



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

# ANNUAL REPORT

2011 Assessment Year for  
Taxes Payable in 2012

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 17, 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/>

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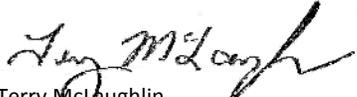
There were several recent elections and district decisions that had an impact on the levies reflected in this report.

- **Emergency Medical Services District #1:** Voters approved a one-year excess levy, authorizing collection of \$192,000 in addition to the regular E.M.S. levy for 2012. The regular levy rate is \$0.50 per thousand dollars of assessed value, plus an additional \$0.99 per thousand for the excess levy, for a total EMS #1 rate of \$1.49 per thousand. Eight tax code areas are affected by this levy.
- **City of Castle Rock:** Voters rejected the annual library levy for 2012, resulting in a net decrease in the overall levy rate as compared to last year. However, the regular, non-voted portion of the city levy actually increased from last year's rate of \$2.52 to \$2.69 for this year.
- **Longview School District:** Voters approved two replacement levies, one for Maintenance & Operations, the other for Technology and Capital Projects. While both levies were indeed replacement levies, each replaced the existing, expiring levy with a higher levy. The M & O levy was approved at \$14.9 million for each of three years beginning in 2012, which represents an increase of \$1.5 million over the M & O levy collected in 2011. The Technology levy was approved at \$1.45 million for each of three years, and replaced the prior levy of \$1.317 million.
- **Port of Longview:** The Port of Longview voluntarily reduced its levy by almost half from the prior year. In 2011, the Port collected \$2.86 million from property taxes; for 2012, that amount was reduced to \$1.57 million. This reduced the levy rate from \$0.393 per thousand in 2011 to \$0.219 for 2012.
- **Fire/EMS #4:** The Fire and EMS district serving the Ryderwood area has been merged into a larger district in Lewis County; this new district will now be officially identified as Cowlitz-Lewis Fire District #20. This had little impact on the Fire District levy rate, however the levy rate for EMS services was significantly reduced. The existing Lewis County district did not have an EMS levy, and the permanent EMS levy voted in by the voters in Ryderwood is now being collected from the new, and much larger, district.

The economy continues to have a negative impact on the overall assessed valuation of the county, and this is the third consecutive year since 1984 that there has been a reduction in that value. Residential and Commercial values reflect sales in the local market. Pages 24 & 25 list a summary of valuation and taxation in Cowlitz County from 1915 through the present.

I mailed valuation notices to all taxpayers in 2011 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.

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  
Wes Hagen, 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](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  
Josh Claypool, Residential Appraiser

### Business Division

Susan Westervelt, Industrial Appraiser  
Rich Johnson, Industrial Appraiser  
Rick Lehto, Commercial Appraiser  
Julie Hayes, Commercial 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

# Table of Contents

**Property Taxes in Washington State** **Pages 5 & 6**

*An overview of property tax administration, limitations, and available exemptions and deferrals.*

**Total Property Taxes for 2012 Payable** **Page 7**

*Dollar amounts and percentage of total ad valorem taxes to be collected, categorized by district type*

**Comparison by District** **Page 8**

*Listing of total taxes collected for the past ten years and the percentage of that total attributed to each district type*

**Abstract by Property Type** **Page 9**

*Comparison of the type of property assessed and its percentage of the total County AV*

**Special Assessments for 2012 Payable** **Page 10**

*Dollar amounts and percentage of total special assessments to be collected, categorized by district*

**Certified Values by Taxing Authority** **Page 11**

*Includes new construction values as well as Timber Assessed Value for school districts*

**Consolidated Levy Rates, 2012 Payable** **Page 12**

*Complete listing of levy rates by Tax Code Area*

**Segregated Levy Rates, 2012 Payable** **Page 13**

*Complete listing of levy rates by Taxing District*

**Four-Year Tax Comparison by District** **Page 14**

*Detailed listing of each taxing district's assessed value, levy rate and taxes collected for the years 2009 through 2012*

**County & City Certified Taxes, 10-yr History** **Page 15**

*Listing of the taxes collected for the County and each City for the last ten years*

**Levy Rate Comparison** **Page 16**

*Listing of levy rates for the County and each City for the last ten years*

**Levy Rate and Assessed Value Trends** **Pages 17—19**

*A graphic display of the relationship between levy rates and assessed values over the last ten years*

**City of Longview & City of Kelso** **Page 20**

*Value, Levy Rates and Dollars Collected in Tax Code Area 400 (Longview) and 800 (Kelso), comparing the year 2012 to the year 2002*

**Current Use & Open Space Assessment** **Page 21**

*The impact of Current Use exemptions on the general assessed value and taxes collected*

**Senior & Disabled Citizens' Exemptions** **Page 22**

*The impact of Senior & Disabled Citizens' exemptions on the general assessed value and taxes collected*

**Tax Shift for Exempt Properties** **Page 23**

*The overall impact of exempt properties, Including Public and Private exemptions such as churches, non-profit organizations, and city-owned properties*

**Cowlitz County Taxes, 1915 to Present** **Pages 24 & 25**

*A look back at taxes collected in Cowlitz County*

**The Story of One House** **Page 26**

*A detailed look at the value, levy rates, and taxes collected on an "average" house in Cowlitz County over the past ten years*

# Property Taxes in Washington State

## **ADMINISTRATION**

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

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

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

## **LIMITATIONS**

**District Budgets:** Each taxing district must hold public hearings to discuss their budget and must present an annual certification of that budget to the county. Without such certification, the district may not levy for any tax collection. If a taxing district intends to increase their budget over the prior year, they must also pass a resolution stating the dollar and percentage increase over the prior year. Without voter approval, a taxing district may only increase their annual budget by 1% over the prior year's 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.

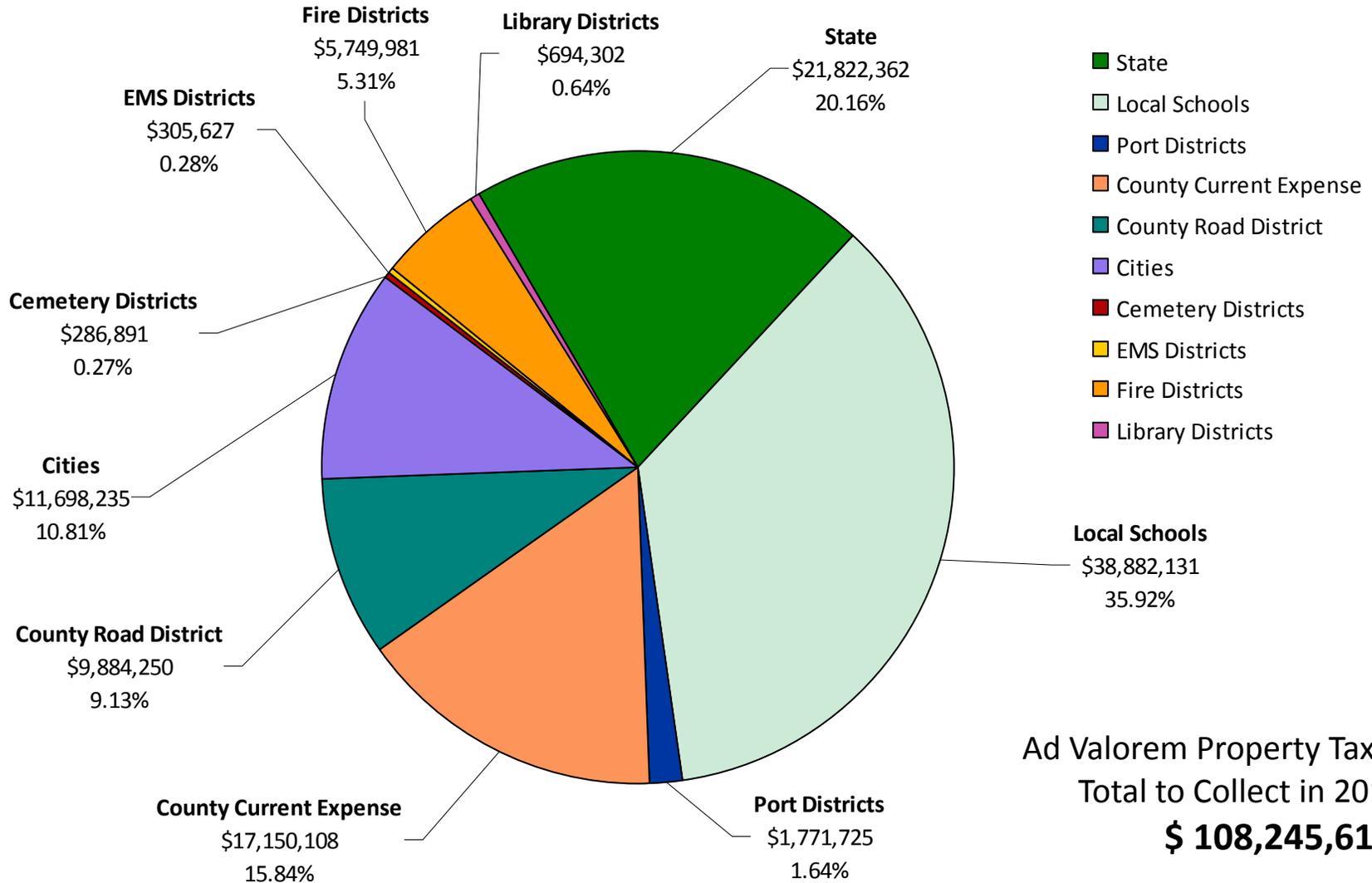
**Homeowners with Limited Income:** If you are a homeowner with a total household income of less than \$57,000 annually, you may qualify for the Limited Income Deferral. If you meet eligibility requirements, including residency and available equity, and have paid your first half taxes, the Department 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 - 2012 Payable

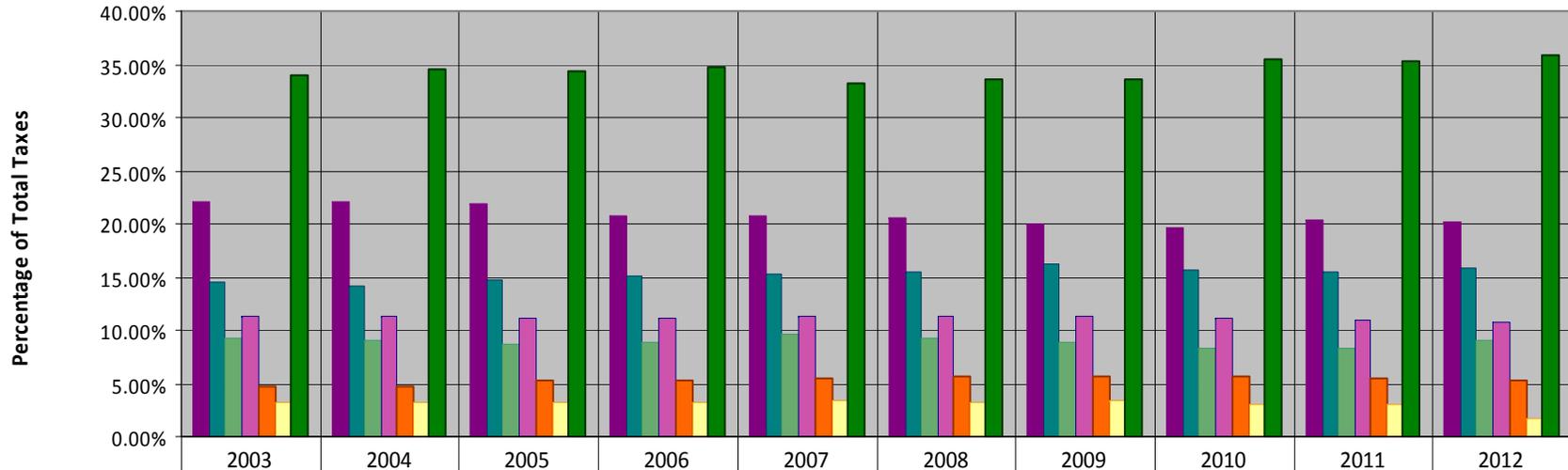


Ad Valorem Property Taxes  
Total to Collect in 2012  
**\$ 108,245,614.**

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

# Property Tax Collections—2012 Payable

**Percentage of Total Taxes Collected**  
**10-Year Tax Comparison by District Type**

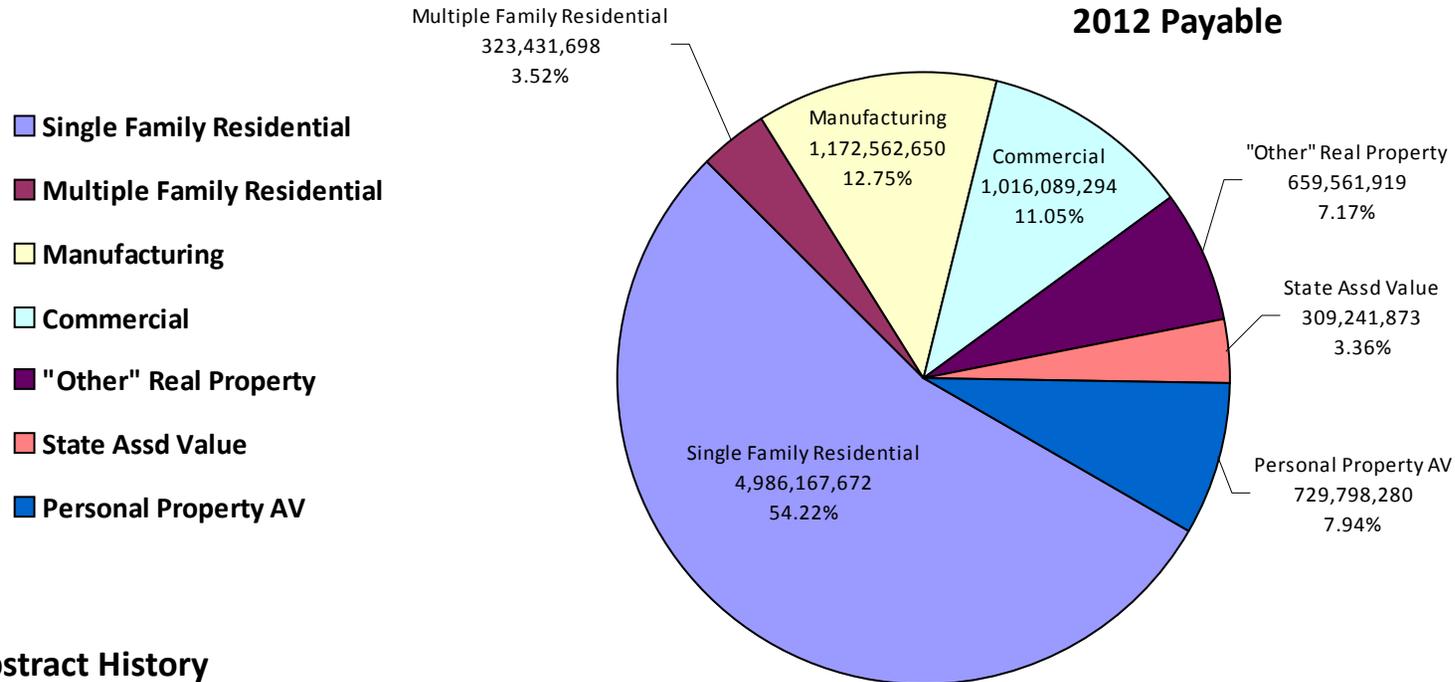


	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
State	22.12%	22.08%	21.83%	20.66%	20.79%	20.57%	20.04%	19.62%	20.42%	20.16%
County Current Exp	14.45%	14.20%	14.78%	15.06%	15.29%	15.47%	16.18%	15.75%	15.40%	15.84%
County Roads	9.29%	9.08%	8.67%	8.84%	9.54%	9.22%	8.88%	8.31%	8.30%	9.13%
Cities	11.36%	11.28%	11.05%	11.20%	11.25%	11.23%	11.34%	11.19%	10.97%	10.81%
Fire Districts	4.67%	4.72%	5.21%	5.36%	5.44%	5.59%	5.67%	5.62%	5.54%	5.31%
Port Districts	3.20%	3.14%	3.14%	3.17%	3.36%	3.29%	3.32%	3.07%	2.94%	1.64%
Local Schools	33.91%	34.61%	34.39%	34.77%	33.22%	33.63%	33.57%	35.40%	35.37%	35.92%

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

# Property Tax Collections - 2012 Payable

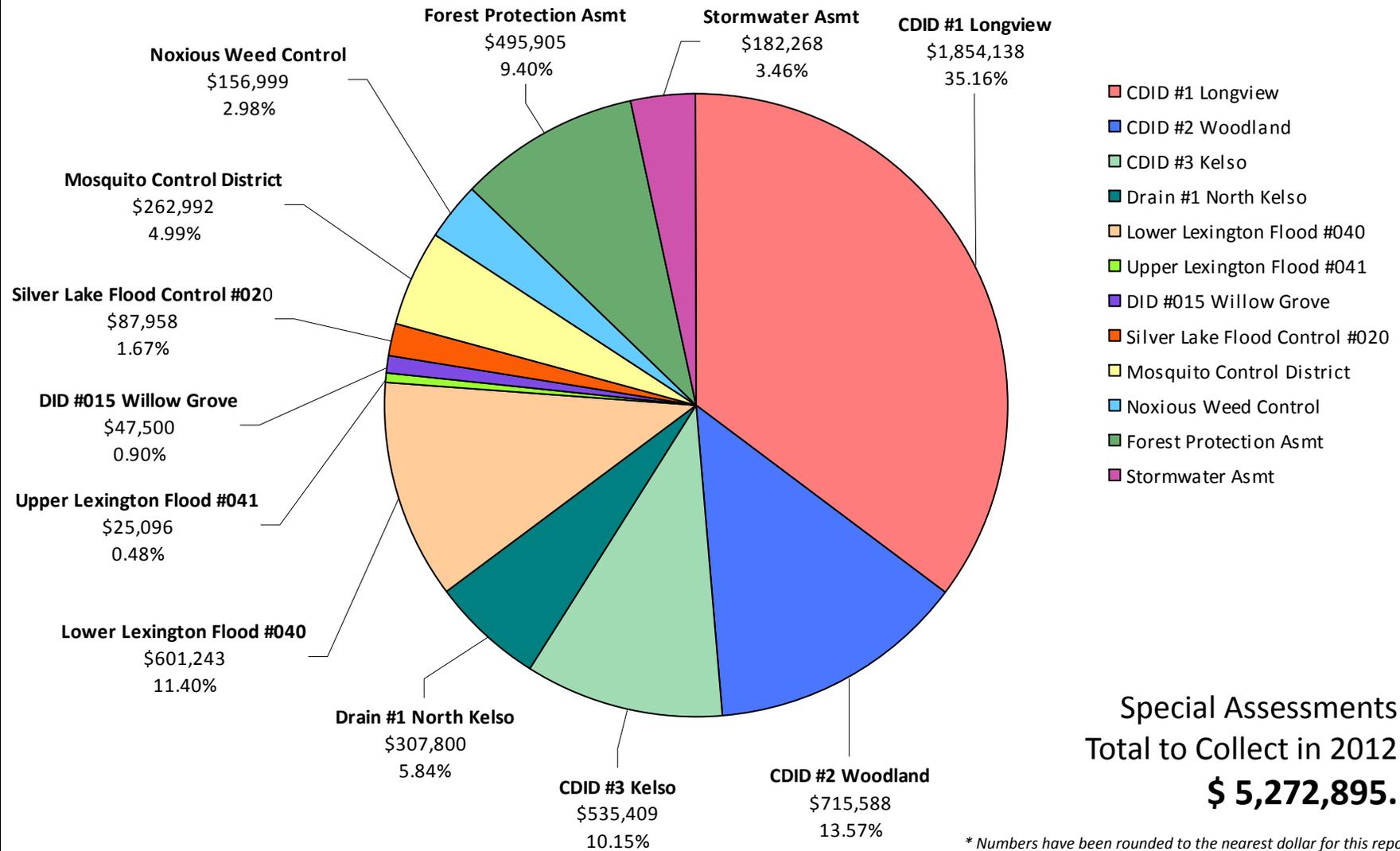
## Percentage of Total Assessed Value by Property Type



## 10-Year Abstract History

Payable	Single Family Residential	Multiple Family Residential	Manufacturing	Commercial	"Other" Real Property	State Assessed	Personal Property	TOTAL COUNTY ASSD VALUE
2003	3,165,795,413	274,897,931	1,469,568,010	615,344,760	471,867,662	194,590,485	496,322,151	6,688,386,412
2004	3,343,313,090	238,885,195	1,332,189,150	633,812,008	492,264,037	179,355,759	488,351,957	6,708,171,196
2005	3,447,269,353	244,022,830	1,215,777,511	652,510,468	495,595,388	192,280,177	460,962,318	6,708,418,045
2006	3,599,052,218	249,261,460	1,207,650,990	689,259,650	507,463,850	180,344,407	465,085,053	6,898,117,628
2007	4,211,173,950	288,855,600	1,197,679,250	808,906,828	524,868,290	192,813,148	478,689,010	7,702,986,076
2008	4,725,894,569	313,400,490	1,300,016,360	871,186,538	599,077,230	190,435,216	470,193,150	8,470,203,553
2009	5,438,628,147	334,695,540	1,279,516,440	932,059,630	662,765,110	203,662,013	540,549,660	9,391,876,540
2010	5,289,729,247	327,205,480	1,291,568,180	970,679,504	666,739,174	283,325,603	533,938,530	9,363,185,718
2011	5,211,244,830	267,906,650	1,215,502,500	1,003,117,374	676,869,690	292,748,607	632,409,140	9,299,798,791
2012	4,986,167,672	323,431,698	1,172,562,650	1,016,089,294	659,561,919	309,241,873	729,798,280	9,196,853,386

# Special Assessments Collections - 2012 Payable



# Certification of Values - 2012 Payable

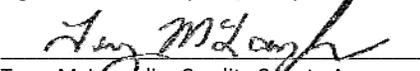
GENERAL TAXING DISTRICTS	TOTAL CERTIFIED ASSESSED VALUE for General Levies	New Construction Assessed Value (Included in Total AV)	State Assessed Value (Included in Total AV)	Annexation Assessed Value (Included in Total AV)	Senior AV Exempt from Special Levies (Included in Total AV)	Full Timber Assessed Value (NOT incl in Total AV)
County Current Expense	9,196,853,386	227,340,870	309,202,072	0	123,534,094	277,051,774
County Roads	4,848,724,012	200,131,270	171,992,179	0	58,831,583	276,855,736
City of Castle Rock	128,005,353	3,784,960	3,894,244	11,467,520	2,846,019	4,150
City of Kalama	192,850,089	1,361,060	5,473,061	0	2,394,248	156,361
City of Kelso	743,257,054	2,852,390	19,055,860	0	8,893,614	16,207
City of Longview	2,703,686,847	10,712,080	100,230,784	6,286,630	46,359,143	3,011
City of Woodland (Cowlitz ptn)	580,330,031	8,499,110	8,555,944	25,646,760	4,164,587	13,309
Port of Kalama	898,959,008	37,973,200	26,837,353	0	7,015,615	58,233,560
Port of Longview	7,168,974,967	177,250,260	194,882,855	0	105,192,722	199,985,789
Port of Woodland	1,128,919,411	12,117,410	87,481,864	0	11,325,757	18,832,425
Fire #1 - Woodland	376,610,586	2,361,100	40,821,820	0	5,847,746	1,676,460
Fire #2 - Kelso/Longview	2,341,976,893	11,379,990	49,691,212	0	38,966,031	8,068,964
Fire #3 - Toutle	253,277,103	2,063,920	1,075,422	0	4,934,051	569,001
Fire #5 - Kalama	855,733,314	37,201,160	26,823,099	0	6,950,745	3,006,371
Fire #6 - Castle Rock	645,152,383	7,018,490	38,720,500	0	12,443,203	4,869,318
Fire #7 - Cougar (Cowlitz ptn)	148,840,019	502,300	37,351,365	0	1,363,994	2,548,825
Fire #20 - Cowlitz/Lewis (Cowlitz ptn)	24,109,846	12,380	288,112	0	2,210,984	160,175
EMS #1 - North Country	166,044,842	1,091,530	37,623,148	0	1,363,994	30,045,178
EMS #3 - Toutle	270,848,963	2,967,130	1,075,422	0	4,934,051	9,878,701
EMS #20 - Cowlitz/Lewis (Cowlitz ptn)	24,109,846	12,380	288,112	0	2,210,984	160,175
Cemetery #1 - Castle Rock	620,555,416	6,830,800	35,053,432	0	12,148,004	28,164,553
Cemetery #2 - Woodland	1,138,266,884	12,117,410	87,503,757	0	11,376,327	39,005,204
Cemetery #3 - Silverlake	281,727,763	3,001,290	1,752,493	0	4,828,710	54,019,545
Cemetery #4 - Ostrander	175,542,856	883,670	10,488,525	0	3,137,701	31,076,471
Cemetery #5 - Kalama	702,277,195	37,767,450	23,408,916	0	6,071,189	7,639,253
Cemetery #6 - Rose Valley	559,889,115	2,323,350	16,811,715	0	5,753,980	47,481,384
Cemetery #7 - Stella	59,459,488	723,060	649,794	0	989,574	6,074,258
Partial County Rural Library	997,979,881	6,219,620	10,508,740	0	17,409,961	20,765,842
Yale Valley Library	166,434,596	1,091,530	37,380,982	0	1,363,994	28,683,308
Ft Vancouver Library (Cowlitz ptn)	580,330,031	8,499,110	8,555,944	25,646,760	4,164,587	13,309

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

SCHOOL DISTRICTS	TOTAL DISTRICT AV	Full Timber Assessed Value	1/2 TAV or 80% of 1983 Timber Roll	Senior AV Exempt from Special Levies
Longview School District #122	4,342,957,421	29,407,112	14,703,556	115,767,330
Toutle School District #130	284,117,623	55,966,470	77,086,660	10,373,052
Castle Rock Sch Dist #401 (Cowlitz ptn)	627,091,609	37,608,610	18,804,305	32,638,405
Kalama School District #402	884,216,660	51,819,099	62,638,190	13,223,856
Woodland Sch Dist #404 (Cowlitz ptn)	1,126,883,987	39,004,739	65,353,623	22,038,230
Kelso School District #458	1,807,478,302	63,222,707	61,573,309	67,641,965

I hereby attest that these amounts are the CERTIFIED ASSESSED VALUES used to calculate the 2011 levy for taxes to be collected in the year 2012.

Signed this 13th day of January, 2012,

  
Terry McLaughlin, Cowlitz County Assessor

# Consolidated Levy Rates - 2012 Payable

TAX CODE	TAXING DISTRICTS	2012 PAYABLE	2011 PAYABLE	Variance	TAX CODE	TAXING DISTRICTS	2012 PAYABLE	2011 PAYABLE	Variance
400	LV-122-Lv	12.411449	11.796298	0.615151	780	R-402-Km-C6	8.492828	8.060329	0.432499
402	LV-122-Lv-#2a	12.426918	11.811298	0.615620	790	R-402-Lv-C6	8.712068	8.453626	0.258442
410	R-122-Lv	11.335912	10.519183	0.816729	795	R-402-Lv-#5-C6	10.170374	9.886540	0.283834
415	R-122-Lv-RL	11.658892	10.819671	0.839221	800	KE-458-Lv-#2	12.967064	12.804756	0.162308
420	R-122-Lv-#2-RL	13.158891	12.319670	0.839221	802	KE-458-Lv-#2-C6	13.051018	12.887183	0.163835
421	R-122-Lv-#2-RL	10.785594	10.024277	0.761317	805	LV-458-Lv	12.768056	12.576703	0.191353
425	R-122-Lv-#2	12.835911	12.019182	0.816729	810	R-458-Lv	11.692519	11.299588	0.392931
430	R-122-Lv-#6-RL	12.061660	11.205596	0.856064	815	R-458-Lv-RL	12.015499	11.600076	0.415423
440	R-122-Lv-C7-RL	11.738600	10.893287	0.845313	820	R-458-Lv-C4	11.789848	11.392352	0.397496
450	R-122-Lv-#2-C7-RL	13.238599	12.393286	0.845313	825	R-458-Km-C6	11.557233	10.988718	0.568515
510	R-130-Lv-C3	10.076817	9.634453	0.442364	830	R-458-Lv-#2	13.192518	12.799587	0.392931
515	R-130-Lv-C3-E3	10.292013	9.834551	0.457462	835	R-458-Lv-#2-RL	13.515498	13.100075	0.415423
520	R-130-Lv-#3-C3-E3	11.154463	10.649872	0.504591	840	R-458-Lv-#2-C4	13.289847	12.892351	0.397496
521	R-130-Lv-#3-C3-E3	8.781166	8.354479	0.426687	845	R-458-Lv-#5-C6	13.234779	12.814929	0.419850
530	R-130-Lv-#6-C3	10.479585	10.020378	0.459207	850	R-458-Lv-C6	11.776473	11.382015	0.394458
540	R-130-Lv-C1	10.119610	9.674712	0.444898	855	R-458-Km-#5-C6	13.015539	12.421632	0.593907
545	R-130-Lv-C1-E3	10.334806	9.874810	0.459996	860	R-458-Lv-#2-C6	13.276472	12.882014	0.394458
550	R-130-Lv-#3-C1-E3	11.197256	10.690131	0.507125	861	R-458-Lv-#2-C6	10.903175	10.586621	0.316554
600	CR-401-Lv-#6-C1	10.163974	10.401764	-0.237790	865	R-458-Km-#2-C6	13.057232	12.488717	0.568515
620	R-401-Lv-C1	9.101354	8.771062	0.330292	880	R-458-Lv-#6	12.095287	11.685513	0.409774
625	R-401-Lv-C1-E3	9.316550	8.971160	0.345390	885	R-458-Lv-#6-RL	12.418267	11.986001	0.432266
630	R-401-Lv-#2-C1	10.601353	10.271061	0.330292	890	R-458-Lv-#6-C4	12.192616	11.778277	0.414339
640	R-401-Lv-#3-C1-E3	10.179000	9.786481	0.392519	900	WD-404-Wd-C2-VL	10.620412	10.140722	0.479690
650	R-401-Lv-#6-C1	9.504122	9.156987	0.347135	910	R-404-Wd-C2	10.072937	9.462532	0.610405
651	R-401-Lv-#6-C1	7.130825	6.861594	0.269231	912	R-404-Wd-C2-YL	10.564481	9.916735	0.647746
660	R-401-Lv-#6	9.439216	9.096297	0.342919	915	R-404-Wd-C2-E1-YL	12.050566	10.410898	1.639668
670	R-401-Lv	9.036448	8.710372	0.326076	917	R-404-Wd-C2-E1	11.559022	9.956695	1.602327
680	R-401-Lv-#20-E20	9.811908	9.739842	0.072066	920	R-404-Wd-#1-C2	10.989180	10.333639	0.655541
710	R-402-Km	8.408874	7.977902	0.430972	921	R-404-Wd-#1-C2	8.615883	8.038246	0.577637
715	R-402-Km-#5-C6	9.951134	9.493243	0.457891	930	R-404-Km-C2-E1-YL	11.873406	10.223560	1.649846
720	R-402-Lv	8.628114	8.371199	0.256915	935	R-404-Km-C2-YL	10.387321	9.729397	0.657924
725	R-402-Lv-E1	10.114199	8.865362	1.248837	937	R-404-Km-C2	9.895777	9.275194	0.620583
730	R-402-Lv-C4	8.725443	8.463963	0.261480	940	R-404-Wd-#7-C2-E1-YL	13.050566	11.405700	1.644866
735	R-402-Km-E1	9.894959	8.472065	1.422894	941	R-404-Wd-#7-C2-E1-YL	10.677269	9.110307	1.566962
750	KM-402-Km-#5-C5	9.876152	9.684705	0.191447	950	R-404-Wd-#5-C2	11.531243	10.895446	0.635797
760	R-402-Km-C5	8.510665	8.078302	0.432363	960	R-404-Km-#7-C2-E1-YL	12.873406	11.218362	1.655044
765	R-402-Km-#5-C5	9.968971	9.511216	0.457755	965	R-404-Km-#1-C2	10.812020	10.146301	0.665719
770	R-402-Wd-C5	8.687825	8.265640	0.422185					

# Segregated Levy Rates - 2012 Payable

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

**TCA 520 R-130-Lv-#3-C3-E3 \$11.154463**

*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	2012 Payable	2011 Payable	Variance
County Current Expense	1.864780	1.730445	0.134335
<i>C.E. Includes: Veteran's Relief</i>	<i>0.011250</i>	<i>0.011250</i>	<i>0.000000</i>
<i>&amp; Human Svcs Mental Health</i>	<i>0.025000</i>	<i>0.025000</i>	<i>0.000000</i>
State Levy	2.373297	2.295393	0.077904
County Road District (R)	2.038526	1.759171	0.279355
City of Castle Rock (CR)	2.698378	3.003948	-0.305570
City of Kalama (KM)	1.945707	1.932660	0.013047
City of Kelso (KE)	1.813072	1.764340	0.048732
City of Longview (LV)	3.114063	3.036286	0.077777
City of Woodland (WD)	2.086001	1.937361	0.148640
Longview School Dist (#122)	4.840069	4.340877	0.499192
Toutle School Dist (#130)	3.558861	3.435716	0.123145
Castle Rock School Dist (#401)	2.540605	2.532066	0.008539
Kalama School Dist (#402)	2.132271	2.192893	-0.060622
Woodland School Dist (#404)	3.531261	3.408613	0.122648
Kelso School Dist (#458)	5.196676	5.121282	0.075394
Fire Dist #1 - Woodland (#1)	0.916243	0.871107	0.045136
Fire Dist #2 - Lv / Kelso (#2 & #2a)*	1.499999	1.499999	0.000000
Fire Dist #3 - Toutle (#3)	0.862450	0.815321	0.047129
Fire Dist #5 - Kalama (#5)	1.458306	1.432914	0.025392
Fire Dist #6 - Castle Rock (#6)	0.402768	0.385925	0.016843
Fire Dist #7 - Cougar (#7)	1.000000	0.994802	0.005198
Fire Dist #20 - Ryderwood (#20)	0.695411	0.673708	0.021703

TAXING DISTRICT	2012 PAYABLE	2011 Payable	Variance
Port of Kalama (Km)	0.000000	0.000000	0.000000
Port of Longview (Lv)	0.219240	0.393297	-0.174057
Port of Woodland (Wd)	0.177160	0.187338	-0.010178
Cemetery #1 - Castle Rock (C1)	0.064906	0.060690	0.004216
Cemetery #2 - Woodland (C2)	0.087913	0.081572	0.006341
Cemetery #3 - Toutle (C3)	0.022113	0.020431	0.001682
Cemetery #4 - Ostrander (C4)	0.097329	0.092764	0.004565
Cemetery #5 - Kalama (C5)	0.101791	0.100400	0.001391
Cemetery #6 - Rose Valley (C6)	0.083954	0.082427	0.001527
Cemetery #7 - Stella (C7)	0.079708	0.073616	0.006092
Fort Vancouver Reg Library (VL)	0.500000	0.500000	0.000000
Rural Partial-County Library (RL)	0.322980	0.300488	0.022492
Yale Valley Library (YL)	0.491544	0.454203	0.037341
E.M.S. #1 (E1)	1.486085	0.494163	0.991922
E.M.S. #3 (E3)	0.215196	0.200098	0.015098
E.M.S. #20 (E20)	0.080049	0.355762	-0.275713

## DIKING AND OTHER ASSESSMENT DISTRICTS

Not included in Consolidated Levy Rates

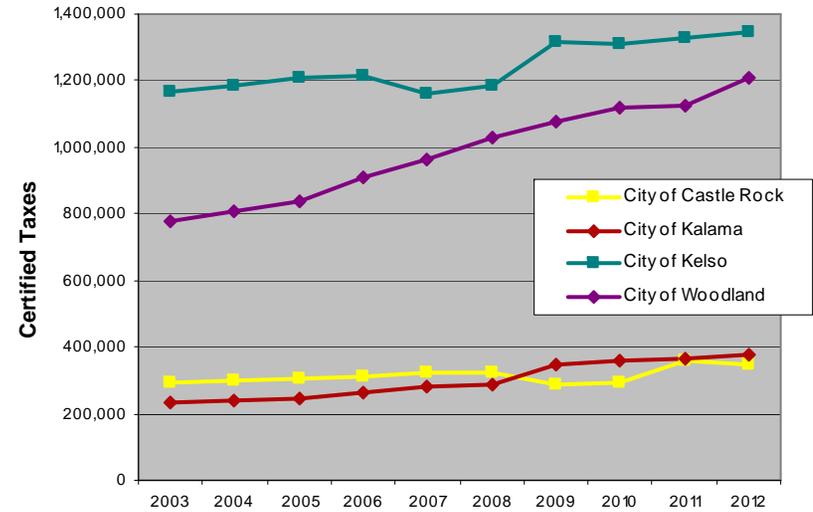
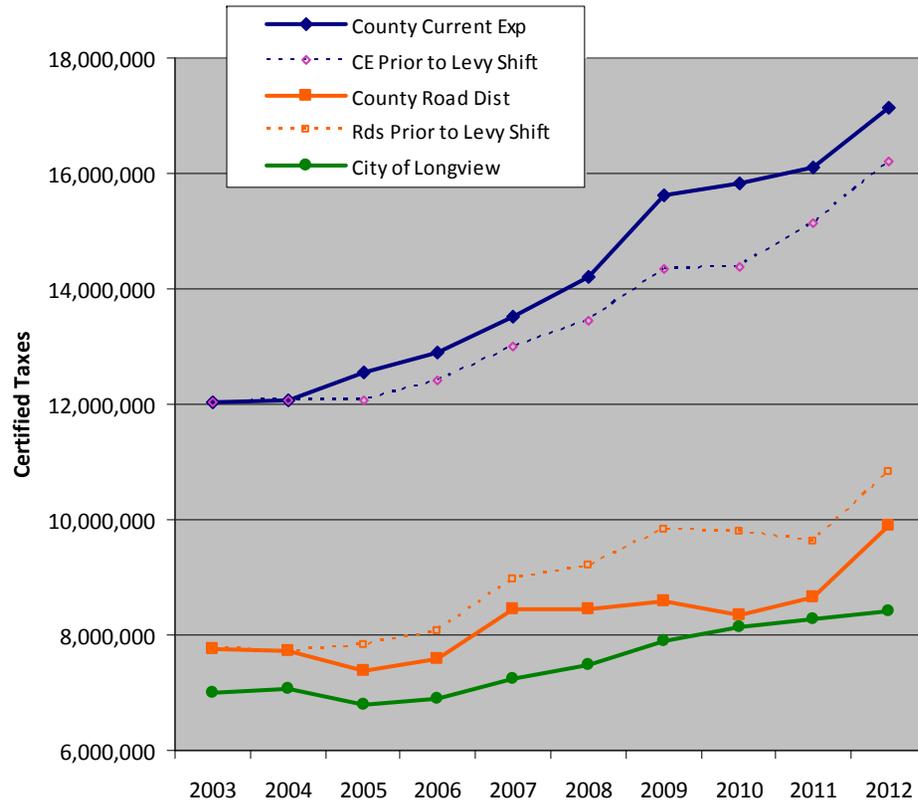
<i>Levy Rate per \$1,000 of value:</i>			
CDID #1 (Longview)	0.489075	0.471520	0.017555
CDID #2 (Woodland)	1.503169	1.520415	-0.017246
CDID #3 (Kelso)	1.310965	1.316393	-0.005428
Drain 010 (North Kelso)	3.560836	3.308513	0.252323
Lexington Flood 040 (Lower)	3.200112	2.985258	0.214854
Lexington Flood 041 (Upper)	0.534138	0.490836	0.043302
Dike 015 (Willow Grove)	4.906690	5.046060	-0.139370
Silver Lake Flood 020	1.080270	1.079443	0.000827
Mosquito Control	0.030894	0.030327	0.000567
<i>Flat Rate per Unit:</i>			
Noxious Weed	\$3.32 /parcel	\$3.32 /parcel	0.000000
Noxious Weed - Forestland	\$0.32 /acre	0.32 /acre	0.000000
Stormwater Utility	\$36.00 /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 or 2012 payable remains subject to non-voted debt obligation through 2013 payable; that levy rate is reflected as "#2a" and is \$0.015469/\$1,000 (RCW 35A.15.500).

# Four-Year Comparison by District

Taxing District	2009 PAYABLE			2010 PAYABLE			2011 PAYABLE			2012 PAYABLE		
	Assd Value	Levy Rate	Taxes	Assd Value	Levy Rate	Taxes	Assd Value	Levy rate	Taxes	Assd Value	Levy rate	Taxes
State	9,390,340,020	2.059326	\$19,337,770.35	9,361,655,608	2.105754	\$19,713,344	9,298,451,721	2.295393	\$21,343,602	9,194,956,216	2.373297	\$21,822,362
County Current Expense	9,391,876,540	1.662884	\$15,617,600.45	9,363,185,718	1.690435	\$15,827,857	9,299,798,791	1.730445	\$16,092,790	9,196,853,386	1.864780	\$17,150,108
County Road Dept	4,871,413,762	1.759620	\$8,571,836.52	4,919,758,992	1.696330	\$8,345,535	4,928,621,310	1.759171	\$8,670,288	4,848,724,012	2.038526	\$9,884,250
Castle Rock	122,696,283	2.355276	\$288,983.61	116,218,201	2.538954	\$295,073	118,915,777	2.522793	\$300,000	128,005,353	2.698378	\$345,407
Castle Rock - Voted Levies	0	0.000000	\$0.00	113,953,025	0.369266	\$42,078	116,383,765	0.481155	\$55,999	0	0.000000	\$0
Kalama	205,842,675	1.692989	\$348,489.47	203,126,698	1.762557	\$358,022	188,528,195	1.932660	\$364,361	192,850,089	1.945707	\$375,230
Kelso	727,939,344	1.810218	\$1,317,720.48	728,204,137	1.798472	\$1,309,655	753,399,152	1.764340	\$1,329,252	743,257,054	1.813072	\$1,347,579
Kelso - Voted Levies	0	0.000000	\$0.00	0	0.000000	\$0	0	0.000000	\$0	0	0.000000	\$0
Longview	2,902,511,391	2.723984	\$7,906,394.31	2,809,338,951	2.895612	\$8,134,755	2,728,499,411	3.036286	\$8,284,505	2,703,686,847	3.114063	\$8,419,451
Woodland	561,473,085	1.920870	\$1,078,516.66	586,538,739	1.882207	\$1,103,987	581,834,946	1.937361	\$1,127,224	580,330,031	2.086001	\$1,210,569
Fire #1 - Woodland	411,301,406	0.931361	\$320,848.41	398,167,619	0.821353	\$327,036	387,657,550	0.871107	\$337,691	376,610,586	0.916243	\$345,067
Fire #1- Bond	0	0.000000	\$61,664.83	394,676,535	0.134287	\$52,841	0	0.000000	\$0	0	0.000000	\$0
Fire #2 - Lv/Kelso	2,428,991,825	1.404367	\$3,411,173.29	2,401,335,745	1.464306	\$3,516,290	2,421,162,787	1.499999	\$3,631,785	2,341,976,893	1.499999	\$3,513,101
Fire #3 - Toutle	263,347,798	0.739145	\$194,652.21	257,134,023	0.819251	\$210,657	263,210,525	0.815321	\$214,601	253,277,103	0.862450	\$218,439
Fire #3 - Bond	0	0.000000	\$0.00	0	0.000000	\$0	0	0.000000	\$0	0	0.000000	\$0
Fire #20 - Ryderwood (fka Fire #4)	23,799,404	0.695025	\$16,541.18	23,338,912	0.719399	\$16,790	25,255,227	0.673708	\$17,015	24,109,846	0.695411	\$16,766
Fire #5 - Kalama	860,282,658	1.273035	\$1,095,169.91	809,511,206	1.418270	\$1,148,105	824,452,796	1.432914	\$1,181,370	855,733,314	1.458306	\$1,247,921
Fire #6 - Castle Rock	648,409,790	0.370822	\$240,444.61	635,427,716	0.386549	\$245,624	653,791,640	0.385925	\$252,315	645,152,383	0.402768	\$259,847
Fire #7 - Cougar	161,380,028	0.820191	\$132,362.45	152,701,791	0.869693	\$132,804	152,273,738	0.994802	\$154,467	148,840,019	1.000000	\$148,840
Port of Kalama	901,361,520	0.000000	\$0.00	850,704,226	0.000000	\$0	871,127,106	0.000000	\$0	898,959,008	0.000000	\$0
Port of Longview	7,330,847,142	0.403700	\$2,959,462.84	7,347,769,153	0.390637	\$2,870,306	7,275,676,529	0.393297	\$2,861,502	7,168,974,967	0.219240	\$1,571,726
Port of Woodland	1,159,667,878	0.206955	\$239,999.05	1,164,712,339	0.185454	\$216,001	1,152,995,156	0.187338	\$216,000	1,128,919,411	0.177160	\$199,999
Cemetery #1 - Castle Rock	628,777,902	0.059731	\$37,557.53	615,889,710	0.062243	\$38,335	631,923,055	0.060690	\$38,351	620,555,416	0.064906	\$40,278
Cemetery #2 - Woodland	1,169,584,613	0.078774	\$92,132.85	1,174,500,759	0.080753	\$94,844	1,162,688,822	0.081572	\$94,843	1,138,266,884	0.087913	\$100,068
Cemetery #3 - Toutle	295,274,087	0.018556	\$5,479.11	290,715,886	0.020570	\$5,980	298,321,053	0.020431	\$6,095	281,727,763	0.022103	\$6,230
Cemetery #4 - Ostrander	179,507,552	0.088301	\$15,850.70	177,261,227	0.092292	\$16,360	180,179,305	0.092764	\$16,714	175,542,856	0.097329	\$17,085
Cemetery #5 - Kalama	713,589,316	0.091327	\$65,169.97	664,126,302	0.099336	\$65,972	672,217,003	0.100400	\$67,491	702,277,195	0.101791	\$71,485
Cemetery #6 - Rose Valley	565,394,411	0.082225	\$46,489.55	561,366,047	0.083724	\$47,000	570,261,851	0.082427	\$47,005	559,889,115	0.083954	\$47,005
Cemetery #7 - Stella	57,671,203	0.077748	\$4,483.82	58,094,677	0.078580	\$4,565	62,965,339	0.073616	\$4,635	59,459,488	0.079708	\$4,739
Ft Vancouver Reg Library	561,473,085	0.338660	\$190,148.44	586,538,739	0.380280	\$223,049	581,834,946	0.500000	\$290,918	580,330,031	0.500000	\$290,165
Rural Partial-County Library	1,072,712,860	0.286973	\$307,839.59	1,056,197,303	0.298179	\$314,936	1,048,081,156	0.300488	\$314,936	997,979,881	0.322980	\$322,328
Yale Valley Library	180,589,702	0.425123	\$76,772.84	172,580,510	0.445814	\$76,939	174,800,192	0.454203	\$79,395	166,434,596	0.491544	\$81,810
EMS #1	180,166,117	0.391466	\$70,528.92	172,131,072	0.500000	\$86,066	174,260,625	0.494163	\$86,113	166,044,842	0.499999	\$83,022
EMS #1 Voted Levy	0	0.000000	\$0.00	0	0.000000	\$0	0	0.000000	\$0	164,680,848	0.986086	\$162,389
EMS #3	282,605,078	0.182461	\$51,564.40	277,957,603	0.201100	\$55,897	285,452,145	0.200098	\$57,118	270,848,963	0.215196	\$58,286
EMS #20 (fka EMS #4)	23,799,404	0.367021	\$8,734.88	23,338,912	0.379892	\$8,866	25,255,227	0.355762	\$8,985	24,109,846	0.080049	\$1,930
Longview Sch Dist #122 M & O	4,434,153,533	2.626422	\$11,645,958.09	4,470,714,229	2.738307	\$12,242,188	4,378,476,619	3.074169	\$13,460,177	4,342,957,421	3.532509	\$15,341,536
Longview Sch Dist #122 Bonds	4,434,153,533	0.923960	\$4,096,980.39	4,470,714,229	1.174652	\$5,251,533	4,378,476,619	1.266708	\$5,546,251	4,342,957,421	1.307560	\$5,678,677
Toutle Sch Dist #130 M & O	4,298,678,788	2.488254	\$743,188.55	294,175,507	2.680047	\$788,404	301,546,692	2.786336	\$840,210	284,117,623	2.920784	\$829,846
Toutle Sch Dist #130 Bonds	298,678,788	0.811271	\$242,309.39	294,175,507	0.922742	\$271,448	301,546,692	0.649380	\$195,818	284,117,623	0.638077	\$181,289
Ryderwood Sch Dist #29	0	0.000000	\$0.00	0	0.000000	\$0	0	0.000000	\$0	0	0.000000	\$0
Castle Rock Sch Dist #401 M & O	638,170,240	2.519680	\$1,607,984.73	623,073,145	2.578448	\$1,606,562	639,261,266	2.532066	\$1,618,652	627,091,609	2.540605	\$1,593,192
Castle Rock Sch Dist #401 Bonds	638,170,240	1.175843	\$750,387.98	623,073,145	1.006633	\$627,206	639,261,266	0.000000	\$0	627,091,609	0.000000	\$0
Kalama Sch Dist #402 M & O	888,607,084	1.384579	\$1,230,346.64	836,992,497	1.769556	\$1,481,105	856,625,359	1.821287	\$1,560,160	884,216,660	1.854504	\$1,639,783
Kalama Sch Dist #402 Bonds	888,607,084	0.406710	\$361,405.36	836,992,497	0.399471	\$334,354	856,625,359	0.371607	\$318,328	884,216,660	0.277767	\$245,606
Woodland Sch Dist #404 M & O	1,162,135,500	1.841950	\$2,140,595.39	1,165,019,886	2.030050	\$2,365,049	1,152,595,255	2.174045	\$2,505,794	1,126,883,987	2.338440	\$2,635,151
Woodland Sch Dist #404 Bonds	1,162,135,500	1.179748	\$1,371,026.96	1,165,019,886	1.220460	\$1,421,860	1,152,595,255	1.234568	\$1,422,957	1,126,883,987	1.192821	\$1,344,171
Kelso Sch Dist #458 M & O	1,875,466,768	3.139438	\$5,829,107.78	1,862,991,238	3.190797	\$5,944,427	1,854,962,790	3.838730	\$7,120,701	1,807,478,302	3.897163	\$7,044,038
Kelso Sch Dist #458 Bonds	1,875,466,768	1.237174	\$2,379,081.91	1,862,991,238	1.243071	\$2,315,829	1,854,962,790	1.282552	\$2,379,086	1,807,478,302	1.299513	\$2,348,842

# County & City Certified Taxes, 10-Year History



\* Figures for City of Castle Rock include a voter-approved Library Levy for all years except 2009 and 2012.

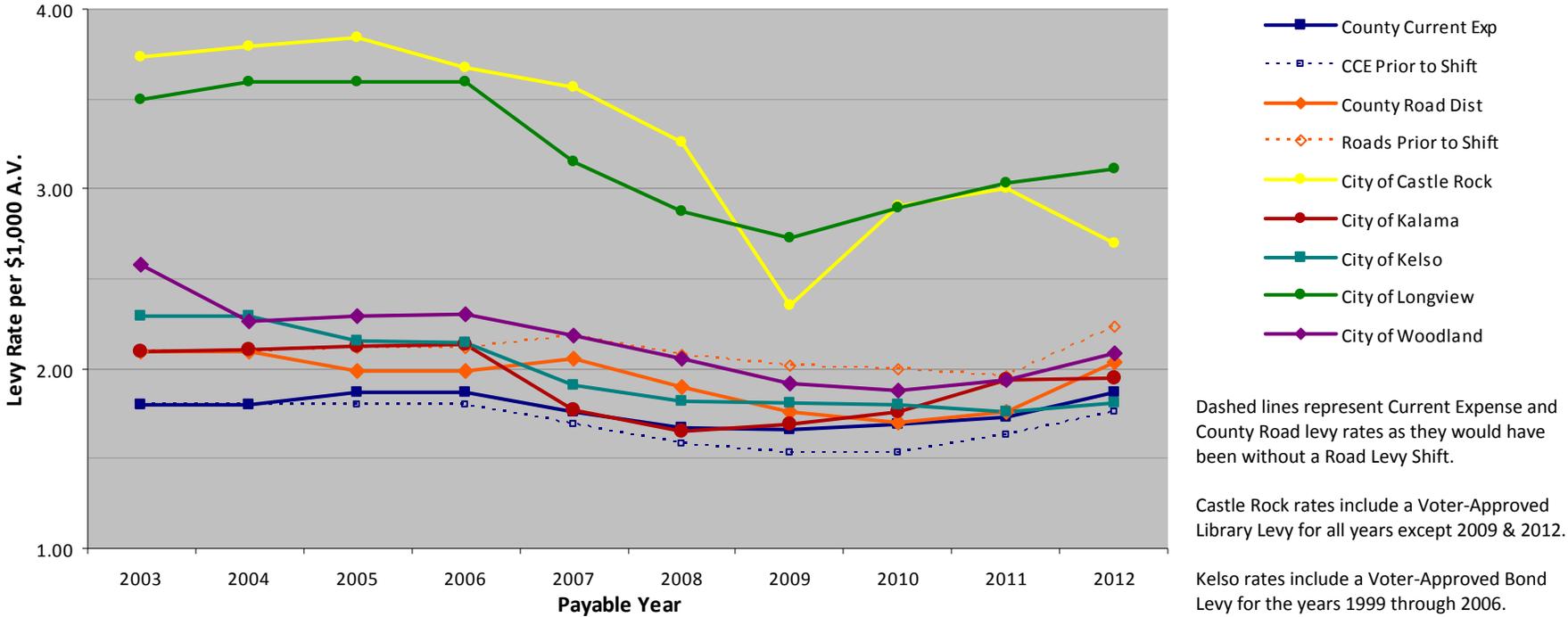
\*\* Figures for City of Kelso include a voter-approved bond for the years 2000 through 2006.

For the years 2005 through 2012, 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.

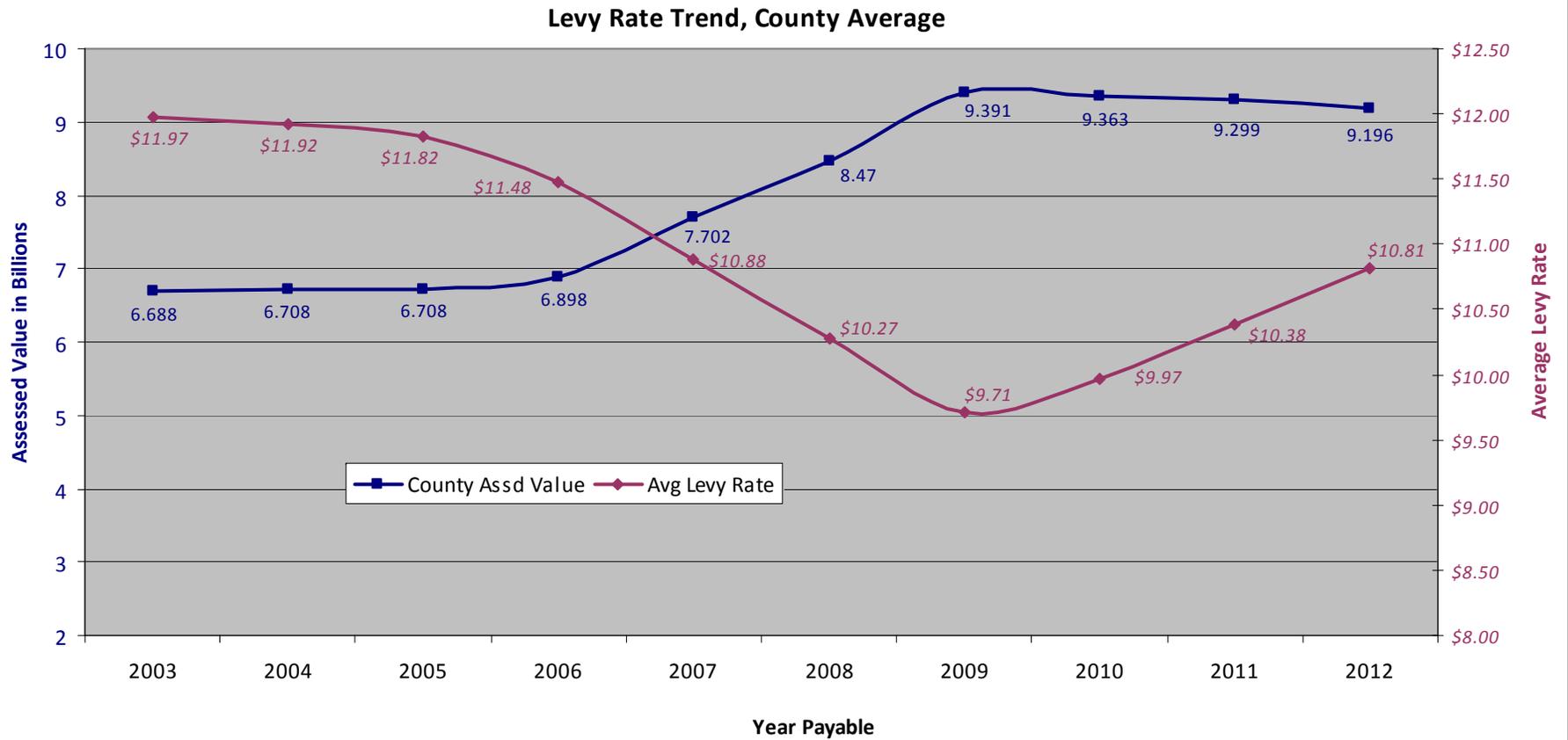
OCOUNTY & CITIES	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
County Current Exp	12,039,095.54	12,074,708.15	12,554,696.93	12,909,420.12	13,529,732.35	14,192,868.01	15,617,600.45	15,827,848.36	16,092,807.39	17,150,115.20
C.E. Prior to Levy Shift	12,039,095.54	12,074,708.15	12,073,719.83	12,415,275.99	13,007,637.46	13,437,367.89	14,351,235.70	14,366,564.49	15,134,277.39	16,191,585.20
County Road Dist	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	8,670,296.53	9,884,254.49
Roads Prior to Levy Shift	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	9,628,826.53	10,842,784.49
City of Castle Rock*	295,116.39	298,758.52	303,752.08	308,911.56	324,222.93	323,325.23	288,983.61	295,072.70	356,000.00	345,406.84
City of Kalama	234,070.91	237,494.74	245,499.90	262,362.05	280,342.88	290,053.85	348,489.47	358,022.30	364,360.92	375,229.88
City of Kelso**	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	1,329,253.00	1,347,579.00
City of Longview	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	8,284,506.00	8,419,453.33
City of Woodland	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	1,127,224.33	1,210,569.25

# 10-Year Levy Rate Comparison

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
<b>County Current Exp</b>	1.800000	1.800000	1.871484	1.871441	1.756427	1.675623	1.662884	1.690435	1.730445	1.864780
<i>C.E. Prior to Levy Shift</i>	1.800000	1.800000	1.799786	1.799806	1.688648	1.586427	1.528047	1.534367	1.627377	1.760557
<b>County Road Dist</b>	2.100000	2.100000	1.988547	1.988516	2.054442	1.901268	1.759620	1.696330	1.759171	2.038526
<i>Roads Prior to Levy Shift</i>	2.100000	2.100000	2.118451	2.118127	2.181515	2.071108	2.019580	1.993354	1.953655	2.236213
<b>City of Castle Rock</b>	3.733100	3.791900	3.846153	3.678523	3.563131	3.257303	2.355276	2.908220	3.003948	2.698378
<b>City of Kalama</b>	2.100000	2.104900	2.126154	2.134166	1.770209	1.654047	1.692989	1.762557	1.932660	1.945707
<b>City of Kelso</b>	2.292400	2.291100	2.152961	2.149623	1.909497	1.821901	1.810218	1.798472	1.764340	1.813072
<b>City of Longview</b>	3.498500	3.600000	3.600000	3.600000	3.147328	2.878181	2.723984	2.895612	3.036286	3.114063
<b>City of Woodland</b>	2.575800	2.261000	2.296820	2.300862	2.185594	2.054821	1.920870	1.882207	1.937361	2.086001

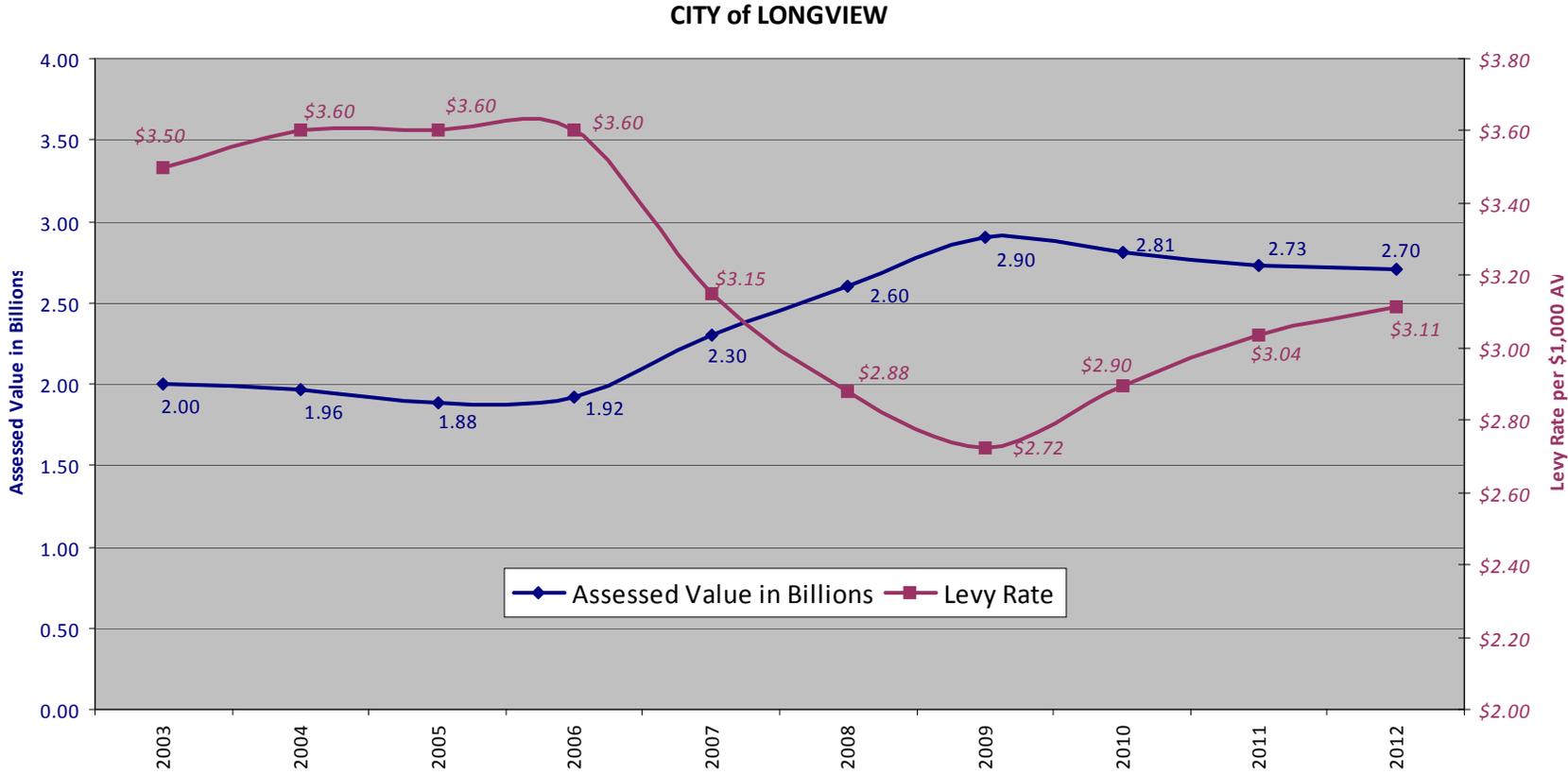


# Comparison of Levy Rate to Assessed Value



Payable Year	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
<b>Average Levy Rate per \$1,000 A.V.</b>	\$11.97	\$11.92	\$11.82	\$11.48	\$10.88	\$10.27	\$9.71	\$9.97	\$10.38	\$10.81
<b>County Assessed Value in Billions</b>	6.688	6.708	6.708	6.898	7.702	8.47	9.391	9.363	9.299	9.196

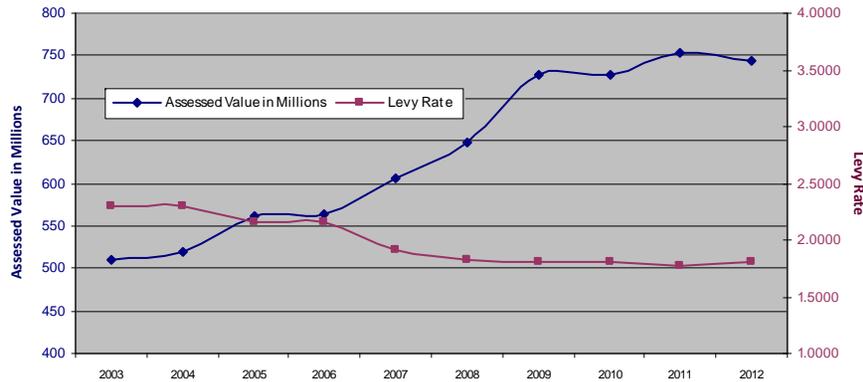
# Levy Rate Trends



Payable Year	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
<b>Levy Rate per \$1,000 A.V.</b>	3.498500	3.600000	3.600000	3.600000	3.147328	2.878181	2.723984	2.895612	3.036286	3.114063
<b>Assessed Value in Billions</b>	2.00	1.96	1.88	1.92	2.30	2.60	2.90	2.81	2.73	2.70

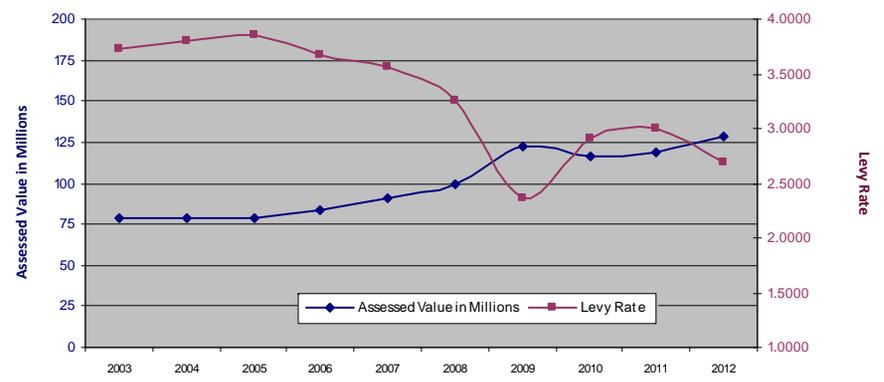
# Levy Rate Trends

### City of Kelso



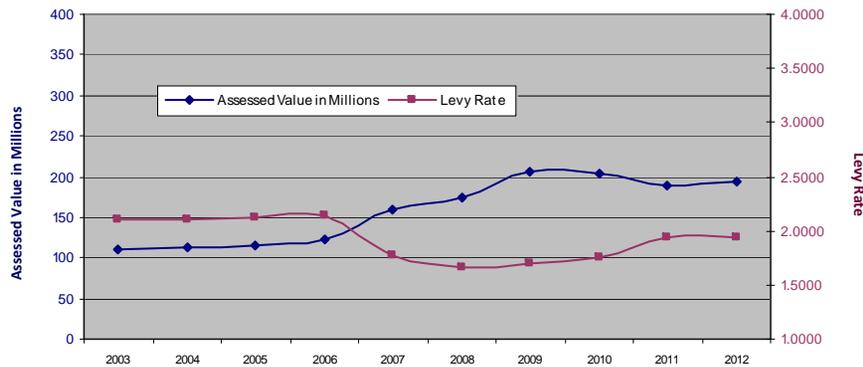
Year Payable	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Levy Rate	2.292400	2.291100	2.152961	2.149623	1.909497	1.821901	1.810218	1.798472	1.764340	1.813072
Assd Value in Millions	510.83	518.89	561.33	564.40	606.63	648.93	727.94	728.20	753.39	743.25

### City of Castle Rock



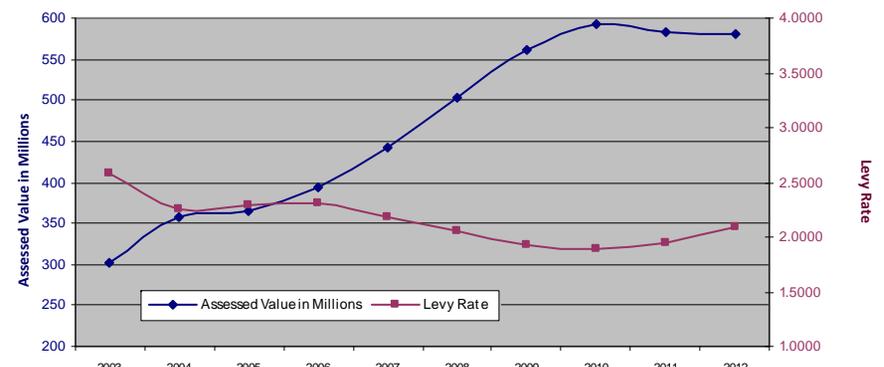
Year Payable	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Levy Rate	3.733100	3.791900	3.846153	3.678523	3.563131	3.257303	2.355276	2.90822	3.003948	2.698378
Assd Value in Millions	79.31	79.05	79.07	84.16	91.22	99.53	122.70	116.21	118.92	128.01

### City of Kalama



Year Payable	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Levy Rate	2.100000	2.104900	2.126154	2.134166	1.770209	1.654047	1.692989	1.762557	1.93266	1.945707
Assd Value in Millions	111.46	112.83	115.47	122.93	158.37	175.36	205.84	203.13	188.52	192.85

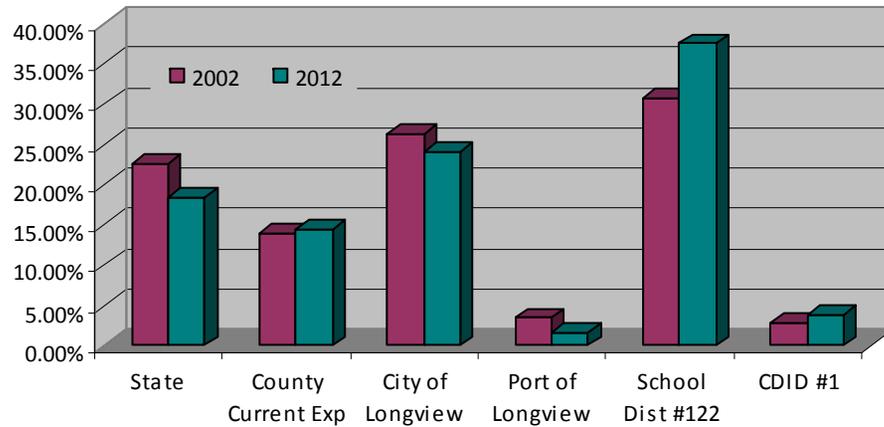
### City of Woodland



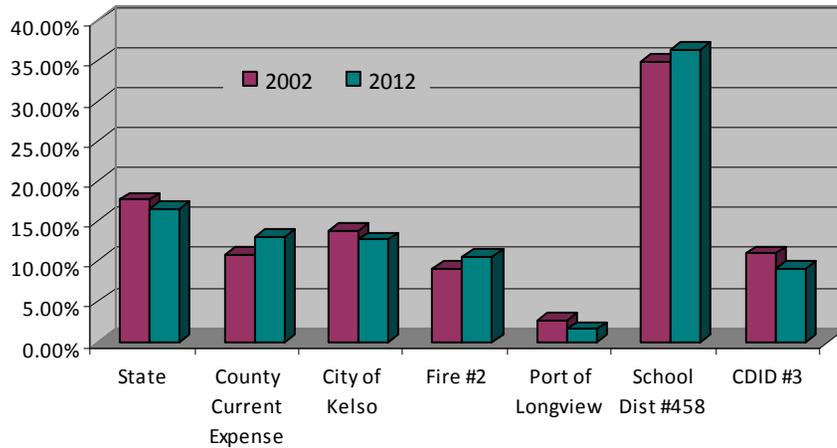
Year Payable	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Levy Rate	2.575800	2.261000	2.296820	2.300862	2.185594	2.054821	1.920870	1.882207	1.937361	2.086001
Assd Value in Millions	300.83	356.94	365.31	394.63	441.88	501.85	561.47	593.32	581.83	580.33

# City of Longview & City of Kelso

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



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



**TCA 400, City of Longview Comparison of Tax Year 2002 to 2012**

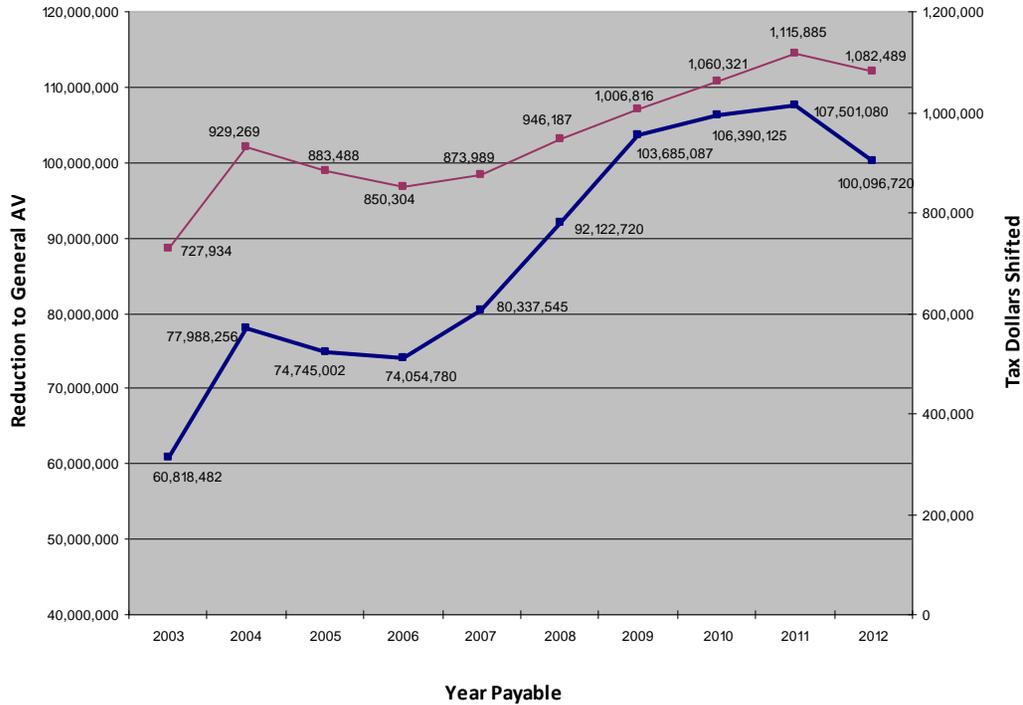
DISTRICT A.V.	2002	2012	% Change
State	6,388,088,865	9,194,956,216	43.94%
County Current Exp	6,388,088,865	9,196,853,386	43.97%
City of Longview	1,860,895,941	2,703,686,847	45.29%
Port of Longview	5,201,065,945	7,168,974,967	37.84%
School Dist #122	3,392,228,839	4,342,957,421	28.03%
CDID #1	3,129,718,115	3,791,110,880	21.13%
<b>LEVY RATES</b>			
State	2.915000	2.373048	-18.59%
County Current Exp	1.800000	1.864780	3.60%
City of Longview	3.411300	3.114063	-8.71%
Port of Longview	0.449600	0.219240	-51.24%
School Dist #122	3.985800	4.840069	21.43%
CDID #1	0.375500	0.489075	30.25%
<b>DOLLARS COLLECTED</b>			
State	18,621,279	\$21,822,362	17.19%
County Current Exp	11,498,560	\$17,150,108	49.15%
City of Longview	6,348,074	\$8,419,451	32.63%
Port of Longview	2,338,399	\$1,571,726	-32.79%
School Dist #122	13,543,645	\$21,020,213	55.20%
CDID #1	1,175,064	\$1,854,146	57.79%

**TCA 800, City of Kelso Comparison of Tax Year 2002 to 2012**

DISTRICT A.V.	2002	2012	% Change
State	6,388,088,865	9,194,956,216	43.94%
County Current Expense	6,388,088,865	9,196,853,386	43.97%
City of Kelso	511,879,505	743,257,054	45.20%
Fire District #2	1,530,866,563	2,341,976,893	52.98%
Port of Longview	5,201,065,945	7,168,974,967	37.84%
School District #458	1,228,805,169	1,807,478,302	47.09%
CDID #3	291,359,820	408,408,250	40.17%
<b>LEVY RATES</b>			
State	2.915000	2.373297	-18.58%
County Current Expense	1.800000	1.864780	3.60%
City of Kelso (Regular & Voted)	2.273900	1.813072	-20.27%
Fire #2 (Regular & Voted)	1.499100	1.499999	0.06%
Port of Longview	0.449600	0.219240	-51.24%
School Dist #458	5.776200	5.196676	-10.03%
CDID #3	1.810100	1.310965	-27.57%
<b>DOLLARS COLLECTED</b>			
State	18,621,279	21,822,362	17.19%
County Current Expense	11,498,560	17,150,108	49.15%
City of Kelso (Regular & Voted)	1,162,247	1,347,579	15.95%
Fire #2 (Regular & Voted)	2,294,922	3,513,101	53.08%
Port of Longview	2,338,399	1,571,726	-32.79%
School Dist #458	7,158,408	9,392,880	31.21%
CDID #3	527,390	535,412	1.52%

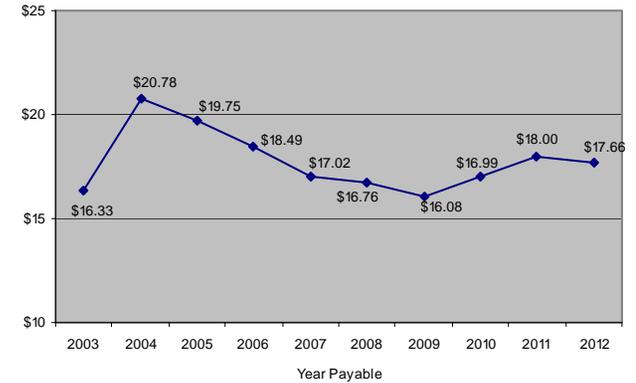
# Current Use & Open Space Assessment

**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.

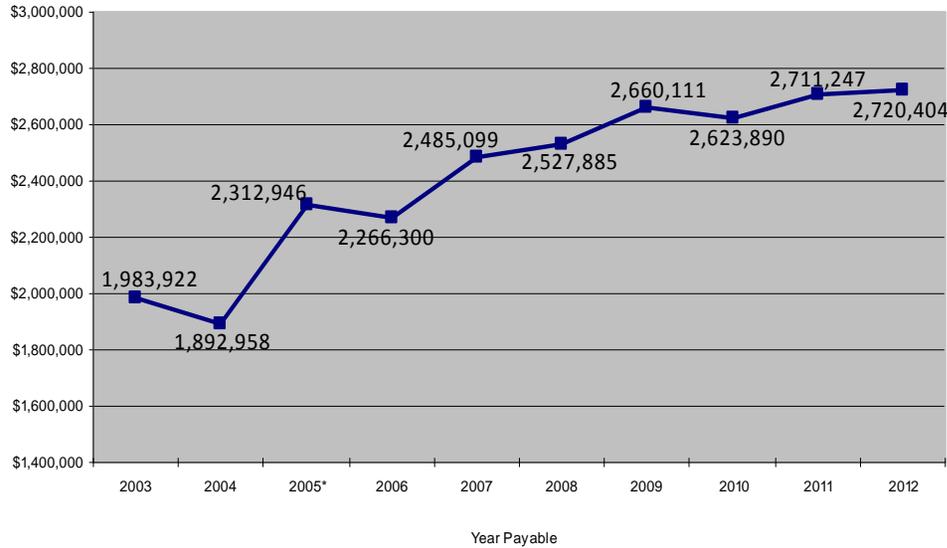
**Average Dollar Increase for \$150,000 home**



Year Payable	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Open Space Market	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	113,274,570
Open Space Taxable	<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>	<u>13,177,850</u>
<b>Reduction to AV</b>	<b>60,818,482</b>	<b>77,988,256</b>	<b>74,745,002</b>	<b>74,054,780</b>	<b>80,337,545</b>	<b>92,122,720</b>	<b>103,685,087</b>	<b>106,390,125</b>	<b>107,501,080</b>	<b>100,096,720</b>
Approximate Levy Rate adjustment	0.108835	0.138528	0.131698	0.123266	0.113461	0.111708	0.107201	0.113244	0.119990	0.117702
<b>TAX DOLLARS SHIFTED:</b>	<b>727,933.55</b>	<b>929,269.29</b>	<b>883,487.98</b>	<b>850,303.96</b>	<b>873,988.78</b>	<b>946,186.98</b>	<b>1,006,815.58</b>	<b>1,060,321.15</b>	<b>1,115,885.18</b>	<b>1,082,489.27</b>
Average tax increase for \$150,000 home	16.33	20.78	19.75	18.49	17.02	16.76	16.08	16.99	18.00	17.66

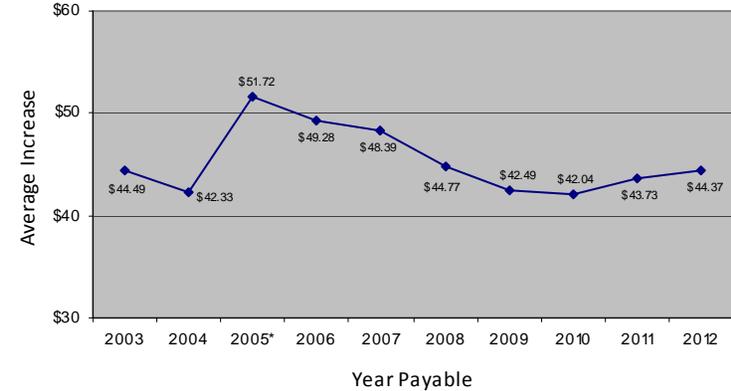
# Senior Citizen & Disabled Persons Exemptions

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



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

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



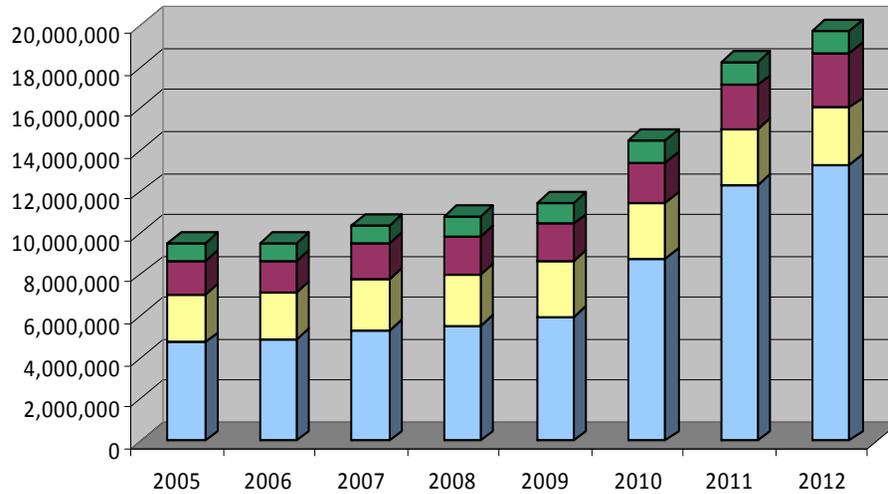
Year Payable	2003	2004	2005*	2006	2007	2008	2009	2010	2011	2012
<b>County Taxable AV</b>	<b>6,688,386,412</b>	<b>6,708,171,196</b>	<b>6,708,418,045</b>	<b>6,898,117,628</b>	<b>7,702,986,076</b>	<b>8,470,203,553</b>	<b>9,391,876,540</b>	<b>9,363,185,718</b>	<b>9,299,798,791</b>	<b>9,196,853,386</b>
Avg Reg Levy Rate**	7.725088	7.732184	7.681188	7.464439	7.150818	6.728393	6.365208	6.426870	6.731723	7.004004
Avg Special Levy Rate**	4.243864	4.183319	4.138840	4.017655	3.728140	3.542548	3.345114	3.539479	3.648500	3.810429
<b>Average Levy Rate</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>	<b>10.380223</b>	<b>10.814433</b>
Seniors, Market Value	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	331,596,200
Seniors, Frozen Value	<u>194,552,113</u>	<u>189,503,743</u>	<u>196,371,871</u>	<u>209,822,653</u>	<u>219,875,989</u>	<u>222,200,503</u>	<u>218,847,008</u>	<u>235,787,588</u>	<u>249,309,569</u>	<u>261,109,148</u>
Reduction to AV	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	70,487,052
Dollars shifted	\$442,241	\$423,195	\$427,852	\$399,995	\$702,189	\$864,769	\$1,133,136	\$972,158	\$906,238	\$762,278
Exempt from Regular	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	137,519,774
Dollars shifted	\$716,029	\$677,008	\$1,072,342	\$1,023,310	\$963,181	\$875,960	\$794,906	\$817,166	\$895,403	\$963,189
Exempt from Special	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	261,109,148
Dollars shifted	\$825,653	\$792,755	\$812,752	\$842,995	\$819,728	\$787,156	\$732,068	\$834,565	\$909,606	\$994,938
<b>TAX DOLLARS SHIFTED:</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>	<b>\$2,711,247</b>	<b>\$2,720,404</b>
Total levy rate adj	0.296622	0.282187	0.344783	0.328539	0.322615	0.298444	0.283235	0.280235	0.291538	0.295797
Average Increase	44.493296	42.328032	51.717390	49.280843	48.392255	44.766669	42.485290	42.035208	43.730730	44.369595

\* 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.

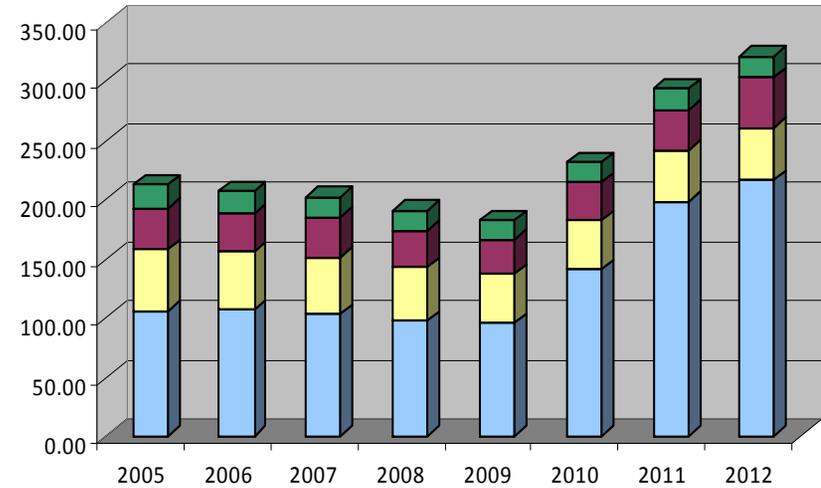
\*\* Average Total Levy Rates are averages of actual levy rates for each year, however the breakdown between special and regular levies has been estimated for the years 1994 through 1998.

# Tax Shift for Exempt Properties

**Tax Dollars Shifted due to Exempt Properties**



**Average Increase in Tax Dollars on Property Valued at \$150,000**



**TAX DOLLARS SHIFTED FOR EXEMPT PROPERTIES**

Year Payable	2005	2006	2007	2008	2009	2010	2011	2012
Open Space Properties	883,488	850,304	873,989	946,187	1,006,816	1,060,321	1,115,885	1,082,489
Senior & Disabled Citizen Properties	2,312,946	2,266,300	2,485,099	2,527,885	2,660,111	2,623,890	2,711,247	2,720,404
Private Exempt Properties	1,579,127	1,510,162	1,765,199	1,814,058	1,815,327	1,981,802	2,078,102	2,615,469
Public Exempt Properties	4,740,066	4,900,090	5,281,414	5,507,656	5,957,170	8,790,708	12,313,537	13,308,225
<b>Total Taxes 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>	<b>18,218,771</b>	<b>19,726,588</b>

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

Year Payable	2005	2006	2007	2008	2009	2010	2011	2012
Open Space Properties	19.75	18.49	17.02	16.76	16.08	16.99	18.00	17.66
Senior & Disabled Citizen Properties	51.72	49.28	48.39	44.77	42.49	42.04	43.73	44.37
Private Exempt Properties	35.31	32.84	34.37	32.13	28.99	31.75	33.52	42.66
Public Exempt Properties	105.99	106.55	102.84	97.54	95.14	140.83	198.61	217.06
<b>Total Average 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>	<b>293.86</b>	<b>321.74</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**

# 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	<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	2,451,581.42				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	2,415,611.04				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		436,364.51
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	<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
100%	2011	<b>9,299,798,791</b>	104,515,500.82	21,343,601.57	16,092,790.75	11,461,341.06	8,670,267.81	36,968,136.18	3,077,501.62				5,789,243.14	275,134.24	152,216.40		685,248.05
100%	2012	<b>9,196,853,386</b>	108,245,613.94	21,822,362.03	17,150,108.26	11,698,235.31	9,884,250.00	38,882,131.04	1,771,725.45				5,749,980.78	286,891.30	305,627.30		694,302.47

# 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	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
State	2.755900	2.800200	2.763855	2.568590	2.388654	2.227737	2.059326	2.105754	2.295393	2.373297
County Current Expense	1.800000	1.800000	1.871484	1.871441	1.756427	1.675623	1.662884	1.690435	1.730445	1.864780
City of Longview	3.498500	3.600000	3.600000	3.600000	3.147328	2.878181	2.723984	2.895612	3.036286	3.114063
Port of Longview	0.445300	0.450000	0.450000	0.450933	0.450317	0.414333	0.403700	0.390637	0.393297	0.219240
Longview Sch Dist #122	3.766200	4.117200	4.432066	4.556023	3.883947	3.593087	3.550382	3.912959	4.340877	4.840069
<b>TOTAL LEVY RATE:</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>	<b>11.796298</b>	<b>12.411449</b>
<b>Special Assessments</b> (Mosquito and CDID #1 are <u>rates</u> applied per \$1,000 of value; Noxious Weed is a flat assessment per parcel)										
<b>Mosquito Control Asmt</b>	0.061800	0.046400	0.042257	0.043724	0.043938	0.028329	0.028329	0.030731	0.030327	0.030894
<b>CDID #1 (Diking)</b>	0.392500	0.402000	0.397891	0.399859	0.381764	0.433578	0.414872	0.489646	0.471520	0.489075
<b>Noxious Weed Asmt</b>	0.000000	0.000000	0.000000	0.000000	3.160000	3.160000	3.160000	3.320000	3.320000	3.320000

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
	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	Annual Update - 4% Land - 5% Impr
<b>Land Value</b>	29,500	29,500	31,000	31,000	38,000	41,800	41,800	41,800	41,800	40,130
<b>Improvements Value</b>	102,200	102,200	107,300	107,300	128,100	147,300	167,900	159,510	151,250	143,380
<b>TOTAL AV</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>	<b>193,050</b>	<b>183,510</b>
<b>TCA 400 Levy Rate (from above)</b>	12.265900	12.767400	13.117405	13.046987	11.626673	10.788961	10.400276	10.995397	11.796298	12.411449
<b>TOTAL PROPERTY TAX DUE:</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>	<b>\$2,277.28</b>	<b>\$2,277.63</b>
<b>Mosquito Control (per \$1,000 AV)</b>	8.14	6.11	5.84	6.05	7.30	5.36	5.94	6.19	5.85	5.66
<b>CDID #1 (per \$1,000 AV)</b>	51.69	52.94	55.03	55.30	63.41	81.99	87.00	98.57	91.03	89.75
<b>Noxious Weed Asmt (flat rate)</b>	0.00	0.00	0.00	0.00	3.16	3.16	3.16	3.32	3.32	3.32
<b>TOTAL ASSESSMENTS DUE:</b>	<b>\$59.83</b>	<b>\$59.05</b>	<b>\$60.87</b>	<b>\$61.35</b>	<b>\$73.87</b>	<b>\$90.51</b>	<b>\$96.10</b>	<b>\$108.08</b>	<b>\$100.20</b>	<b>\$98.73</b>
<b>TOTAL AMOUNT DUE:</b>	<b>\$1,675.25</b>	<b>\$1,740.51</b>	<b>\$1,875.01</b>	<b>\$1,865.75</b>	<b>\$2,005.05</b>	<b>\$2,130.69</b>	<b>\$2,277.04</b>	<b>\$2,321.56</b>	<b>\$2,377.48</b>	<b>\$2,376.36</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.