1997	1998	1999*	2000	2001	2002	2003	2004	2005*	2006	2007	2008	2009	2010
County Taxable AV	4,611,205,902	4,943,009,540	5,428,729,747	5,697,838,606	6,019,109,383	5,875,588,846	6,114,952,142	6,354,870,926	6,388,088,865	6,688,386,412	6,708,171,196	6,708,418,045	6,898,117,628	7,702,986,076	8,470,203,553	9,391,876,540	9,363,185,718
Avg Reg Levy Rate**	9.041280	8.654946	8.573361	8.588839	8.380999	8.097497	8.249837	7.998281	7.964992	7.725088	7.732184	7.681188	7.464439	7.150818	6.728393	6.365208	6.426870
Avg Special Levy Rate**	4.254720	4.026294	3.942494	3.940467	3.944000	3.717531	3.825801	3.734173	4.056530	4.243864	4.183319	4.138840	4.017655	3.728140	3.542548	3.345114	3.539479
<b>Average Levy Rate</b>	<b>13.296000</b>	<b>12.681240</b>	<b>12.515855</b>	<b>12.529306</b>	<b>12.324999</b>	<b>11.815028</b>	<b>12.075639</b>	<b>11.732455</b>	<b>12.021523</b>	<b>11.968953</b>	<b>11.915503</b>	<b>11.820028</b>	<b>11.482094</b>	<b>10.878958</b>	<b>10.270941</b>	<b>9.710322</b>	<b>9.966349</b>
Seniors, Market Value	142,385,064	169,191,860	191,198,614	210,547,580	225,911,742	229,596,229	237,005,979	242,276,039	237,273,454	231,501,104	225,020,094	232,569,094	244,659,090	284,421,630	306,396,240	335,541,010	333,331,645
Seniors, Frozen Value	135,977,736	161,239,842	181,925,481	200,078,810	200,332,682	198,675,611	200,901,217	203,008,355	198,703,488	194,552,113	189,503,743	196,371,871	209,822,653	219,875,989	222,200,503	218,847,008	235,787,588
Reduction to AV	6,407,328	7,952,018	9,273,133	10,468,770	25,579,060	30,920,618	36,104,762	39,267,684	38,569,966	36,948,991	35,516,351	36,197,223	34,836,437	64,545,641	84,195,737	116,694,002	97,544,057
Dollars shifted	585,192	\$100,841	\$116,061	\$131,166	\$315,262	\$365,328	\$435,988	\$460,706	\$463,670	\$442,241	\$423,195	\$427,852	\$399,995	\$702,189	\$864,769	\$1,133,136	\$972,158
Exempt from Regular	58,369,944	58,888,139	60,870,180	59,706,220	57,371,085	104,687,723	102,236,484	99,029,163	94,671,024	92,688,773	87,557,163	139,606,256	137,091,355	134,695,262	130,188,587	124,882,981	127,148,421
Dollars shifted	\$527,739	\$509,674	\$521,862	\$512,807	\$480,827	\$847,709	\$843,434	\$792,063	\$754,054	\$716,029	\$677,708	\$1,072,342	\$1,023,310	\$963,181	\$875,960	\$794,906	\$817,166
Exempt from Special	135,977,736	161,239,842	181,925,481	200,078,810	200,332,682	198,675,611	200,901,217	203,008,355	198,703,488	194,552,113	189,503,743	196,371,871	209,822,653	219,875,989	222,200,503	218,847,008	235,787,588
Dollars shifted	\$578,547	\$649,199	\$717,240	\$788,404	\$790,112	\$738,583	\$768,608	\$758,068	\$806,047	\$825,653	\$792,755	\$812,752	\$842,995	\$819,728	\$787,156	\$732,068	\$834,565
<b>TAX DOLLARS SHIFTED:</b>	<b>\$1,191,478</b>	<b>\$1,259,714</b>	<b>\$1,355,163</b>	<b>\$1,432,377</b>	<b>\$1,586,201</b>	<b>\$1,951,619</b>	<b>\$2,048,030</b>	<b>\$2,010,838</b>	<b>\$2,023,770</b>	<b>\$1,983,922</b>	<b>\$1,892,958</b>	<b>\$2,312,946</b>	<b>\$2,266,300</b>	<b>\$2,485,099</b>	<b>\$2,527,885</b>	<b>\$2,660,111</b>	<b>\$2,623,890</b>
Total levy rate adj	0.258388	0.254848	0.249628	0.251390	0.263528	0.332157	0.334922	0.316425	0.316804	0.296622	0.282187	0.344783	0.328539	0.322615	0.298444	0.283235	0.280235
Average Increase	38.758127	38.227140	37.444211	37.708443	39.529128	49.823582	50.238262	47.463695	47.205559	44.493296	42.328032	51.717390	49.280843	48.392255	44.766669	42.485290	42.035208

\* WA State Legislature passed new income levels for the Senior Exemption program in 1999 and again in 2005, increasing the maximum allowable income to qualify. These changes resulted in a greater number of qualified applicants and higher levels of exemption.

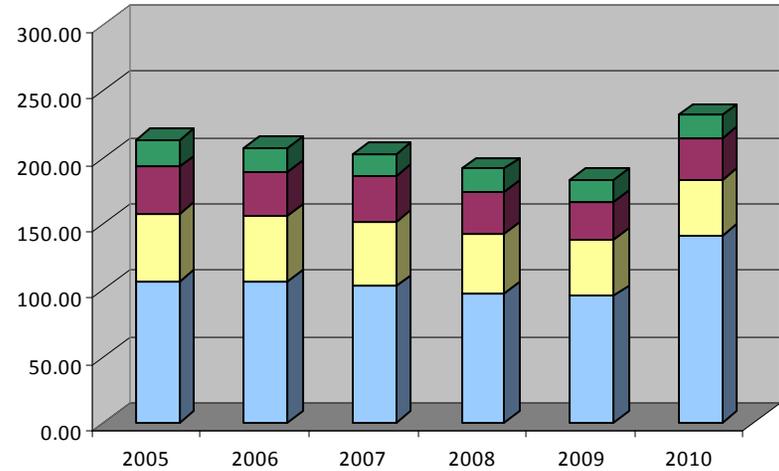
\*\* Average Total Levy Rates are averages of actual levy rates for each year, however the breakdown between special and regular levies has been estimated for the years 1994 through 1998.

# Tax Shift for Exempt Properties

**Tax Dollars Shifted due to Exempt Properties**



**Average Increase in Tax Dollars on a \$150,000 Home**



**TAX DOLLARS SHIFTED FOR EXEMPT PROPERTIES**

Year Payable	2005	2006	2007	2008	2009	2010
Open Space Properties	883,488	850,304	873,989	946,187	1,006,816	1,060,321
Senior & Disabled Citizen Properties	2,312,946	2,266,300	2,485,099	2,527,885	2,660,111	2,623,890
Private Exemptions	1,579,127	1,510,162	1,765,199	1,814,058	1,815,327	1,981,802
Public Exemptions	4,740,066	4,900,090	5,281,414	5,507,656	5,957,170	8,790,708
<b>Total Tax Dollars Shifted for Exempt Properties</b>	<b>9,515,627</b>	<b>9,526,857</b>	<b>10,405,701</b>	<b>10,795,786</b>	<b>11,439,423</b>	<b>14,456,721</b>

- **Public Exemptions**  
*i.e.: County, City, and State-owned Properties*
- **Private Exemptions**  
*i.e.: Churches, hospitals, non-profit organizations*
- **Senior Citizen & Disabled Citizen Exemptions**
- **Current Use Exemptions**

**AVERAGE DOLLAR INCREASE FOR A \$150,000 HOME**

Year Payable	2005	2006	2007	2008	2009	2010
Open Space Properties	19.75	18.49	17.02	16.76	16.08	16.99
Senior & Disabled Citizen Properties	51.72	49.28	48.39	44.77	42.49	42.04
Private Exemption Properties	35.31	32.84	34.37	32.13	28.99	31.75
Public Exempt Properties	105.99	106.55	102.84	97.54	95.14	140.83
<b>Total Avg Increase for \$150k home</b>	<b>212.77</b>	<b>207.16</b>	<b>202.63</b>	<b>191.18</b>	<b>182.70</b>	<b>231.60</b>

# 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			

# 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%	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			
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	7,759,251.58	630,522.84				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	2,285,749,159	29,516,291.94	9,759,401.81	4,114,348.48	2,002,146.99	3,670,827.73	8,649,341.75	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	<b>3,126,499,473</b>	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	<b>3,108,681,266</b>	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	<b>3,065,245,366</b>	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	<b>5,875,588,846</b>	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	2,671,944.09				4,016,414.38	212,057.53	103,943.86		436,364.5
100%	2005	6,708,418,405	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	2,615,570.08				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	<b>9,363,185,718</b>	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

## 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.

Taxing Districts in Tax Code Area (TCA) 400	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
State	3.418000	3.065300	2.915000	2.755900	2.800200	2.763855	2.568590	2.388654	2.227737	2.059326	2.105754
County Current Expense	1.800000	1.800000	1.800000	1.800000	1.800000	1.871484	1.871441	1.756427	1.675623	1.662884	1.690435
City of Longview	3.595700	3.468000	3.411300	3.498500	3.600000	3.600000	3.600000	3.147328	2.878181	2.723984	2.895612
Port of Longview	0.449800	0.447600	0.449600	0.445300	0.450000	0.450000	0.450933	0.450317	0.414333	0.403700	0.390637
Longview Sch Dist #122	2.901500	3.197800	3.985800	3.766200	4.117200	4.432066	4.556023	3.883947	3.593087	3.550382	3.912959
<b>TOTAL:</b>	<b>12.165000</b>	<b>11.978700</b>	<b>12.561700</b>	<b>12.265900</b>	<b>12.767400</b>	<b>13.117405</b>	<b>13.046987</b>	<b>11.626673</b>	<b>10.788961</b>	<b>10.400276</b>	<b>10.995397</b>

Sample Home in Neighborhood 39	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
	Annual Update, No Value Change	6-Year Physical Revaluation	Annual Update, No Value Change	Annual Update, No Value Change	Annual Update, No Value Change	Annual Update + 5% Land + 5% Impr	Annual Update, No Value Change	6-Year Physical Revaluation	Annual Update + 10% Land + 15% Impr	Annual Update + 0% Land + 14% Impr	Annual Update +0% Land -5% Impr
Land Value	28,500	29,500	29,500	29,500	29,500	31,000	31,000	38,000	41,800	41,800	41,800
Improvements Value	97,300	102,200	102,200	102,200	102,200	107,300	107,300	128,100	147,300	167,900	159,510
<b>TOTAL AV</b>	<b>125,800</b>	<b>131,700</b>	<b>131,700</b>	<b>131,700</b>	<b>131,700</b>	<b>138,300</b>	<b>138,300</b>	<b>166,100</b>	<b>189,100</b>	<b>209,700</b>	<b>201,310</b>
Levy in TCA 400 (From above chart)	12.165000	11.978700	12.561700	12.265900	12.767400	13.117405	13.046987	11.626673	10.788961	10.400276	10.995397
<b>TOTAL PROPERTY TAX DUE:</b>	<b>\$1,530.36</b>	<b>\$1,577.60</b>	<b>\$1,654.38</b>	<b>\$1,615.42</b>	<b>\$1,681.46</b>	<b>\$1,814.14</b>	<b>\$1,804.40</b>	<b>\$1,931.18</b>	<b>\$2,040.18</b>	<b>\$2,180.94</b>	<b>\$2,213.48</b>
Mosquito Control Asmt (Levy Rate per \$1,000 AV)	.026300	.033700	.033600	.061800	.046400	.042257	.043724	.043938	.028329	.028329	.030731
CDID #1 (Diking) (Levy Rate per \$1,000 AV)	.399600	.385800	.375500	.392500	.402000	.397891	.399859	.381764	.433578	.414872	.489646
Noxious Weed Asmt (Flat rate per parcel)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3.16	3.16	3.16	3.32
<b>TOTAL ASSESSMENTS DUE:</b>	<b>\$53.58</b>	<b>\$55.24</b>	<b>\$53.88</b>	<b>\$59.82</b>	<b>\$59.04</b>	<b>\$60.86</b>	<b>\$61.34</b>	<b>\$73.86</b>	<b>\$90.50</b>	<b>\$96.10</b>	<b>\$108.06</b>
<b>TOTAL AMOUNT DUE:</b>	<b>\$1,583.94</b>	<b>\$1,632.84</b>	<b>\$1,708.26</b>	<b>\$1,675.24</b>	<b>\$1,740.50</b>	<b>\$1,875.00</b>	<b>\$1,865.74</b>	<b>\$2,005.04</b>	<b>\$2,130.68</b>	<b>\$2,277.04</b>	<b>\$2,321.54</b>

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.