



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

ANNUAL REPORT

2010 Assessment Year for
Taxes Payable in 2011

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 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.

There were several recent elections that had an impact on the levies reflected in this report.

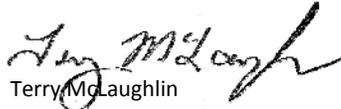
- **Kelso School District:** In 2010, voters in the Kelso School District approved a two-year replacement Maintenance & Operations (M & O) levy, increasing the amount collected from \$6,140,894 in 2010 to \$7,357,066 in 2011. This increased levy, combined with a decrease of about 0.5% in the overall assessed value of the school district, resulted in a levy rate change from \$4.43 last year to \$5.12 for 2011 payable.
- **Woodland School District:** Woodland School District voters also approved a two-year replacement M & O levy, increasing the amount collected from \$2,803,261 last year to \$2,950,000 in 2011. Combined with a net decrease of about 1% in the district assessed value, this resulted in a levy rate change from \$3.25 last year to \$3.40 for 2011 payable.
- **Longview School District:** This is the second year of a two-year replacement M & O levy and a new Capital Improvements levy that voters approved in 2009. The total collected for the district in 2010 was \$18,074,835 and will be \$19,059,000 for 2011 payable. The total assessed value of property within the district went down approximately 2.2%, which produced a levy rate of \$4.34 for 2011 (from \$3.91 in 2010).
- **Kalama School District:** This is also the second year of a two-year replacement M & O levy for Kalama Schools. The total collected in 2010 was \$1,941,947 with an increase approved for 2011 to collect \$ 2,001,947. The total assessed value in the district increased overall by about 2.2%, resulting in a levy rate change from \$1.79 in 2010 to \$2.19 in 2011.
- **City of Castle Rock:** Voters in the City of Castle Rock once again approved a library levy, certifying an increase in collection from \$42,079 last year to \$56,000 for 2011 payable. Even with an increase in the overall assessed value of the district of about 2.14%, the levy rate needed to collect this amount increased from last year's rate of \$0.37 to \$0.48 for 2011 payable.
- **Fort Vancouver Library District:** This district is spread throughout four counties; in Cowlitz County, it is limited to residents within the city limits of Woodland. Voters in this district approved a one-time lid lift, raising the levy rate amount to the statutory maximum of \$0.50 per thousand. This represents an increase of approximately 12¢ over last year's rate.

The economy continues to have a negative impact on the overall assessed valuation of the county, and this is the second consecutive year since 1984 that there has been a reduction in that value. 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 2010 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. 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

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

Laura Gressett, Current Use Specialist

Geographic Information Systems

Jim Williams, GIS Specialist
Denise Cramer, GIS Specialist

Visit our websites at:

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

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 Friday, 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>, 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.

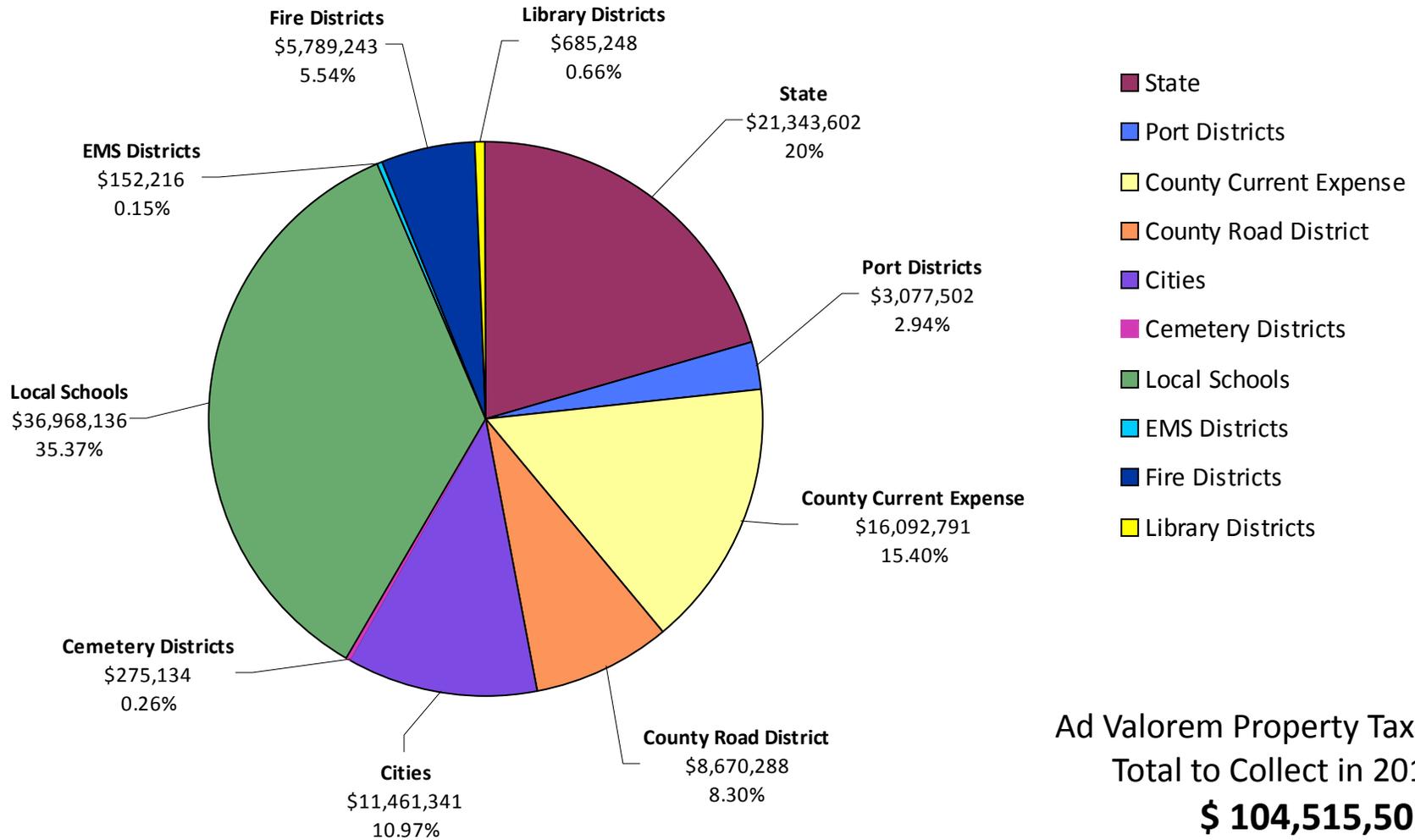
Homeowners with Limited Income: If you are a homeowner with a total household income of less than \$57,000 annually, you may qualify for the Limited Income Deferral. If you meet eligibility requirements, including residency and available equity, and have paid your first half taxes, the Department of 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 - 2011 Payable

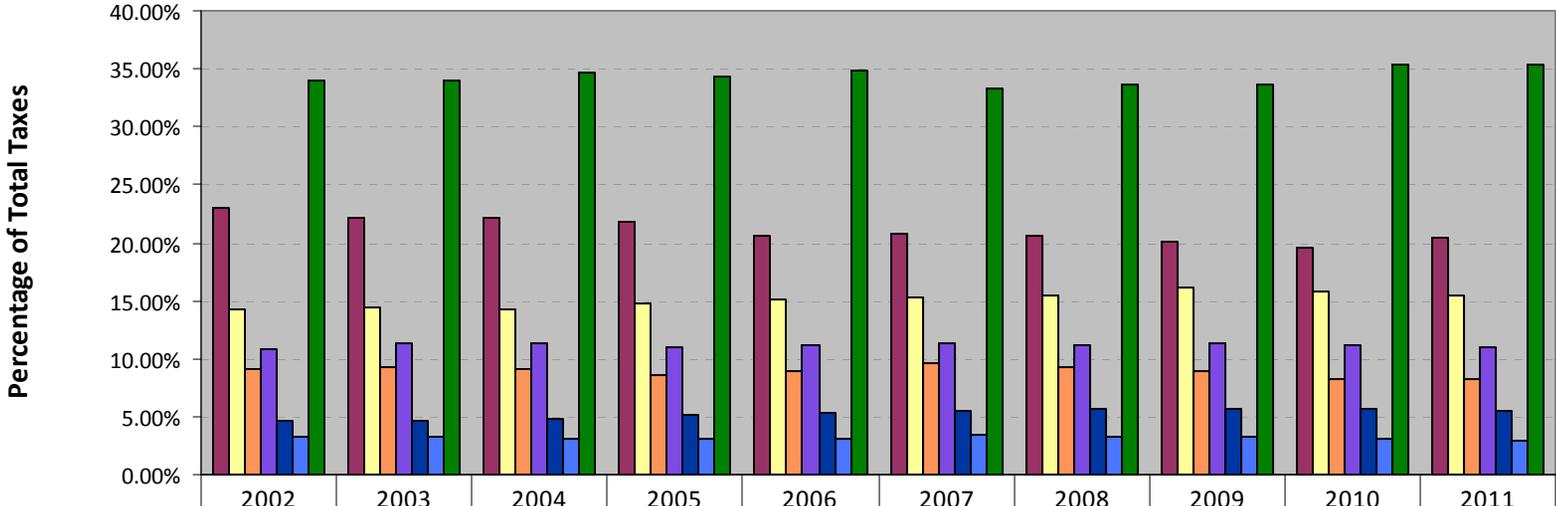


Ad Valorem Property Taxes
 Total to Collect in 2011
\$ 104,515,501.

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

Property Tax Collections

10-Year Tax Comparison by District

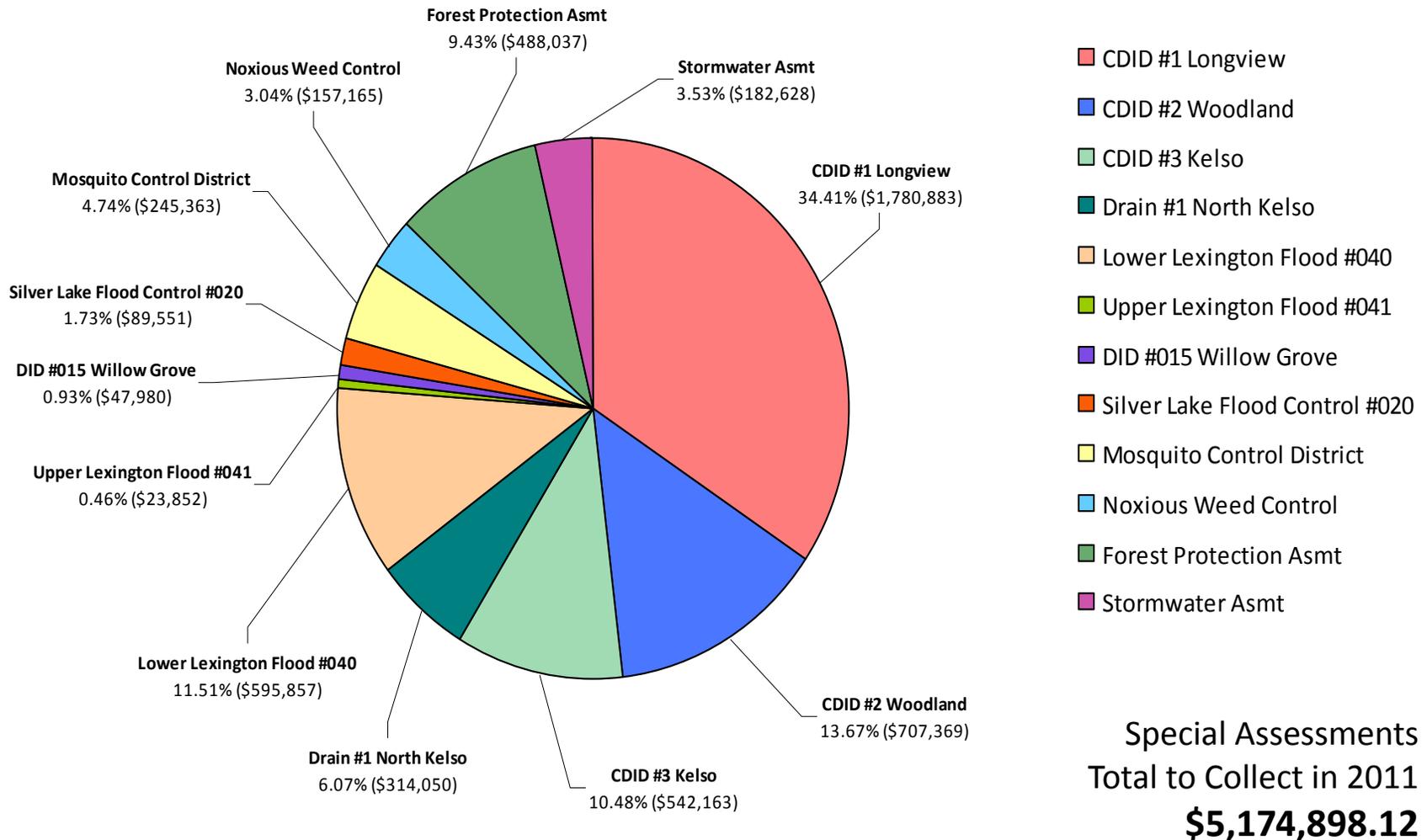


	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
State	23.04%	22.12%	22.08%	21.83%	20.66%	20.79%	20.57%	20.04%	19.62%	20.42%
County Current Exp	14.23%	14.45%	14.20%	14.78%	15.06%	15.29%	15.47%	16.18%	15.75%	15.40%
County Roads	9.17%	9.29%	9.08%	8.67%	8.84%	9.54%	9.22%	8.88%	8.31%	8.30%
Cities	10.84%	11.36%	11.28%	11.05%	11.20%	11.25%	11.23%	11.34%	11.19%	10.97%
Fire Districts	4.67%	4.67%	4.72%	5.21%	5.36%	5.44%	5.59%	5.67%	5.62%	5.54%
Port Districts	3.18%	3.20%	3.14%	3.14%	3.17%	3.36%	3.29%	3.32%	3.07%	2.94%
Local Schools	34.02%	33.91%	34.61%	34.39%	34.77%	33.22%	33.63%	33.57%	35.40%	35.37%

Total Certified Taxes Payable Year	80,809,070 2002	83,327,252 2003	85,052,970 2004	84,931,202 2005	85,743,510 2006	88,488,698 2007	91,729,668 2008	96,510,756 2009	100,471,587 2010	104,515,501 2011
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* Districts collecting less than 1% of the total taxes collected are not represented on the graph.

Special Assessments Collections - 2011 Payable



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

Property Tax Collections - 2011 Payable

GENERAL TAXING DISTRICTS	TOTAL CERTIFIED ASSESSED VALUE for General Levy Collection	New Construction Assessed Value (Incl in Total AV)	State Assessed Value (Incl in Total AV)	Annexation Assessed Value (Incl in Total AV)	Senior AV Exempt from Special Levies (Incl in Total AV)	Full Timber Assessed Value (NOT incl in Total AV)
County Current Expense	9,299,798,791	150,943,660	292,748,607	0	116,290,414	176,907,373
County Roads	4,928,621,310	119,528,900	158,704,614	0	55,545,156	176,783,237
City of Castle Rock	118,915,777	946,260	3,429,575	0	2,532,012	2,682
City of Kalama	188,528,195	1,515,430	3,095,566	0	2,342,089	98,492
City of Kelso	753,399,152	3,632,470	16,969,650	0	8,525,662	10,475
City of Longview	2,728,499,411	20,100,180	103,371,151	3,162,000	43,412,650	3,885
City of Woodland (Cowlitz ptn)	581,834,946	5,220,420	7,178,051	0	3,932,845	8,602
Port of Kalama	871,127,106	13,676,460	24,012,336	0	6,686,150	37,346,256
Port of Longview	7,275,676,529	125,888,470	191,052,622	0	99,561,267	127,902,911
Port of Woodland	1,152,995,156	11,378,730	77,683,649	0	10,042,997	11,658,207
Fire #1 - Woodland	387,657,550	3,443,700	38,592,565	0	4,941,695	1,035,029
Fire #2 - Kelso/Longview	2,421,162,787	17,652,080	46,672,620	17,917,360	36,727,317	4,957,807
Fire #3 - Toutle	263,210,525	1,626,570	1,064,453	0	4,337,532	331,131
Fire #4 - Ryderwood	25,255,227	71,770	302,521	0	2,033,166	103,525
Fire #5 - Kalama	824,452,796	12,457,940	24,336,916	0	6,621,280	3,792,433
Fire #6 - Castle Rock	653,791,640	9,848,210	36,021,508	2,901,680	12,832,152	2,930,536
Fire #7 - Cougar (Cowlitz ptn)	155,273,738	1,570,320	31,382,091	0	1,219,027	1,536,866
EMS #1 - North Country	174,260,625	1,766,210	31,582,248	0	1,219,027	18,767,145
EMS #3 - Toutle	285,452,145	2,677,970	1,064,453	0	4,337,532	6,392,488
EMS #4 - Ryderwood	25,255,227	71,770	302,521	0	2,033,166	103,525
Cemetery #1 - Castle Rock	631,923,055	10,676,150	31,643,186	0	12,611,829	18,132,327
Cemetery #2 - Woodland	1,162,688,822	11,396,730	77,659,835	0	10,093,567	24,533,165
Cemetery #3 - Silverlake	298,321,053	2,676,100	1,427,302	0	4,215,181	34,433,350
Cemetery #4 - Ostrander	180,179,305	705,330	9,168,918	0	2,820,027	20,050,205
Cemetery #5 - Kalama	672,217,003	12,002,980	21,390,021	0	5,908,692	4,894,376
Cemetery #6 - Rose Valley	570,261,851	5,226,690	14,791,768	0	5,392,703	30,693,859
Cemetery #7 - Stella	62,965,339	312,300	978,747	0	950,512	3,915,736
Partial County Rural Library	1,048,081,156	11,482,660	9,921,241	0	16,547,405	18,070,667
Yale Valley Library	174,800,192	1,766,210	31,476,675	0	1,219,027	17,854,820
Ft Vancouver Library (Cowlitz ptn)	581,834,946	5,220,420	7,178,051	0	3,932,845	8,602

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 <i>or</i> 80% of 1983 Timber Roll	Senior Exempt AV Removed from Roll
Longview School District #122	4,378,476,619	18,750,951	9,375,476	110,711,080
Toutle School District #130	301,546,692	35,697,914	77,086,660	9,684,342
Castle Rock Sch Dist #401 (Cowlitz ptn)	639,261,266	24,203,426	12,101,713	32,219,935
Kalama School District #402	856,625,359	33,223,546	62,638,190	13,068,086
Woodland Sch Dist #404 (Cowlitz ptn)	1,152,595,255	24,532,864	65,353,623	19,963,046
Kelso School District #458	1,854,962,790	40,477,538	61,573,309	63,507,030

Consolidated Levy Rates - 2011 Payable

TAX CODE	TAXING DISTRICTS	2011 PAYABLE	2010 PAYABLE	Variance	TAX CODE	TAXING DISTRICTS	2011 PAYABLE	2010 PAYABLE	Variance
400	LV-122-Lv	11.796298	10.995397	0.800901	780	R-402-Km-C6	8.060329	7.745270	0.315059
402	LV-122-Lv-#2a	11.811298	(new)	0.000000	790	R-402-Lv-C6	8.453626	8.135907	0.317719
410	R-122-Lv	10.519183	9.796115	0.723068	795	R-402-Lv-#5-C6	9.886540	9.554177	0.332363
415	R-122-Lv-RL	10.819671	10.094294	0.725377	800	KE-458-Lv-#2	12.804756	11.883471	0.921285
420	R-122-Lv-#2-RL	12.319670	11.558600	0.761070	802	KE-458-Lv-#2-C6	12.887183	11.967195	0.919988
421	R-122-Lv-#2-RL	10.024277	9.452846	0.571431	805	LV-458-Lv	12.576703	11.516305	1.060398
425	R-122-Lv-#2	12.019182	11.260421	0.758761	810	R-458-Lv	11.299588	10.317023	0.982565
430	R-122-Lv-#6-RL	11.205596	10.480843	0.724753	815	R-458-Lv-RL	11.600076	10.615202	0.984874
440	R-122-Lv-C7-RL	10.893287	10.172874	0.720413	820	R-458-Lv-C4	11.392352	10.409315	0.983037
450	R-122-Lv-#2-C7-RL	12.393286	11.637180	0.756106	825	R-458-Km-C6	10.988718	10.010110	0.978608
510	R-130-Lv-C3	9.634453	9.506515	0.127938	830	R-458-Lv-#2	12.799587	11.781329	1.018258
515	R-130-Lv-C3-E3	9.834551	9.707615	0.126936	835	R-458-Lv-#2-RL	13.100075	12.079508	1.020567
520	R-130-Lv-#3-C3-E3	10.649872	10.526866	0.123006	840	R-458-Lv-#2-C4	12.892351	11.873621	1.018730
521	R-130-Lv-#3-C3-E3	8.354479	8.421112	-0.066633	845	R-458-Lv-#5-C6	12.814929	11.819017	0.995912
530	R-130-Lv-#6-C3	10.020378	9.893064	0.127314	850	R-458-Lv-C6	11.382015	10.400747	0.981268
540	R-130-Lv-C1	9.674712	9.548188	0.126524	855	R-458-Km-#5-C6	12.421632	11.428380	0.993252
545	R-130-Lv-C1-E3	9.874810	9.749288	0.125522	860	R-458-Lv-#2-C6	12.882014	11.865053	1.016961
550	R-130-Lv-#3-C1-E3	10.690131	10.568539	0.121592	861	R-458-Lv-#2-C6	10.586621	9.759299	0.827322
600	CR-401-Lv-#6-C1	10.401764	11.128919	-0.727155	865	R-458-Km-#2-C6	12.488717	11.474416	1.014301
620	R-401-Lv-C1	8.771062	9.530480	-0.759418	880	R-458-Lv-#6	11.685513	10.703572	0.981941
625	R-401-Lv-C1-E3	8.971160	9.731580	-0.760420	885	R-458-Lv-#6-RL	11.986001	11.001751	0.984250
630	R-401-Lv-#2-C1	10.271061	10.994786	-0.723725	890	R-458-Lv-#6-C4	11.778277	10.795864	0.982413
640	R-401-Lv-#3-C1-E3	9.786481	10.550831	-0.764350	900	WD-404-Wd-C2-VL	10.140722	9.575393	0.565329
650	R-401-Lv-#6-C1	9.156987	9.917029	-0.760042	910	R-404-Wd-C2	9.462532	9.009236	0.453296
651	R-401-Lv-#6-C1	6.861594	7.811275	-0.949681	912	R-404-Wd-C2-YL	9.916735	9.455050	0.461685
660	R-401-Lv-#6	9.096297	9.854786	-0.758489	915	R-404-Wd-C2-E1-YL	10.410898	9.955050	0.455848
670	R-401-Lv	8.710372	9.468237	-0.757865	917	R-404-Wd-C2-E1	9.956695	9.509236	0.447459
680	R-401-Lv-#4-E4	9.739842	10.567528	-0.827686	920	R-404-Wd-#1-C2	10.333639	9.964876	0.368763
710	R-402-Km	7.977902	7.661546	0.316356	921	R-404-Wd-#1-C2	8.038246	7.859122	0.179124
715	R-402-Km-#5-C6	9.493243	9.163540	0.329703	930	R-404-Km-C2-E1-YL	10.223560	9.769596	0.453964
720	R-402-Lv	8.371199	8.052183	0.319016	935	R-404-Km-C2-YL	9.729397	9.269596	0.459801
725	R-402-Lv-E1	8.865362	8.552183	0.313179	937	R-404-Km-C2	9.275194	8.823782	0.451412
730	R-402-Lv-C4	8.463963	8.144475	0.319488	940	R-404-Wd-#7-C2-E1-YL	11.405700	10.824743	0.580957
735	R-402-Km-E1	8.472065	8.161546	0.310519	941	R-404-Wd-#7-C2-E1-YL	9.110307	8.718989	0.391318
750	KM-402-Km-#5-C5	9.684705	9.245379	0.439326	950	R-404-Wd-#5-C2	10.895446	10.427506	0.467940
760	R-402-Km-C5	8.078302	7.760882	0.317420	960	R-404-Km-#7-C2-E1-YL	11.218362	10.639289	0.579073
765	R-402-Km-#5-C5	9.511216	9.179152	0.332064	965	R-404-Km-#1-C2	10.146301	9.779422	0.366879
770	R-402-Wd-C5	8.265640	7.946336	0.319304					

Segregated Levy Rates - 2011 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

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	2011 Payable	2010 Payable	Variance
County Current Expense	1.730445	1.690435	0.040010
<i>C.E. Includes: Veteran's Relief & Human Svcs Mental Health</i>	<i>0.011250</i>	<i>0.011073</i>	<i>0.000177</i>
State Levy	2.295393	2.105754	0.189639
County Road District (R)	1.759171	1.696330	0.062841
City of Castle Rock (CR)	3.003948	2.908220	0.095728
City of Kalama (KM)	1.932660	1.762557	0.170103
City of Kelso (KE)	1.764340	1.798472	-0.034132
City of Longview (LV)	3.036286	2.895612	0.140674
City of Woodland (WD)	1.937361	1.882207	0.055154
Longview School Dist (#122)	4.340877	3.912959	0.427918
Toutle School Dist (#130)	3.435716	3.602789	-0.167073
Castle Rock School Dist (#401)	2.532066	3.585081	-1.053015
Kalama School Dist (#402)	2.192893	2.169027	0.023866
Woodland School Dist (#404)	3.408613	3.250510	0.158103
Kelso School Dist (#458)	5.121282	4.433867	0.687415
Fire Dist #1 - Woodland (#1)	0.871107	0.955640	-0.084533
Fire Dist #2 - Lv / Kelso (#2 & #2a)*	1.499999	1.464306	0.035693
Fire Dist #3 - Toutle (#3)	0.815321	0.819251	-0.003930
Fire Dist #4 - Ryderwood (#4)	0.673708	0.719399	-0.045691
Fire Dist #5 - Kalama (#5)	1.432914	1.418270	0.014644
Fire Dist #6 - Castle Rock (#6)	0.385925	0.386549	-0.000624
Fire Dist #7 - Cougar (#7)	0.994802	0.869693	0.125109

TAXING DISTRICT	2011 PAYABLE	2010 Payable	Variance
Port of Kalama (Km)	0.000000	0.000000	0.000000
Port of Longview (Lv)	0.393297	0.390637	0.002660
Port of Woodland (Wd)	0.187338	0.185454	0.001884
Cemetery #1 - Castle Rock (C1)	0.060690	0.062243	-0.001553
Cemetery #2 - Woodland (C2)	0.081572	0.080753	0.000819
Cemetery #3 - Toutle (C3)	0.020431	0.020570	-0.000139
Cemetery #4 - Ostrander (C4)	0.092764	0.092292	0.000472
Cemetery #5 - Kalama (C5)	0.100400	0.099336	0.001064
Cemetery #6 - Rose Valley (C6)	0.082427	0.083724	-0.001297
Cemetery #7 - Stella (C7)	0.073616	0.078580	-0.004964
Fort Vancouver Reg Library (VL)	0.500000	0.380280	0.119720
Rural Partial-County Library (RL)	0.300488	0.298179	0.002309
Yale Valley Library (YL)	0.454203	0.445814	0.008389
E.M.S. #1 (E1)	0.494163	0.500000	-0.005837
E.M.S. #3 (E3)	0.200098	0.201100	-0.001002
E.M.S. #4 (E4)	0.355762	0.379892	-0.024130

DIKING AND OTHER ASSESSMENT DISTRICTS

Not included in Consolidated Levy Rates

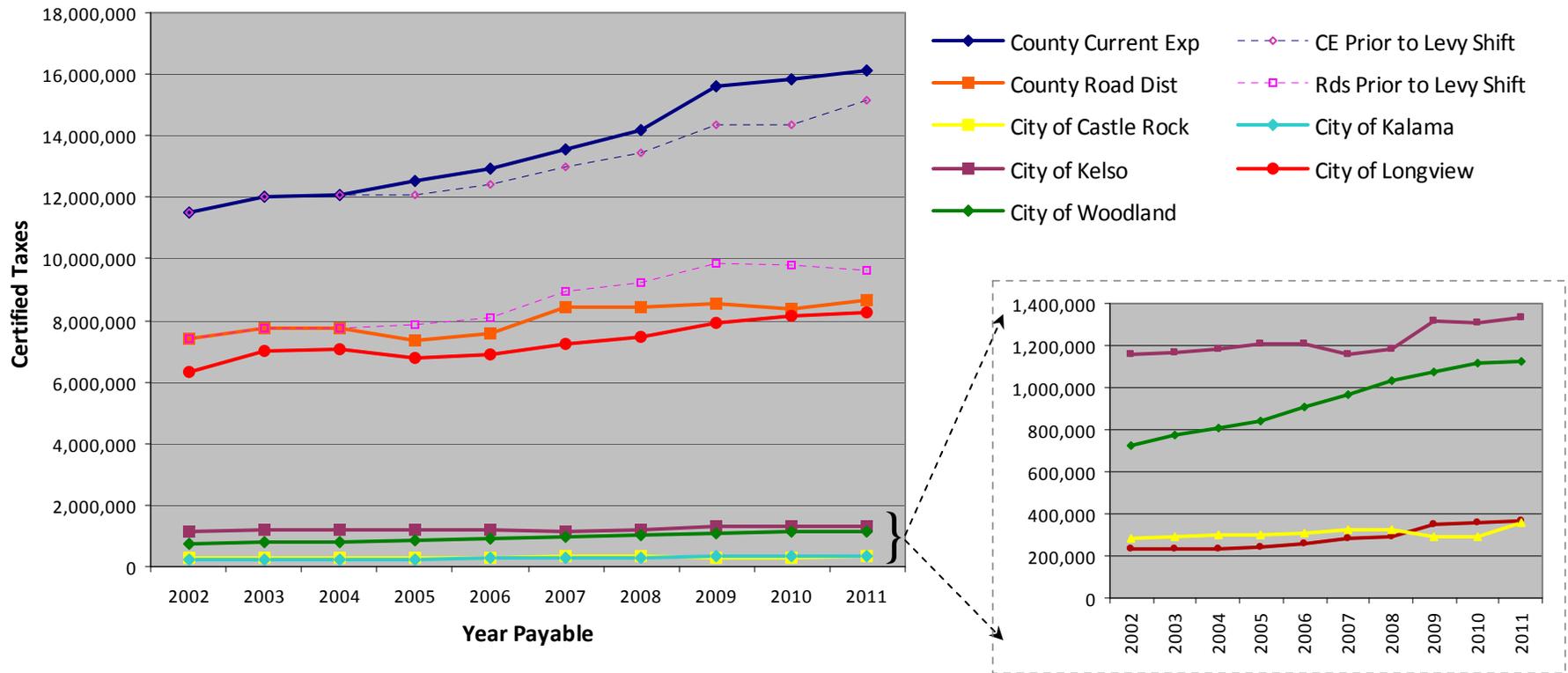
Levy Rate per \$1,000 of value:			
CDID #1 (Longview)	0.471520	0.489646	-0.018126
CDID #2 (Woodland)	1.520415	1.774278	-0.253863
CDID #3 (Kelso)	1.316393	1.004276	0.312117
Drain 010 (North Kelso)	3.308513	3.259607	0.048906
Lexington Flood 040 (Lower)	2.985258	2.951067	0.034191
Lexington Flood 041 (Upper)	0.490836	0.490764	0.000072
Dike 015 (Willow Grove)	5.046060	4.999973	0.046087
Silver Lake Flood 020	1.079443	1.076946	0.002497
Mosquito Control	0.030327	0.030731	-0.000404
Flat Rate per Unit:			
Noxious Weed	\$3.32 /parcel	\$3.32 /parcel	0.000000
Noxious Weed - Forestland	\$0.32 /acre	0.32 /acre	0.000000
Stormwater Utility	\$36 /parcel	\$36 /parcel	0.000000

* Fire District #2 includes two separate levies for the total levy rate shown. The rate for all property within Fire District #2 is \$1.499999/\$1,000. Property that was annexed into the City of Longview for 2011 payable remains subject to non-voted debt obligation through 2013 payable; that levy rate is reflected as "#2a" and is \$0.015000/\$1,000 (RCW 35A.15.500).

Four-Year Comparison by District

Taxing District	2008 PAYABLE			2009 PAYABLE			2010 PAYABLE			2011 PAYABLE		
	Assd Value	Levy Rate	Taxes	Assd Value	Levy Rate	Taxes	Assd Value	Levy Rate	Taxes	Assd Value	Levy rate	Taxes
State	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	9,298,451,721	2.295393	\$21,343,602
County Current Expense	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	9,299,798,791	1.730445	\$16,092,791
County Road Dept	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	4,928,621,310	1.759171	\$8,670,288
City of Castle Rock	99,531,140	2.825739	\$281,249	122,696,283	2.355276	\$288,984	116,218,201	2.538954	295,072	118,915,777	2.522793	\$300,000
Castle Rock - Library Levy	97,503,541	0.431564	\$42,076		0.000000	\$0	113,953,025	.369266	42,079	116,383,765	0.481155	\$55,999
City of Kalama	175,360,151	1.654047	\$290,054	205,842,675	1.692989	\$348,489	203,126,698	1.762557	358,022	188,528,195	1.932660	\$364,361
City of Kelso	648,929,296	1.821901	\$1,182,285	727,939,344	1.810218	\$1,317,720	728,204,137	1.798472	1,309,655	753,399,152	1.764340	\$1,329,252
City of Longview	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	2,728,499,411	3.036286	\$8,284,505
City of Woodland	501,852,201	2.054821	\$1,031,217	561,473,085	1.920870	\$1,078,517	586,538,739	1.882207	1,103,987	581,834,946	1.937361	\$1,127,224
Fire #1 - Woodland	371,451,486	0.822546	\$305,536	411,301,406	0.931361	\$320,848	398,167,619	.821353	327,036	387,657,550	0.871107	\$337,691
Fire #1 Bond	370,223,156	0.145858	\$53,707		0.000000	\$61,665	394,676,535	.134287	53,000	0	0.000000	\$0
Fire #2 - Lv/Kelso	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	2,421,162,787	1.484999	\$3,595,424
Fire #2, Non-Voted Debt	n/a			n/a			n/a			2,424,051,799	0.015000	\$36,361
Fire #3 - Toutle	228,422,428	0.843722	\$192,725	263,347,798	0.739145	\$194,652	257,134,023	.819251	210,657	263,210,525	0.815321	\$214,601
Fire #4 - Ryderwood	18,982,111	0.862654	\$16,375	23,799,404	0.695025	\$16,541	23,338,912	.719399	16,789	25,255,227	0.673708	\$17,015
Fire #5 - Kalama	737,123,715	1.358742	\$1,001,561	860,282,658	1.273035	\$1,095,170	809,511,206	1.418270	1,148,105	824,452,796	1.432914	\$1,181,370
Fire #6 - Castle Rock	520,686,753	0.439856	\$229,027	648,409,790	0.370822	\$240,445	635,427,716	.386549	245,623	653,791,640	0.385925	\$252,315
Fire #7 - Cougar	144,453,014	0.848777	\$122,608	161,380,028	0.820191	\$132,362	152,701,791	.869693	132,803	155,273,738	0.994802	\$154,467
Port of Kalama	781,018,977	0.000000	\$0	901,361,520	0.000000	\$0	0	00	0	871,127,106	0.000000	\$0
Port of Longview	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	7,275,676,529	0.393297	\$2,861,502
Port of Woodland	1,041,586,544	0.256090	\$266,740	1,159,667,878	0.206955	\$239,999	1,164,712,339	.185454	216,000	1,152,995,156	0.187338	\$216,000
Cemetery #1 - Castle Rock	506,773,373	0.070043	\$35,496	628,777,902	0.059731	\$37,558	615,889,710	.062243	38,334	631,923,055	0.060690	\$38,351
Cemetery #2 - Woodland	1,050,614,872	0.083695	\$87,931	1,169,584,613	0.078774	\$92,133	1,174,500,759	.080753	94,843	1,162,688,822	0.081572	\$94,843
Cemetery #3 - Toutle	257,945,485	0.021222	\$5,474	295,274,087	0.018556	\$5,479	290,715,886	.020570	5,979	298,321,053	0.020431	\$6,095
Cemetery #4 - Ostrander	150,874,675	0.099719	\$15,045	179,507,552	0.088301	\$15,851	177,261,227	.092292	16,359	180,179,305	0.092764	\$16,714
Cemetery #5 - Kalama	615,630,791	0.093143	\$57,342	713,589,316	0.091327	\$65,170	664,126,302	.099336	65,971	672,217,003	0.100400	\$67,491
Cemetery #6 - Rose Valley	473,490,840	0.095620	\$45,275	565,394,411	0.082225	\$46,490	561,366,047	.083724	47,000	570,261,851	0.082427	\$47,005
Cemetery #7 - Stella	55,408,812	0.076775	\$4,254	57,671,203	0.077748	\$4,484	58,094,677	.078580	4,565	62,965,339	0.073616	\$4,635
Ft Vancouver Reg Library	501,852,201	0.330610	\$165,917	561,473,085	0.338660	\$190,148	586,538,739	.380280	223,049	581,834,946	0.500000	\$290,918
Rural Partial-County Library	948,063,634	0.322594	\$305,840	1,072,712,860	0.286973	\$307,840	1,056,197,303	.298179	314,936	1,048,081,156	0.300488	\$314,936
Yale Valley Library	162,184,270	0.443939	\$72,000	180,589,702	0.425123	\$76,773	172,580,510	.445814	76,938	174,800,192	0.454203	\$79,395
EMS #1	161,766,151	0.412701	\$66,761	180,166,117	0.391466	\$70,529	172,131,072	.500000	86,065	174,260,625	0.494163	\$86,113
EMS #3	245,450,318	0.208001	\$51,054	282,605,078	0.182461	\$51,564	277,957,603	.201100	55,897	285,452,145	0.200098	\$57,118
EMS #4	18,982,111	0.455534	\$8,647	23,799,404	0.367021	\$8,735	23,338,912	.379892	8,866	25,255,227	0.355762	\$8,985
Longview Sch Dist 122 M&O	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	4,378,476,619	3.074169	\$13,460,177
Longview Sch Dist 122 Bonds	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	4,378,476,619	1.266708	\$5,546,251
Toutle Sch Dist 130 M & O	337,826,925	2.590084	\$675,339	375,765,448	2.488254	\$743,189	371,262,167	2.680047	995,000	301,546,692	2.786336	\$840,210
Toutle Sch Dist 130 Bonds	339,149,983	0.849181	\$221,416	377,186,285	0.811271	\$242,309	335,955,301	.922742	310,000	301,546,692	0.649380	\$195,818
Castle Rock Sch Dist 401 M&O	511,204,845	2.640820	\$1,299,247	665,345,304	2.519680	\$1,607,985	637,412,544	2.578448	1,643,535	639,261,266	2.532066	\$1,618,652
Castle Rock Sch Dist 401 Bonds	530,423,281	1.743890	\$857,970	692,562,729	1.175843	\$750,388	651,751,943	1.006633	656,074	639,261,266	0.000000	\$0
Kalama Sch Dist 402 M & O	832,216,878	1.553618	\$1,195,631	951,245,274	1.384579	\$1,230,347	899,630,687	1.769556	1,591,947	856,625,359	1.821287	\$1,560,160
Kalama Sch Dist 402 Bonds	843,476,381	0.474227	\$364,955	962,584,271	0.406710	\$361,405	876,158,842	.399471	350,000	856,625,359	0.371607	\$318,328
Woodland Sch Dist 404 M&O	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	1,152,595,255	2.174045	\$2,505,794
Woodland Sch Dist 404 Bonds	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	1,152,595,255	1.234568	\$1,422,957
Kelso Sch Dist 458 M&O	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	1,854,962,790	3.838730	\$7,120,701
Kelso Sch Dist 458 Bonds	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	1,854,962,790	1.282552	\$2,379,086

County & City Certified Taxes, 10-Year History



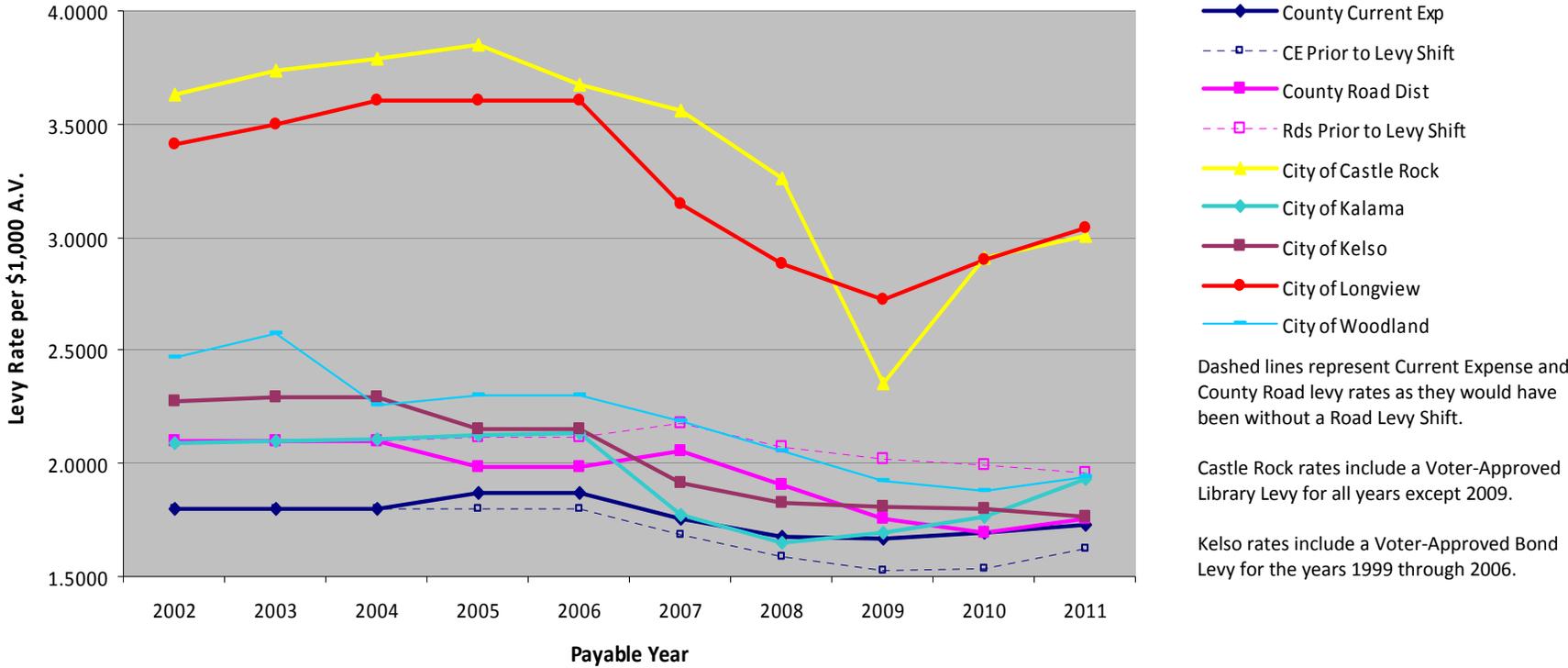
For the years 2005 through 2011, Cowlitz County used a Road Levy Shift as described in RCW 84.52.043, meaning funds were shifted from the County Road Department to the County Current Expense fund.

* Figures for City of Castle Rock include a voter-approved Library Levy for all years except 2009..
 ** Figures for City of Kelso include a voter-approved bond for the years 2000 through 2006.

COUNTY & CITIES	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
County Current Exp	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
County Road Dist	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
City of Castle Rock*	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
City of Kalama	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
City of Kelso**	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
City of Longview	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
City of Woodland	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

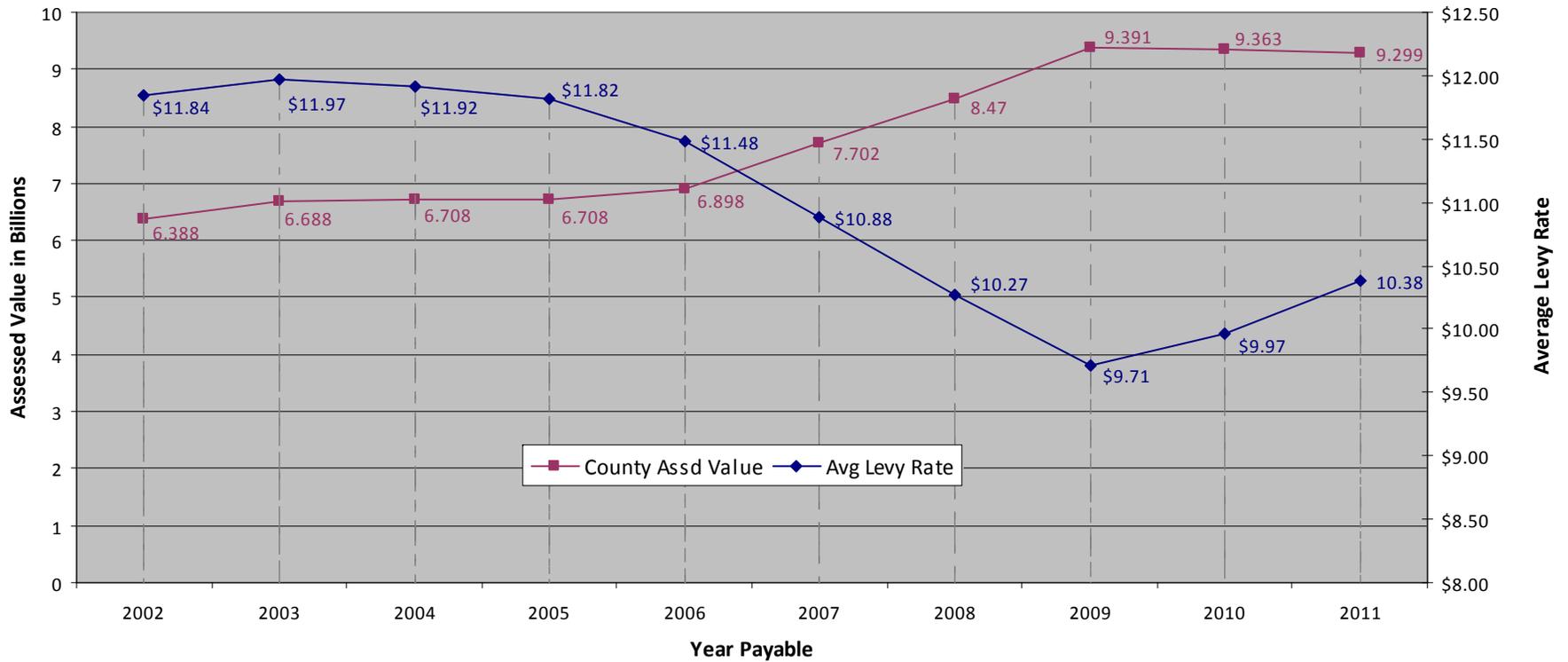
10-Year Levy Rate Comparison

	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
County Current Exp	1.800000	1.800000	1.800000	1.871484	1.871441	1.756427	1.675623	1.662884	1.690435	1.730445
<i>C.E. Prior to Levy Shift</i>	1.800000	1.800000	1.800000	1.799786	1.799806	1.688648	1.586427	1.528047	1.534367	1.627377
County Road Dist	2.100000	2.100000	2.100000	1.988547	1.988516	2.054442	1.901268	1.759620	1.696330	1.759172
<i>Roads Prior to Levy Shift</i>	2.100000	2.100000	2.100000	2.118451	2.118127	2.181515	2.071108	2.019580	1.993354	1.953655
City of Castle Rock	3.632000	3.733100	3.791900	3.846153	3.678523	3.563131	3.257303	2.355276	2.908220	3.003948
City of Kalama	2.091900	2.100000	2.104900	2.126154	2.134166	1.770209	1.654047	1.692989	1.762557	1.932660
City of Kelso	2.273900	2.292400	2.291100	2.152961	2.149623	1.909497	1.821901	1.810218	1.798472	1.764340
City of Longview	3.411300	3.498500	3.600000	3.600000	3.600000	3.147328	2.878181	2.723984	2.895612	3.036286
City of Woodland	2.469500	2.575800	2.261000	2.296820	2.300862	2.185594	2.054821	1.920870	1.882207	1.937361



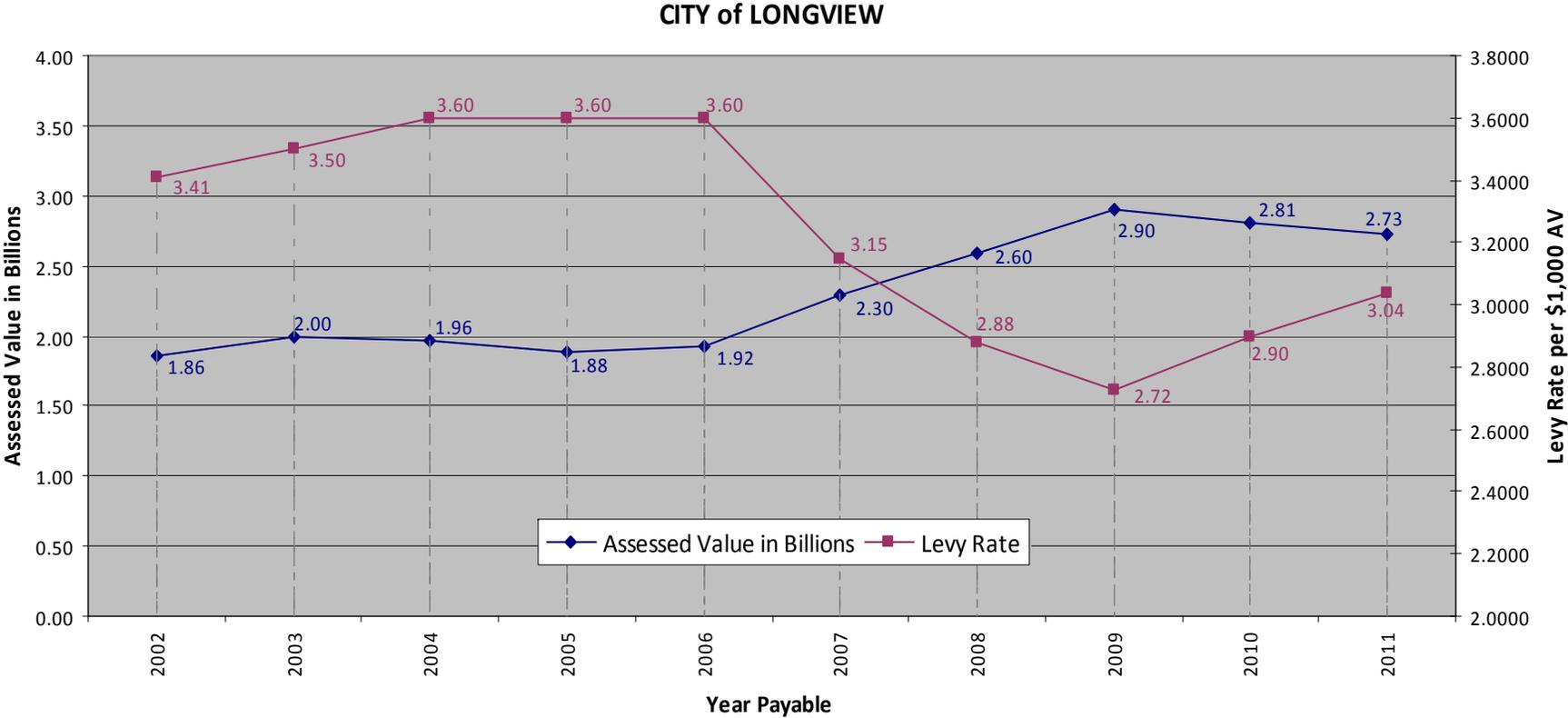
Comparison of Levy Rate to Assessed Value

Levy Rate Trend, County Average



Payable Year	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
Average Levy Rate per \$1,000 A.V.	\$11.84	\$11.97	\$11.92	\$11.82	\$11.48	\$10.88	\$10.27	\$9.71	\$9.97	10.38
County Assessed Value in Billions	6.388	6.688	6.708	6.708	6.898	7.702	8.47	9.391	9.363	9.299

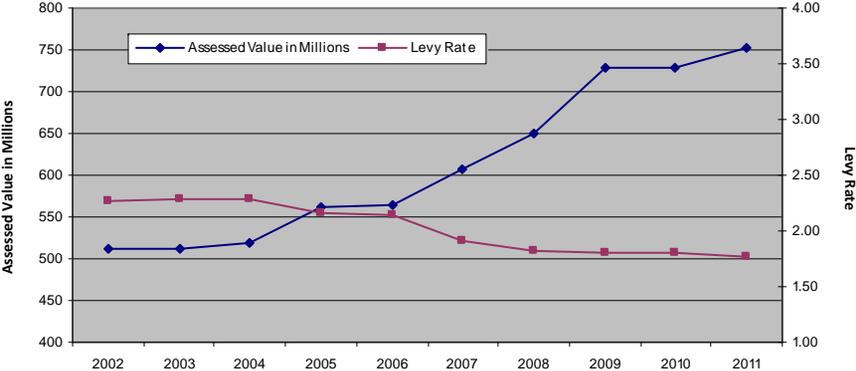
Levy Rate Trends



Payable Year	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
Levy Rate per \$1,000 A.V.	3.411300	3.498500	3.600000	3.600000	3.600000	3.147328	2.878181	2.723984	2.895612	3.036286
Assessed Value in Billions	1.86	2.00	1.96	1.88	1.92	2.30	2.60	2.90	2.81	2.73

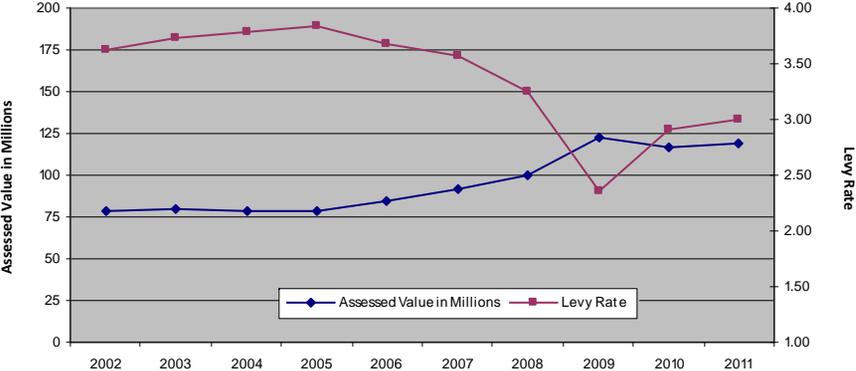
Levy Rate Trends

City of Kelso



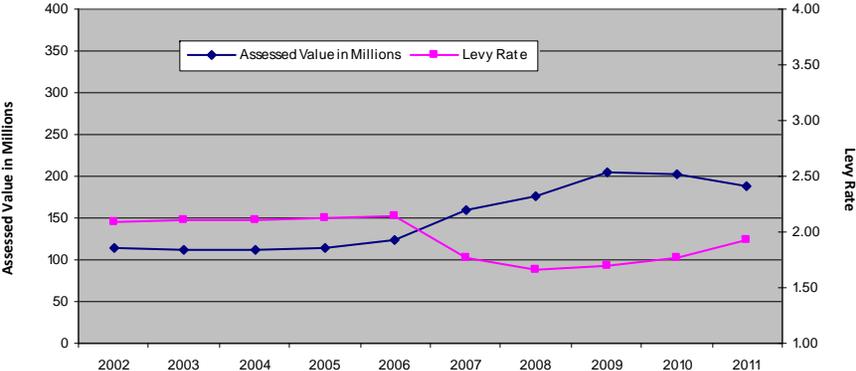
Year Payable	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
Levy Rate	2.273900	2.292400	2.291100	2.152961	2.149623	1.909497	1.821901	1.810218	1.798472	1.764340
Assd Value in Millions	511.88	510.83	518.89	561.33	564.40	606.63	648.93	727.94	728.20	753.39

City of Castle Rock



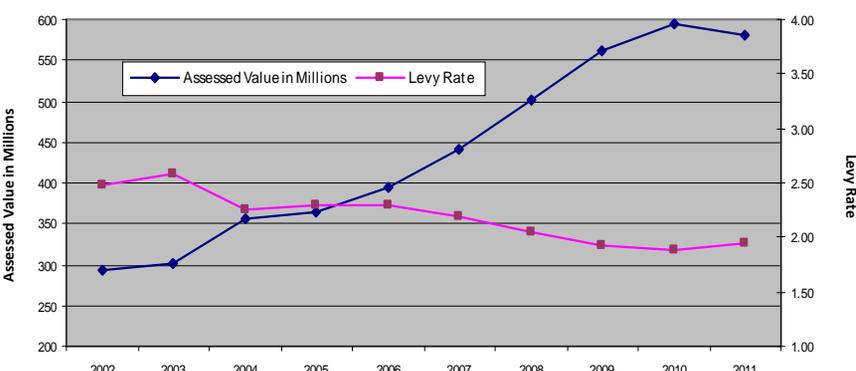
Year Payable	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
Levy Rate	3.632000	3.733100	3.791900	3.846153	3.678523	3.563131	3.257303	2.355276	2.90822	3.003948
Assd Value in Millions	79.13	79.31	79.05	79.07	84.16	91.22	99.53	122.70	116.21	118.92

City of Kalama



Year Payable	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
Levy Rate	2.091900	2.100000	2.104900	2.126154	2.134166	1.770209	1.654047	1.692989	1.762557	1.93266
Assd Value in Millions	113.49	111.46	112.83	115.47	122.93	158.37	175.36	205.84	203.13	188.52

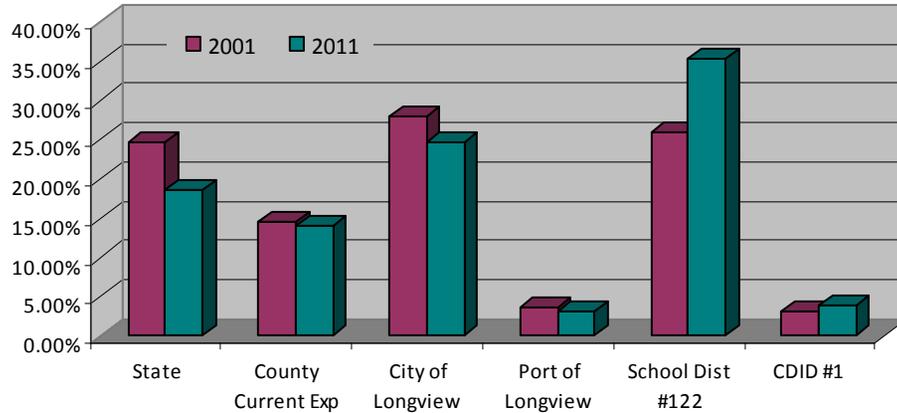
City of Woodland



Year Payable	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
Levy Rate	2.469500	2.575800	2.261000	2.296820	2.300862	2.185594	2.054821	1.920870	1.882207	1.937361
Assd Value in Millions	293.57	300.83	356.94	365.31	394.63	441.88	501.85	561.47	593.32	581.83

City of Longview & City of Kelso

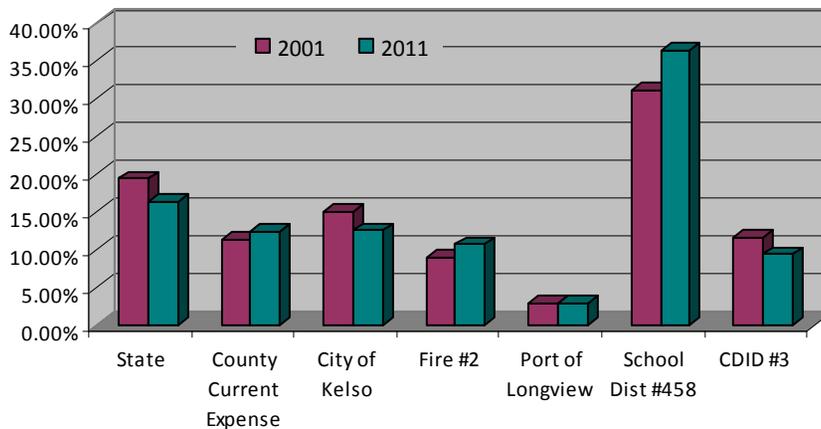
**Percentage of Total Effective Levy Rate
Tax Code Area 400 - City of Longview, inside CDID #1**



TCA 400, City of Longview Comparison of Tax Year 2001 to 2011

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%
LEVY RATES			
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%
DOLLARS COLLECTED			
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%

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



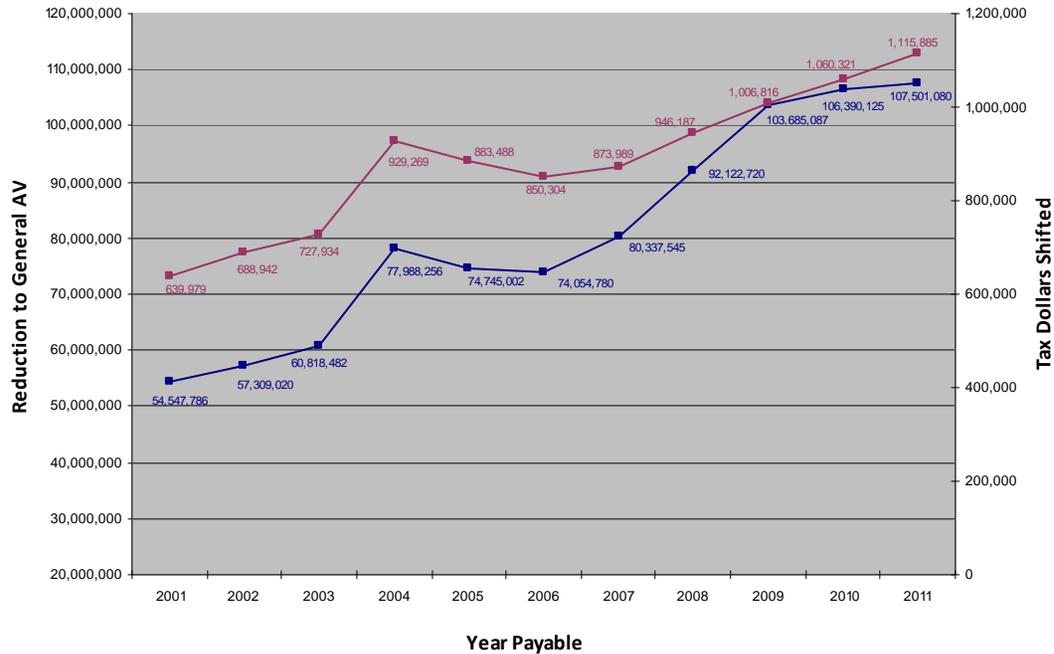
TCA 800, City of Kelso Comparison of Tax Year 2001 to 2011

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%
LEVY RATES			
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%
DOLLARS COLLECTED			
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

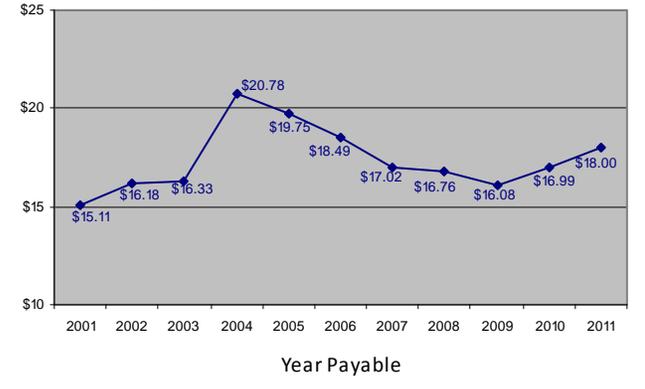
Effect of Current Use Exemptions on General AV and Taxes Collected

RCW 84.34 & WAC 458-30



If land is approved for classification in the Current Use Open Space program, it is then taxed 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.

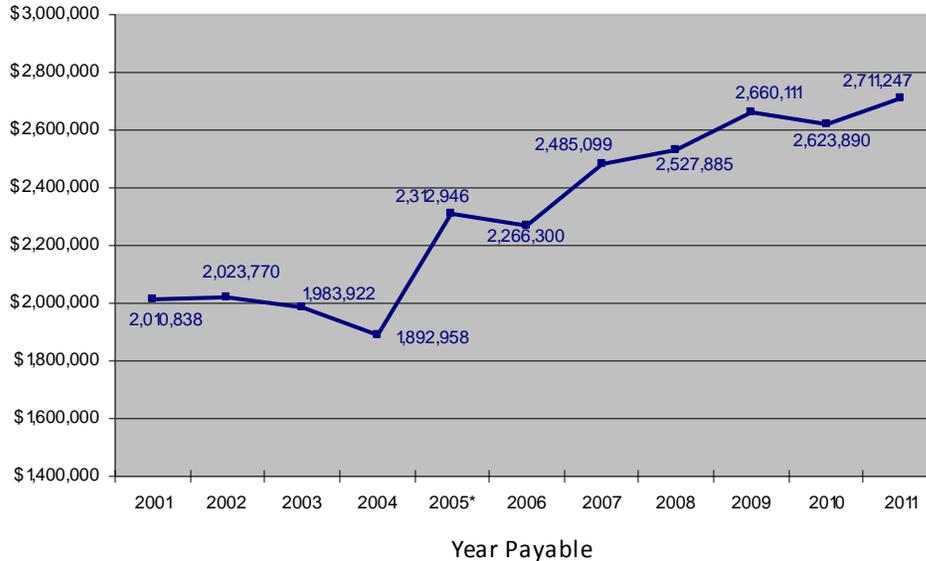
Average Dollar Increase for \$150,000 home



Year Payable	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
Open Space Market	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	118,914,020
Open Space Taxable	<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>	<u>11,412,940</u>
Reduction to AV	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	107,501,080
Approximate Levy Rate adjustment	0.100707	0.107848	0.108835	0.138528	0.131698	0.123266	0.113461	0.111708	0.107201	0.113244	0.119990
TAX DOLLARS SHIFTED:	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	1,115,885.18
Average increase for \$150,000 home	15.11	16.18	16.33	20.78	19.75	18.49	17.02	16.76	16.08	16.99	18.00

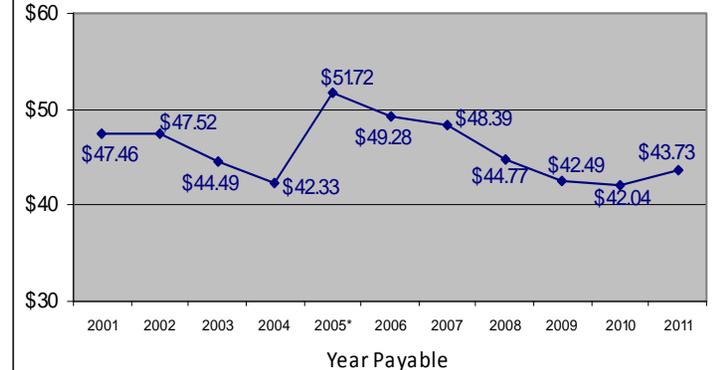
Senior Citizen & Disabled Persons Exemptions

**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 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



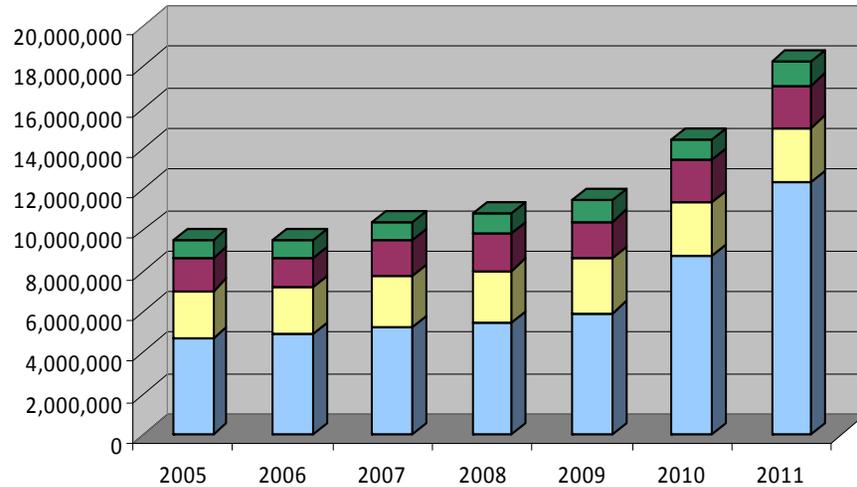
Year Payable	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
County Taxable AV	6,354,870,926	6,388,088,865	6,688,386,412	6,708,171,196	6,708,418,045	6,898,117,628	7,702,986,076	8,470,203,553	9,391,876,540	9,363,185,718	9,299,798,791
Avg Reg Levy Rate**	7.998281	7.964992	7.725088	7.732184	7.681188	7.464439	7.150818	6.728393	6.365208	6.426870	6.731723
Avg Special Levy Rate**	3.734173	4.056530	4.243864	4.183319	4.138840	4.017655	3.728140	3.542548	3.345114	3.539479	3.648500
Average Levy Rate	11.732455	12.021523	11.968953	11.915503	11.820028	11.482094	10.878958	10.270941	9.710322	9.966349	10.380223
Seniors, Market Value	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	336,613,820
Seniors, Frozen Value	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	249,309,569
Reduction to AV	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	87,304,251
Dollars shifted	\$460,706	\$463,670	\$442,241	\$423,195	\$427,852	\$399,995	\$702,189	\$864,769	\$1,133,136	\$972,158	\$906,238
Exempt from Regular	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	133,012,465
Dollars shifted	\$792,063	\$754,054	\$716,029	\$677,008	\$1,072,342	\$1,023,310	\$963,181	\$875,960	\$794,906	\$817,166	\$895,403
Exempt from Special	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	249,309,569
Dollars shifted	\$758,068	\$806,047	\$825,653	\$792,755	\$812,752	\$842,995	\$819,728	\$787,156	\$732,068	\$834,565	\$909,606
TAX DOLLARS SHIFTED:	\$2,010,838	\$2,023,770	\$1,983,922	\$1,892,958	\$2,312,946	\$2,266,300	\$2,485,099	\$2,527,885	\$2,660,111	\$2,623,890	\$2,711,247
Total levy rate adj	0.316425	0.316804	0.296622	0.282187	0.344783	0.328539	0.322615	0.298444	0.283235	0.280235	0.291538
Average Increase	47.463695	47.520559	44.493296	42.328032	51.717390	49.280843	48.392255	44.766669	42.485290	42.035208	43.730730

* 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.

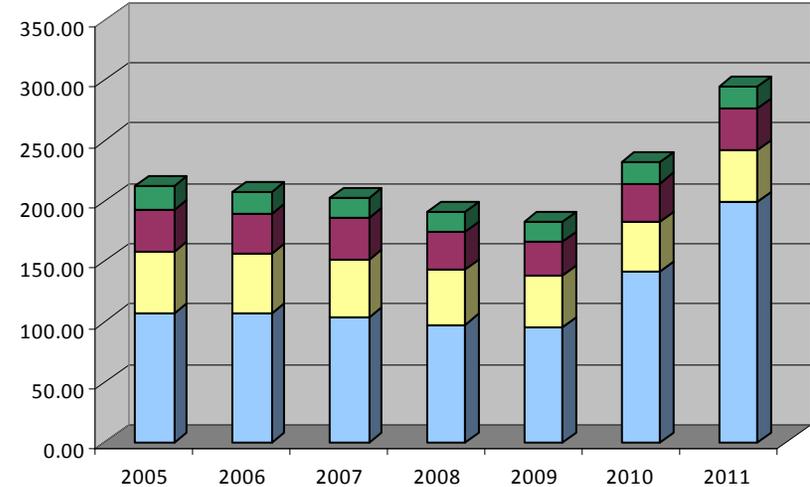
** Average Total Levy Rates are averages of actual levy rates for each year, however the breakdown between special and regular levies has been estimated for the years 1994 through 1998.

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	2011
Open Space Properties	883,488	850,304	873,989	946,187	1,006,816	1,060,321	1,115,885
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
Private Exemptions	1,579,127	1,510,162	1,765,199	1,814,058	1,815,327	1,981,802	2,078,102
Public Exemptions	4,740,066	4,900,090	5,281,414	5,507,656	5,957,170	8,790,708	12,313,537
Total Tax Dollars 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

 **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	2011
Open Space Properties	19.75	18.49	17.02	16.76	16.08	16.99	18.00
Senior & Disabled Citizen Properties	51.72	49.28	48.39	44.77	42.49	42.04	43.73
Private Exemption Properties	35.31	32.84	34.37	32.13	28.99	31.75	33.52
Public Exempt Properties	105.99	106.55	102.84	97.54	95.14	140.83	198.61
Total Avg Increase for \$150k home	212.77	207.16	202.63	191.18	182.70	231.60	293.86

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	2,285,749,158	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	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	2,671,944.09				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	8,670,287.81	36,968,136.18	3,077,501.62				5,789,243.14	275,134.24	152,216.40		685,248.05

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	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
State	2.915000	2.755900	2.800200	2.763855	2.568590	2.388654	2.227737	2.059326	2.105754	2.295393
County Current Expense	1.800000	1.800000	1.800000	1.871484	1.871441	1.756427	1.675623	1.662884	1.690435	1.730445
City of Longview	3.411300	3.498500	3.600000	3.600000	3.600000	3.147328	2.878181	2.723984	2.895612	3.036286
Port of Longview	0.449600	0.445300	0.450000	0.450000	0.450933	0.450317	0.414333	0.403700	0.390637	0.393297
Longview Sch Dist #122	3.985800	3.766200	4.117200	4.432066	4.556023	3.883947	3.593087	3.550382	3.912959	4.340877
TOTAL LEVY RATE:	12.561700	12.265900	12.767400	13.117405	13.046987	11.626673	10.788961	10.400276	10.995397	11.796298

Special Assessments	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
<i>(Mosquito and CDID #1 are rates applied per \$1,000 of value; Noxious Weed is a flat assessment per parcel)</i>										
Mosquito Control Asmt	0.033600	0.061800	0.046400	0.042257	0.043724	0.043938	0.028329	0.028329	0.030731	0.030327
CDID #1 (Diking)	0.375500	0.392500	0.402000	0.397891	0.399859	0.381764	0.433578	0.414872	0.489646	0.471520
Noxious Weed Asmt	0.000000	0.000000	0.000000	0.000000	0.000000	3.160000	3.160000	3.160000	3.320000	3.320000

	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
	Annual Update No Value Chg	Annual Update No Value Chg	Annual Update No Value Chg	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
Land Value	29,500	29,500	29,500	31,000	31,000	38,000	41,800	41,800	41,800	41,800
Improvements Value	102,200	102,200	102,200	107,300	107,300	128,100	147,300	167,900	159,510	151,250
TOTAL AV	131,700	131,700	131,700	138,300	138,300	166,100	189,100	209,700	201,310	193,050
TCA 400 Levy Rate (from above)	12.561700	12.265900	12.767400	13.117405	13.046987	11.626673	10.788961	10.400276	10.995397	11.796298
TOTAL PROPERTY TAX DUE:	\$1,654.38	\$1,615.42	\$1,681.46	\$1,814.14	\$1,804.40	\$1,931.18	\$2,040.18	\$2,180.94	\$2,213.48	\$2,277.28
Mosquito Control (per \$1,000 AV)	4.43	8.14	6.11	5.84	6.05	7.30	5.36	5.94	6.19	5.85
CDID #1 (per \$1,000 AV)	49.45	51.69	52.94	55.03	55.30	63.41	81.99	87.00	98.57	91.03
Noxious Weed Asmt (flat rate)	0.00	0.00	0.00	0.00	0.00	3.16	3.16	3.16	3.32	3.32
TOTAL ASSESSMENTS DUE:	\$53.88	\$59.83	\$59.05	\$60.87	\$61.35	\$73.87	\$90.51	\$96.10	\$108.08	\$100.20
TOTAL AMOUNT DUE:	\$1,708.25	\$1,675.25	\$1,740.51	\$1,875.01	\$1,865.75	\$2,005.05	\$2,130.69	\$2,277.04	\$2,321.56	\$2,377.48

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.