



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

# ANNUAL REPORT

2012 Assessment Year for  
Taxes Payable in 2013

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 18, where you will find a comparison table of values for each district along with their corresponding levy rates. A more detailed explanation of the budget-based system is available on the assessor's website at [http://www.co.cowlitz.wa.us/assessor/MESSAGE\\_PAGE.html](http://www.co.cowlitz.wa.us/assessor/MESSAGE_PAGE.html).

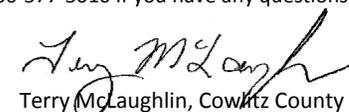
There were several recent elections and district decisions that had an impact on the levies reflected in this report.

- **Woodland School District:** Voters approved new general obligation bonds totaling \$52,835,000 over the next 25 years to build a new high school and upgrade middle and elementary facilities. For 2013, the bond is \$2 million, which produces a levy rate of approximately \$1.60 per thousand dollars of assessed value.
- **Woodland School District:** Voters approved a replacement Maintenance and Operation (M&O) levy. The M&O levy was approved for \$3.25 million for 2013. This represents an increase of 4.8% over the M&O levy collected in 2012 and a levy rate increase of approximately 24¢ per thousand.
- **City of Castle Rock:** Following one year without a library levy, residents of Castle Rock approved an excess levy for the city library. The total dollar increase for the city levy is \$59,715. Of this total, \$56,079 is specifically budgeted for the library. The total levy rate for the City of Castle Rock went from \$2.70 per thousand to \$3.41, of which approximately 48¢ is attributable to the library levy.
- **Castle Rock School District:** Voters approved a replacement M&O levy. The M&O levy was approved at \$2.05 million for each of three years beginning in 2013. This represents an increase of 7.9% over the M&O levy collected in 2012 and a levy rate increase of almost 46¢ per thousand.
- **Kalama School District:** Voters approved a replacement M&O Levy. The M&O levy was approved at increasing amounts for the next three years, beginning with \$1.8 million in 2013. This is an increase of \$88,000 over the M&O levy collected last year, for a levy rate increase of approximately 17¢ per thousand.
- **Kalama School District:** Voters approved a new Capital levy for school improvements. This levy was approved at \$286,667 for each of three years beginning in 2013. This represents a levy rate of approximately 31¢ per thousand.
- **EMS District #1:** The levy rate for this district has dropped from \$1.49 in 2012 to 50¢ in 2013. Last year's rate included a one-year excess levy that voters approved for collection in 2012. The current rate of 50¢ per thousand reflects the statutory maximum for an EMS district without voter approval.

The economy continues to have a negative impact on the overall assessed valuation of the county, and this is the fourth consecutive year 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 total valuation and taxation in Cowlitz County from 1915 through the present.

I mailed valuation notices to all taxpayers in 2012 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 is afforded this opportunity. In 2013, due to budget constraints, I will mail revaluation notices only to properties where there has been a change in value. A change in RCW 84.40.038 in 2011 allows you to appeal your value if your value did not change and you were not sent a revaluation notice.

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

  
Terry McLaughlin, Cowlitz County Assessor

# Assessor's Office & GIS Personnel

## ADMINISTRATIVE STAFF

### Administration

Terry McLaughlin, Assessor  
Wesley T. Hagen, Chief Appraiser  
Janeene Niemi, Administrative Assistant  
Lori Peterson, Department Head Secretary  
Patty Kero, Property Program Analyst

### 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  
Rich Niemi, Residential Appraiser  
Rachel Plank, Residential Appraiser  
Josh Claypool, Residential Appraiser  
Nathan Takko, Residential Appraiser

### Business Division

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

## 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 Friday to answer questions of value. Property owners may appeal the assessed value of their property by petitioning the Cowlitz County Board of Equalization, on the 3rd floor of the County Administration Building or by phone at (360)577-3015. Appeal information is also available on the B.O.E. website at <http://www.co.cowlitz.wa.us/commissioners/BOE/boeindex.html>. A further appeal may be made to the State Board of Tax Appeals. Like the County Board of Equalization, the State Board of Tax Appeals only considers questions of valuation for property tax appeals, not levy rates or the overall amount of taxes due.

## **LIMITATIONS**

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

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

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

## LIMITATIONS (Continued)

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

## EXEMPTIONS & DEFERRALS

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

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

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

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

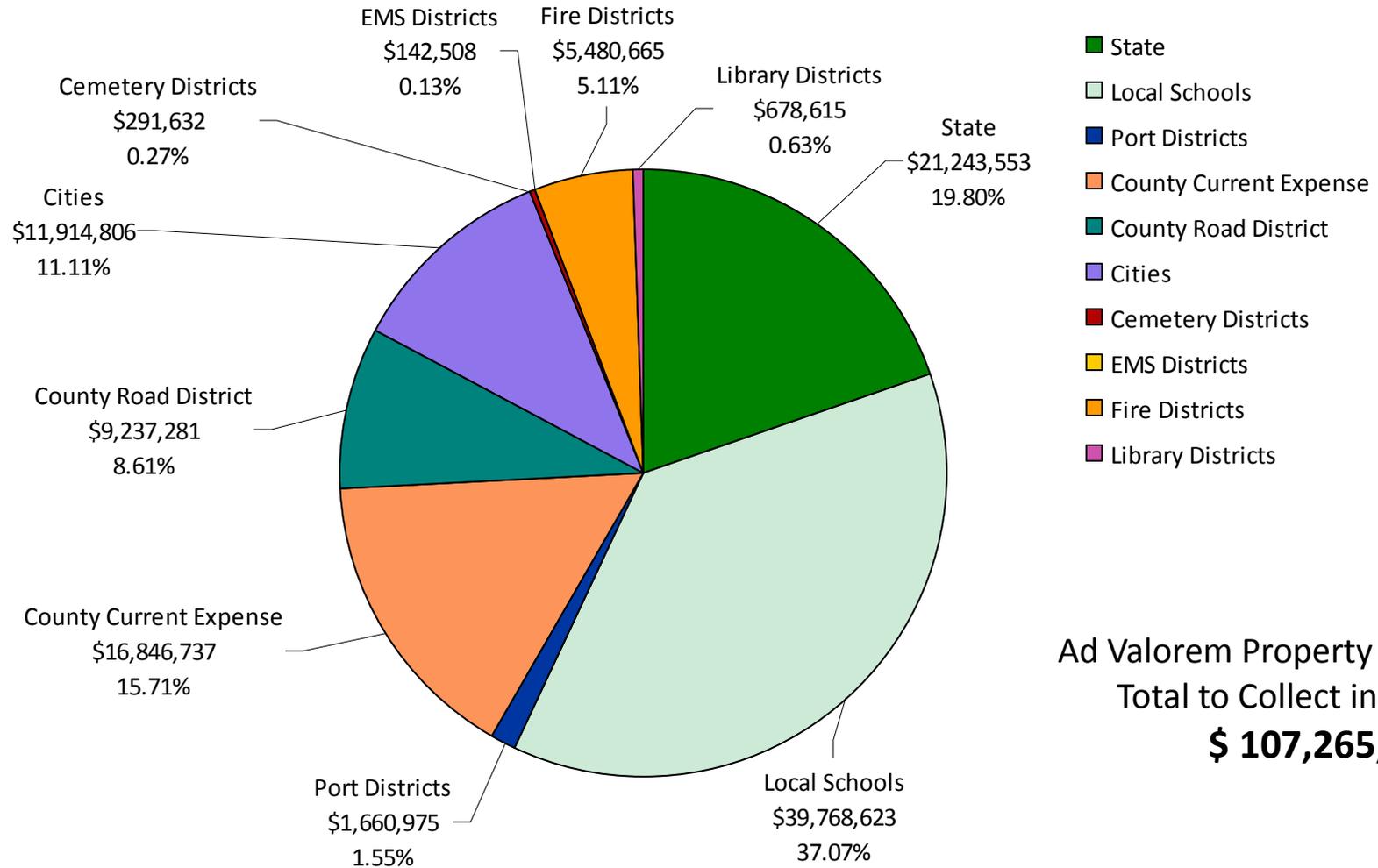
**Homeowners with Limited Income:** If you are a homeowner with a total household income of less than \$57,000 annually, you may qualify for the Limited Income Deferral. If you meet eligibility requirements, including residency and available equity, and have paid your first half taxes, the Department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

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

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

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

# Property Tax Collections - 2013 Payable

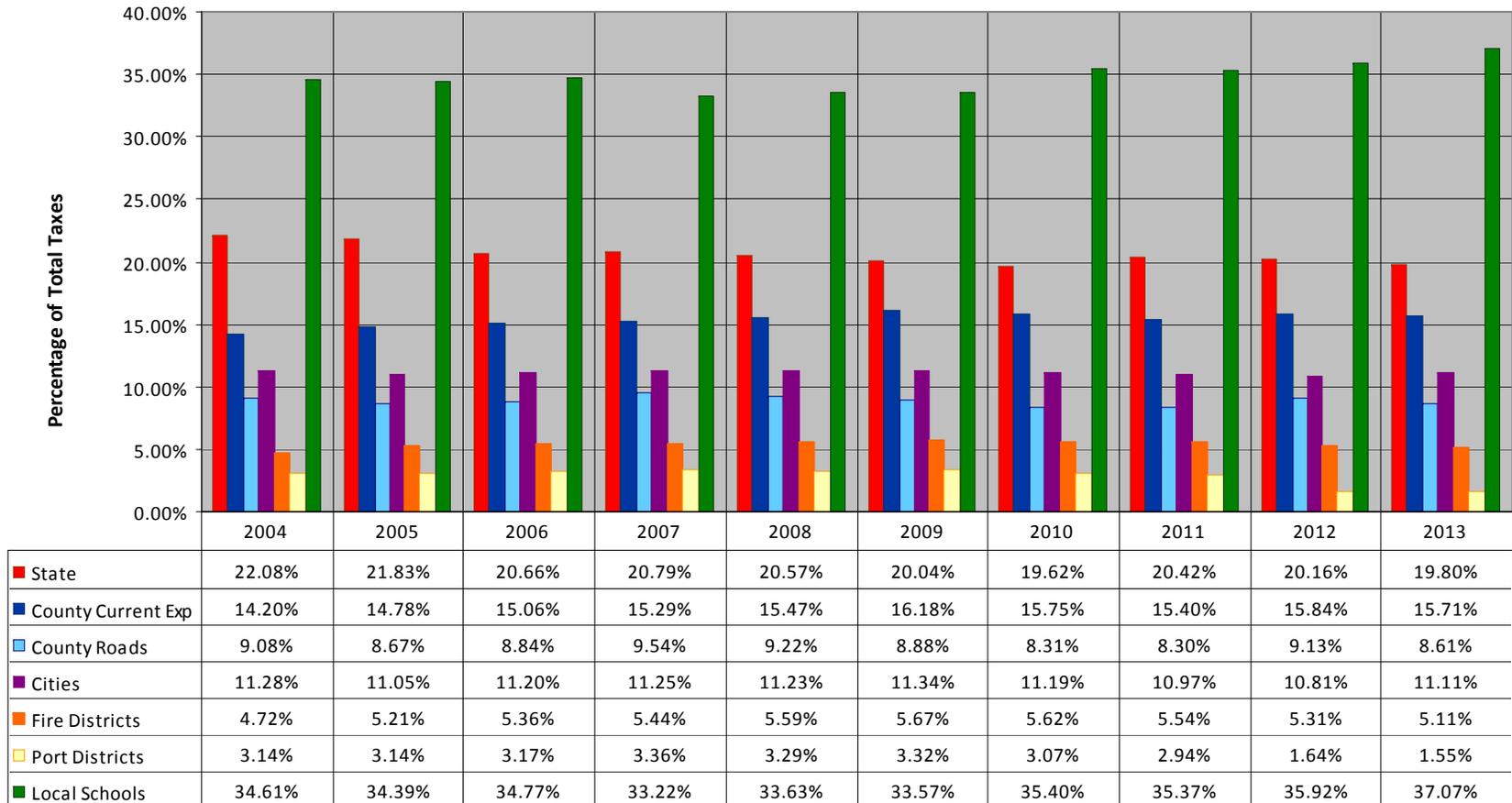


Ad Valorem Property Taxes  
Total to Collect in 2013  
**\$ 107,265,396.**

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

# Property Tax Collections—2013 Payable

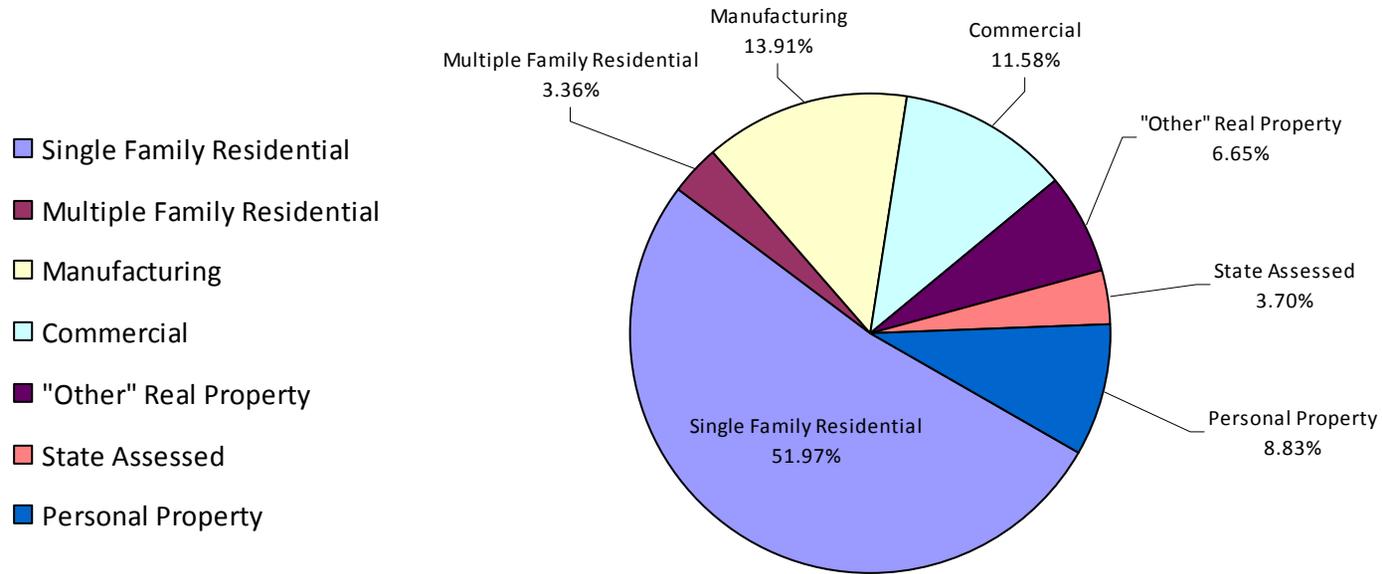
## Percentage of Total Taxes Collected by District Type



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

# Property Tax Collections - 2013 Payable

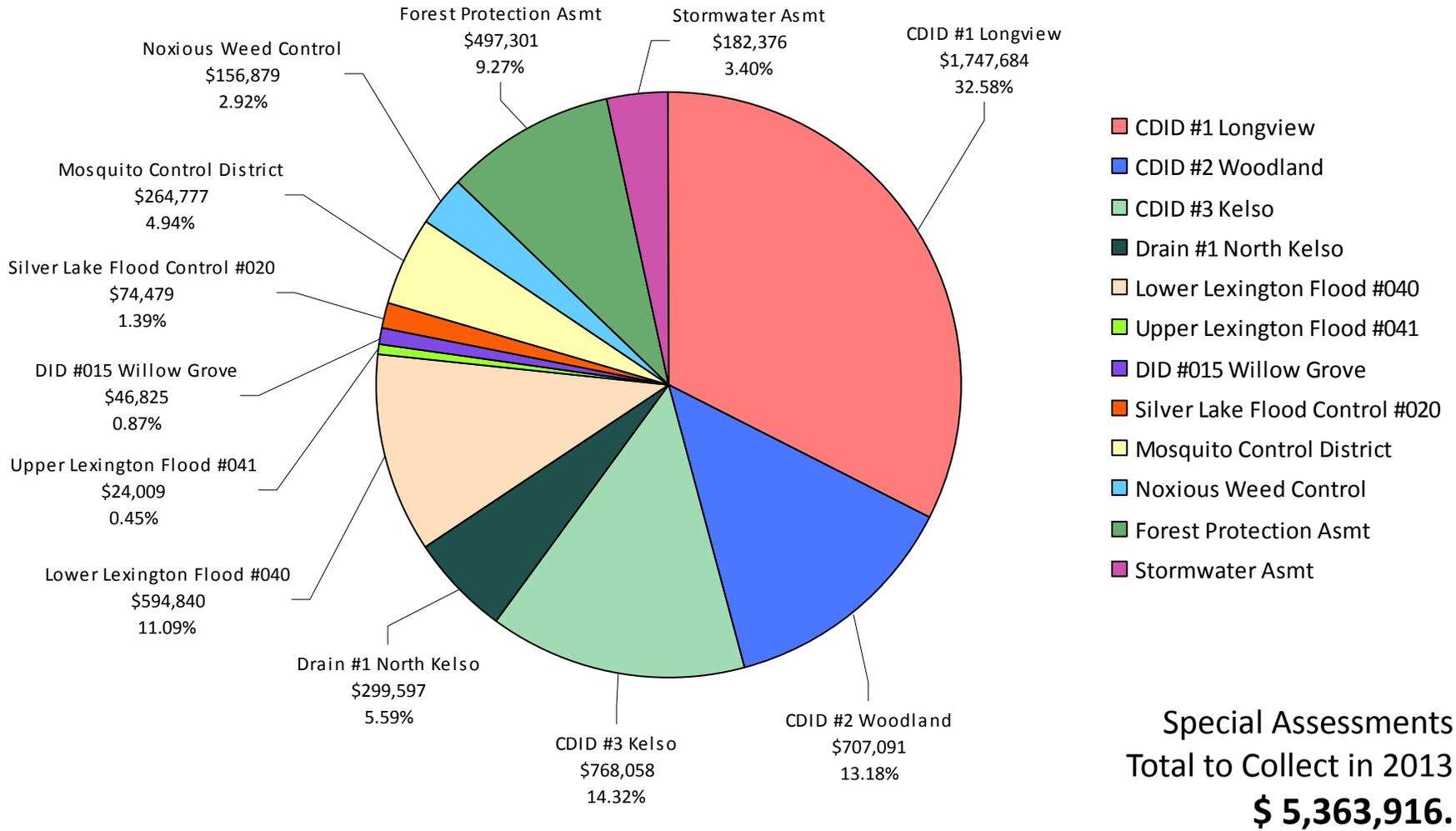
## Percentage of Total Assessed Value by Property Type



## 10-Year History by Property Type

Payable	Single Family Residential	Multiple Family Residential	Manufacturing	Commercial	"Other" Real Property	State Assessed	Personal Property	TOTAL COUNTY ASSD VALUE
2004	3,343,313,090	238,885,195	1,332,189,150	633,812,008	492,264,037	179,355,759	488,351,957	<b>6,708,171,196</b>
2005	3,447,269,353	244,022,830	1,215,777,511	652,510,468	495,595,388	192,280,177	460,962,318	<b>6,708,418,045</b>
2006	3,599,052,218	249,261,460	1,207,650,990	689,259,650	507,463,850	180,344,407	465,085,053	<b>6,898,117,628</b>
2007	4,211,173,950	288,855,600	1,197,679,250	808,906,828	524,868,290	192,813,148	478,689,010	<b>7,702,986,076</b>
2008	4,725,894,569	313,400,490	1,300,016,360	871,186,538	599,077,230	190,435,216	470,193,150	<b>8,470,203,553</b>
2009	5,438,628,147	334,695,540	1,279,516,440	932,059,630	662,765,110	203,662,013	540,549,660	<b>9,391,876,540</b>
2010	5,289,729,247	327,205,480	1,291,568,180	970,679,504	666,739,174	283,325,603	533,938,530	<b>9,363,185,718</b>
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	<b>9,299,798,791</b>
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	<b>9,196,853,386</b>
2013	4,511,033,828	291,528,190	1,207,045,420	1,004,954,550	577,515,130	321,228,095	766,571,190	<b>8,679,876,403</b>

# Special Assessments Collections - 2013 Payable



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

# Certification of Values - 2013 Payable

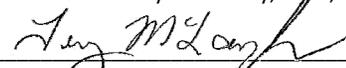
GENERAL TAXING DISTRICTS	TOTAL CERTIFIED ASSESSED VALUE for General Levies	New Construction Assessed Value (Included in Total AV)	State Assessed Value (Included in Total AV)	Annexation Assessed Value (Included in Total AV)	Senior AV Exempt from Special Levies (Included in Total AV)	Full Timber Assessed Value (NOT incl in Total AV)
County Current Expense	8,679,876,403	139,136,570	321,228,095	0	114,533,508	388,806,209
County Roads	4,649,251,343	122,157,030	185,305,735	0	55,942,508	388,528,318
City of Castle Rock	118,877,750	80,620	3,507,961	0	2,454,489	5,688
City of Kalama	181,297,769	548,940	5,088,673	0	2,243,796	2,229,373
City of Kelso	680,263,551	4,045,540	18,304,839	0	7,822,262	22,398
City of Longview	2,502,611,760	9,676,850	100,687,444	0	45,594,236	8,380
City of Woodland (Cowlitz ptn)	547,574,230	2,627,590	8,333,443	0	3,476,217	18,487
Port of Kalama	861,837,173	17,376,090	27,315,200	0	6,805,543	81,353,777
Port of Longview	6,750,181,153	116,334,300	208,913,249	0	97,404,804	280,266,748
Port of Woodland	1,067,858,077	5,426,180	84,999,646	0	10,323,161	27,187,068
Fire #1 - Woodland	353,010,843	1,454,600	39,397,922	0	5,846,181	2,438,542
Fire #2 - Kelso/Longview	2,159,087,642	13,546,980	61,790,349	0	36,219,053	11,994,037
Fire #3 - Toutle	236,557,598	1,460,630	1,779,640	0	4,513,048	871,494
Fire #5 - Kalama	825,794,354	16,740,030	27,518,941	0	6,740,673	4,241,715
Fire #6 - Castle Rock	587,043,091	3,129,260	39,191,936	0	11,954,995	6,981,651
Fire #7 - Cougar (Cowlitz ptn)	145,459,050	1,253,620	36,631,767	0	1,051,333	3,765,806
Fire #20 - Cowlitz/Lewis (Cowlitz ptn)	20,753,860	19,670	255,870	0	1,771,950	222,000
EMS #1 - North Country	162,162,522	1,389,910	36,824,929	0	1,051,333	43,028,959
EMS #3 - Toutle	252,082,048	2,299,440	1,779,640	0	4,513,048	13,694,380
EMS #20 - Cowlitz/Lewis (Cowlitz ptn)	20,753,860	19,670	255,870	0	1,771,950	222,000
Cemetery #1 - Castle Rock	562,729,309	3,038,380	34,905,386	0	11,730,153	39,217,745
Cemetery #2 - Woodland	1,076,749,897	5,472,100	85,005,236	0	10,373,731	55,496,502
Cemetery #3 - Silverlake	262,898,051	2,191,900	3,177,423	0	4,395,578	75,935,533
Cemetery #4 - Ostrander	165,715,917	3,574,170	14,484,739	0	2,684,278	43,177,792
Cemetery #5 - Kalama	676,282,006	16,724,510	23,880,264	0	5,899,272	10,620,706
Cemetery #6 - Rose Valley	522,717,913	3,069,220	20,931,962	0	5,859,221	65,976,939
Cemetery #7 - Stella	56,656,328	305,990	1,312,682	0	915,236	8,440,578
Partial County Rural Library	915,969,167	4,344,290	14,513,532	0	16,843,685	29,050,546
Yale Valley Library	162,601,757	1,389,910	36,658,854	0	1,051,333	40,687,218
Ft Vancouver Library (Cowlitz ptn)	547,574,230	2,627,590	8,333,443	0	3,476,217	18,487

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	4,163,295,278	41,362,667	20,681,333	109,759,340
Toutle School District #130	265,576,517	78,586,991	77,086,660	9,459,542
Castle Rock Sch Dist #401 (Cowlitz ptn)	566,958,602	52,377,742	26,188,871	30,648,995
Kalama School District #402	847,844,486	72,410,949	62,638,190	12,787,056
Woodland Sch Dist #404 (Cowlitz ptn)	1,066,376,166	55,496,502	65,353,623	20,784,410
Kelso School District #458	1,655,081,756	88,526,614	61,573,309	63,397,825

I hereby attest that these amounts are the CERTIFIED ASSESSED VALUES used to calculate the 2012 levy for taxes to be collected in the year 2013.

Signed this 14th day of January, 2013,

  
 Terry McLaughlin, Cowlitz County Assessor

# Consolidated Levy Rates - 2013 Payable

TAX CODE	TAXING DISTRICTS	2013 PAYABLE	2012 PAYABLE	Variance	TAX CODE	TAXING DISTRICTS	2013 PAYABLE	2012 PAYABLE	Variance
400	LV-122-Lv	12.945902	12.411449	0.534453	780	R-402-Km-C6	8.802213	8.492828	0.309385
402	LV-122-Lv-#2a	12.962682	12.426918	0.535764	790	R-402-Lv-C6	9.018648	8.712068	0.306580
410	R-122-Lv	11.522717	11.335912	0.186805	795	R-402-Lv-#5-C6	10.518647	10.170374	0.348273
415	R-122-Lv-RL	11.875924	11.658892	0.217032	800	KE-458-Lv-#2	13.817158	12.967064	0.850094
420	R-122-Lv-#2-RL	13.375923	13.158891	0.217032	802	KE-458-Lv-#2-C6	13.907082	13.051018	0.856064
421	R-122-Lv-#2-RL	10.928111	10.785594	0.142517	805	LV-458-Lv	13.715618	12.768056	0.947562
425	R-122-Lv-#2	13.022716	12.835911	0.186805	810	R-458-Lv	12.292433	11.692519	0.599914
430	R-122-Lv-#6-RL	12.325458	12.061660	0.263798	815	R-458-Lv-RL	12.645640	12.015499	0.630141
440	R-122-Lv-C7-RL	11.960843	11.738600	0.222243	820	R-458-Lv-C4	12.398665	11.789848	0.608817
450	R-122-Lv-#2-C7-RL	13.460842	13.238599	0.222243	825	R-458-Km-C6	12.165922	11.557233	0.608689
510	R-130-Lv-C3	10.331270	10.076817	0.254453	830	R-458-Lv-#2	13.792432	13.192518	0.599914
515	R-130-Lv-C3-E3	10.567363	10.292013	0.275350	835	R-458-Lv-#2-RL	14.145639	13.515498	0.630141
520	R-130-Lv-#3-C3-E3	11.507896	11.154463	0.353433	840	R-458-Lv-#2-C4	13.898664	13.289847	0.608817
521	R-130-Lv-#3-C3-E3	9.060084	8.781166	0.278918	845	R-458-Lv-#5-C6	13.882356	13.234779	0.647577
530	R-130-Lv-#6-C3	10.780804	10.479585	0.301219	850	R-458-Lv-C6	12.382357	11.776473	0.605884
540	R-130-Lv-C1	10.380126	10.119610	0.260516	855	R-458-Km-#5-C6	13.665921	13.015539	0.650382
545	R-130-Lv-C1-E3	10.616219	10.334806	0.281413	860	R-458-Lv-#2-C6	13.882356	13.276472	0.605884
550	R-130-Lv-#3-C1-E3	11.556752	11.197256	0.359496	861	R-458-Lv-#2-C6	11.434544	10.903175	0.531369
600	CR-401-Lv-#6-C1	11.548618	10.163974	1.384644	865	R-458-Km-#2-C6	13.665921	13.057232	0.608689
620	R-401-Lv-C1	9.668109	9.101354	0.566755	880	R-458-Lv-#6	12.741967	12.095287	0.646680
625	R-401-Lv-C1-E3	9.904202	9.316550	0.587652	885	R-458-Lv-#6-RL	13.095174	12.418267	0.676907
630	R-401-Lv-#2-C1	11.168108	10.601353	0.566755	890	R-458-Lv-#6-C4	12.848199	12.192616	0.655583
640	R-401-Lv-#3-C1-E3	10.844735	10.179000	0.665735	900	WD-404-Wd-C2-VL	12.227261	10.620412	1.606849
650	R-401-Lv-#6-C1	10.117643	9.504122	0.613521	910	R-404-Wd-C2	11.472754	10.072937	1.399817
651	R-401-Lv-#6-C1	7.669831	7.130825	0.539006	912	R-404-Wd-C2-YL	11.972754	10.564481	1.408273
660	R-401-Lv-#6	10.044643	9.439216	0.605427	915	R-404-Wd-C2-E1-YL	12.472753	12.050566	0.422187
670	R-401-Lv	9.595109	9.036448	0.558661	917	R-404-Wd-C2-E1	11.972753	11.559022	0.413731
680	R-401-Lv-#20-E20	10.487673	9.811908	0.675765	920	R-404-Wd-#1-C2	12.463801	10.989180	1.474621
710	R-402-Km	8.712289	8.408874	0.303415	921	R-404-Wd-#1-C2	10.015989	8.615883	1.400106
715	R-402-Km-#5-C6	10.302212	9.951134	0.351078	930	R-404-Km-C2-E1-YL	12.285463	11.873406	0.412057
720	R-402-Lv	8.928724	8.628114	0.300610	935	R-404-Km-C2-YL	11.785464	10.387321	1.398143
725	R-402-Lv-E1	9.428723	10.114199	-0.685476	937	R-404-Km-C2	11.285464	9.895777	1.389687
730	R-402-Lv-C4	9.034956	8.725443	0.309513	940	R-404-Wd-#7-C2-E1-YL	13.506497	13.050566	0.455931
735	R-402-Km-E1	9.212288	9.894959	-0.682671	941	R-404-Wd-#7-C2-E1-YL	11.058685	10.677269	0.381416
750	KM-402-Km-#5-C5	10.430024	9.876152	0.553872	950	R-404-Wd-#5-C2	12.972753	11.531243	1.441510
760	R-402-Km-C5	8.820581	8.510665	0.309916	960	R-404-Km-#7-C2-E1-YL	13.319207	12.873406	0.445801
765	R-402-Km-#5-C5	10.320580	9.968971	0.351609	965	R-404-Km-#1-C2	12.276511	10.812020	1.464491
770	R-402-Wd-C5	9.007871	8.687825	0.320046					

# Segregated Levy Rates - 2013 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 \$11.507896**

*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	2013 Payable	2012 Payable	Variance
County Current Expense	1.940896	1.864780	0.076116
<i>C.E. Includes: Veteran's Relief &amp; Human Svcs Mental Health</i>	<i>0.011250</i>	<i>0.011250</i>	<i>0.000000</i>
State Levy	2.447812	2.373297	0.074515
County Road District (R)	1.986832	2.038526	-0.051694
City of Castle Rock (CR)	3.417807	2.698378	0.719429
City of Kalama (KM)	2.096276	1.945707	0.150569
City of Kelso (KE)	2.011558	1.813072	0.198486
City of Longview (LV)	3.410017	3.114063	0.295954
City of Woodland (WD)	2.241339	2.086001	0.155338
Longview School Dist (#122)	4.930742	4.840069	0.090673
Toutle School Dist (#130)	3.715151	3.558861	0.156290
Castle Rock School Dist (#401)	3.003134	2.540605	0.462529
Kalama School Dist (#402)	2.336749	2.132271	0.204478
Woodland School Dist (#404)	4.815613	3.531261	1.284352
Kelso School Dist (#458)	5.700458	5.196676	0.503782
Fire Dist #1 - Woodland (#1)	0.991047	0.916243	0.074804
Fire Dist #2 - Lv / Kelso (#2 & #2a)*	1.499999	1.499999	0.000000
Fire Dist #3 - Toutle (#3)	0.940533	0.862450	0.078083
Fire Dist #5 - Kalama (#5)	1.499999	1.458306	0.041693
Fire Dist #6 - Castle Rock (#6)	0.449534	0.402768	0.046766
Fire Dist #7 - Cougar (#7)	1.033744	1.000000	0.033744
Fire Dist #20 - Ryderwood (#20)	0.800429	0.695411	0.105018

TAXING DISTRICT	2013 PAYABLE	2012 Payable	Variance
Port of Kalama (Km)	0.000000	0.000000	0.000000
Port of Longview (Lv)	0.216435	0.219240	-0.002805
Port of Woodland (Wd)	0.187290	0.177160	0.010130
Cemetery #1 - Castle Rock (C1)	0.073000	0.064906	0.008094
Cemetery #2 - Woodland (C2)	0.094311	0.087913	0.006398
Cemetery #3 - Toutle (C3)	0.024144	0.022113	0.002031
Cemetery #4 - Ostrander (C4)	0.106232	0.097329	0.008903
Cemetery #5 - Kalama (C5)	0.108292	0.101791	0.006501
Cemetery #6 - Rose Valley (C6)	0.089924	0.083954	0.005970
Cemetery #7 - Stella (C7)	0.084919	0.079708	0.005211
Fort Vancouver Reg Library (VL)	0.500000	0.500000	0.000000
Rural Partial-County Library (RL)	0.353207	0.322980	0.030227
Yale Valley Library (YL)	0.500000	0.491544	0.008456
E.M.S. #1 (E1)	0.499999	1.486085	-0.986086
E.M.S. #3 (E3)	0.236093	0.215196	0.020897
E.M.S. #20 (E20)	0.092135	0.080049	0.012086

## DIKING AND OTHER ASSESSMENT DISTRICTS

Not included in Consolidated Levy Rates

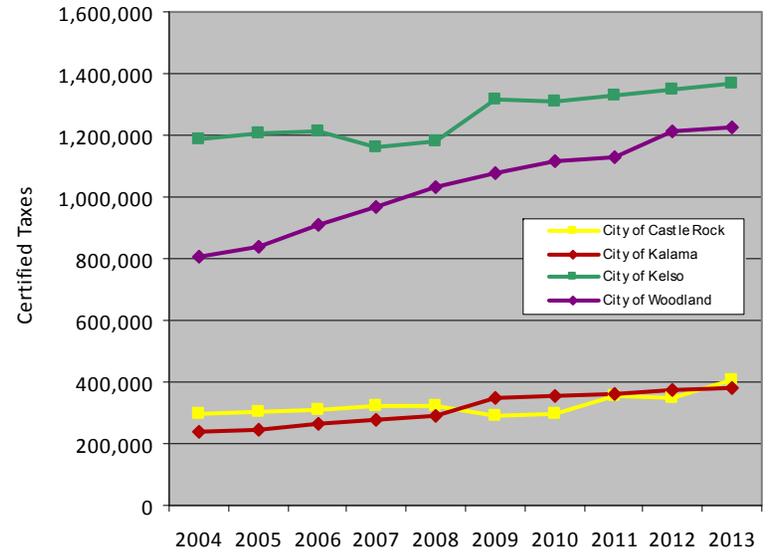
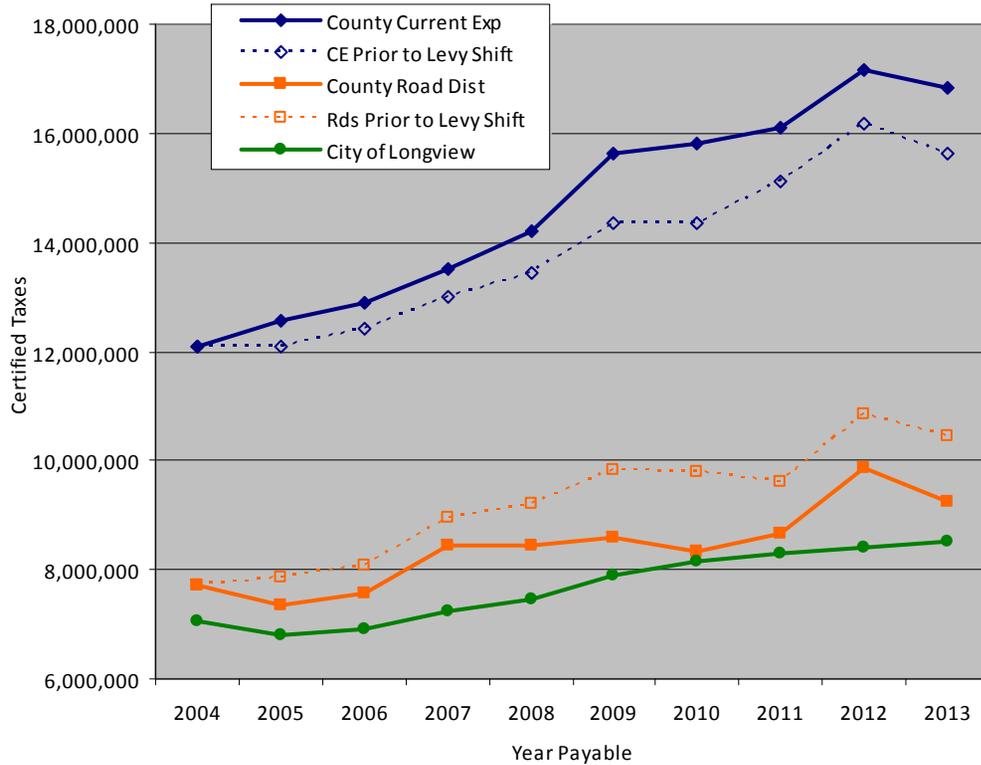
Levy Rate per \$1,000 of value:			
CDID #1 (Longview)	0.483058	0.489075	-0.006017
CDID #2 (Woodland)	1.539501	1.503169	0.036332
CDID #3 (Kelso)	2.007893	1.310965	0.696928
Drain 010 (North Kelso)	3.910866	3.560836	0.350030
Lexington Flood 040 (Lower)	3.400007	3.200112	0.199895
Lexington Flood 041 (Upper)	0.566661	0.534138	0.032523
Dike 015 (Willow Grove)	5.050086	4.906690	0.143396
Silver Lake Flood 020	0.981798	1.080270	-0.098472
Mosquito Control	0.035220	0.030894	0.004326
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	\$36.00 /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 \$0.016780/\$1,000 (RCW 35A.15.500).

# Four-Year Comparison by District

Taxing District	2010 PAYABLE			2011 PAYABLE			2012 PAYABLE			2013 PAYABLE		
	Assd Value	Levy Rate	Taxes									
State	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	8,678,588,723	2.447812	\$21,243,553
County Current Expense	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	8,679,876,403	1.940896	\$16,846,737
County Road Dept	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	4,649,251,343	1.986832	\$9,237,281
Castle Rock	116,218,201	2.538954	\$295,073	118,915,777	2.522793	\$300,000	128,005,353	2.698378	\$345,407	118,877,750	2.936149	\$349,043
Castle Rock - Voted Levies	113,953,025	0.369266	\$42,078	116,383,765	0.481155	\$55,999	0	0.000000	\$0	116,428,949	0.481658	\$56,076
Kalama	203,126,698	1.762557	\$358,022	188,528,195	1.932660	\$364,361	192,850,089	1.945707	\$375,230	181,297,769	2.096276	\$380,050
Kelso	728,204,137	1.798472	\$1,309,655	753,399,152	1.764340	\$1,329,252	743,257,054	1.813072	\$1,347,579	680,263,551	2.011558	\$1,368,390
Kelso - Voted Levies	0	0.000000	\$0	0	0.000000	\$0	0	0.000000	\$0	0	0.000000	\$0
Longview	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	2,502,611,760	3.410017	\$8,533,948
Woodland	586,538,739	1.882207	\$1,103,987	581,834,946	1.937361	\$1,127,224	580,330,031	2.086001	\$1,210,569	553,610,662	2.241339	\$1,227,300
Fire #1 - Woodland	398,167,619	0.821353	\$327,036	387,657,550	0.871107	\$337,691	376,610,586	0.916243	\$345,067	353,010,843	0.991047	\$349,850
Fire #1- Bond	394,676,535	0.134287	\$52,841	0	0.000000	\$0	0	0.000000	\$0	0	0.000000	\$0
Fire #2 - Lv/Kelso	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	2,159,087,642	1.499999	\$3,238,759
Fire #3 - Toutle	257,134,023	0.819251	\$210,657	263,210,525	0.815321	\$214,601	253,277,103	0.862450	\$218,439	236,557,598	0.940533	\$222,490
Fire #3 - Bond	0	0.000000	\$0	0	0.000000	\$0	0	0.000000	\$0	0	0.000000	\$0
Fire #20 - Ryderwood (fka Fire #4)	23,338,912	0.719399	\$16,790	25,255,227	0.673708	\$17,015	24,109,846	0.695411	\$16,766	20,753,860	0.800429	\$16,612
Fire #5 - Kalama	809,511,206	1.418270	\$1,148,105	824,452,796	1.432914	\$1,181,370	855,733,314	1.458306	\$1,247,921	825,794,354	1.499999	\$1,238,691
Fire #6 - Castle Rock	635,427,716	0.386549	\$245,624	653,791,640	0.385925	\$252,315	645,152,383	0.402768	\$259,847	587,043,091	0.449534	\$263,896
Fire #7 - Cougar	152,701,791	0.869693	\$132,804	155,273,738	0.994802	\$154,467	148,840,019	1.000000	\$148,840	145,459,050	1.033744	\$150,367
Port of Kalama	850,704,226	0.000000	\$0	871,127,106	0.000000	\$0	898,959,008	0.000000	\$0	861,837,173	0.000000	\$0
Port of Longview	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	6,750,181,153	0.216435	\$1,460,975
Port of Woodland	1,164,712,339	0.185454	\$216,001	1,152,995,156	0.187338	\$216,000	1,128,919,411	0.177160	\$199,999	1,067,858,077	0.187290	\$199,999
Cemetery #1 - Castle Rock	615,889,710	0.062243	\$38,335	631,923,055	0.060690	\$38,351	620,555,416	0.064906	\$40,278	562,729,309	0.073000	\$41,079
Cemetery #2 - Woodland	1,174,500,759	0.080753	\$94,844	1,162,688,822	0.081572	\$94,843	1,138,266,884	0.087913	\$100,068	1,076,749,897	0.094311	\$101,549
Cemetery #3 - Toutle	290,715,886	0.020570	\$5,980	298,321,053	0.020431	\$6,095	281,727,763	0.022103	\$6,230	262,898,051	0.024144	\$6,347
Cemetery #4 - Ostrander	177,261,227	0.092292	\$16,360	180,179,305	0.092764	\$16,714	175,542,856	0.097329	\$17,085	165,715,917	0.106232	\$17,604
Cemetery #5 - Kalama	664,126,302	0.099336	\$65,972	672,217,003	0.100400	\$67,491	702,277,195	0.101791	\$71,485	676,282,006	0.108292	\$73,236
Cemetery #6 - Rose Valley	561,366,047	0.083724	\$47,000	570,261,851	0.082427	\$47,005	559,889,115	0.083954	\$47,005	522,717,913	0.089924	\$47,005
Cemetery #7 - Stella	58,094,677	0.078580	\$4,565	62,965,339	0.073616	\$4,635	59,459,488	0.079708	\$4,739	56,656,328	0.084919	\$4,811
Ft Vancouver Reg Library	586,538,739	0.380280	\$223,049	581,834,946	0.500000	\$290,918	580,330,031	0.500000	\$290,165	547,574,230	0.500000	\$273,787
Rural Partial-County Library	1,056,197,303	0.298179	\$314,936	1,048,081,156	0.300488	\$314,936	997,979,881	0.322980	\$322,328	915,969,167	0.353207	\$323,527
Yale Valley Library	172,580,510	0.445814	\$76,939	174,800,192	0.454203	\$79,395	166,434,596	0.491544	\$81,810	162,601,757	0.500000	\$81,301
EMS #1	172,131,072	0.500000	\$86,066	174,260,625	0.494163	\$86,113	166,044,842	0.499999	\$83,022	162,162,522	0.499999	\$81,081
EMS #1 Voted Levy	0	0.000000	\$0	0	0.000000	\$0	164,680,848	0.986086	\$162,389	0	0.000000	\$0
EMS #3	277,957,603	0.201100	\$55,897	285,452,145	0.200098	\$57,118	270,848,963	0.215196	\$58,286	252,082,048	0.236093	\$59,515
EMS #20 (fka EMS #4)	23,338,912	0.379892	\$8,866	25,255,227	0.355762	\$8,985	24,109,846	0.080049	\$1,930	20,753,860	0.092135	\$1,912
Longview Sch Dist #122 M & O	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	4,163,295,278	3.582477	\$14,914,909
Longview Sch Dist #122 Bonds	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	4,163,295,278	1.348265	\$5,613,225
Toutle Sch Dist #130 M & O	294,175,507	2.680047	\$788,404	301,546,692	2.786336	\$840,210	284,117,623	2.920784	\$829,846	265,576,517	3.078825	\$817,664
Toutle Sch Dist #130 Bonds	294,175,507	0.922742	\$271,448	301,546,692	0.649380	\$195,818	284,117,623	0.638077	\$181,289	265,576,517	0.636326	\$168,993
Ryderwood Sch Dist #29	0	0.000000	\$0	0	0.000000	\$0	0	0.000000	\$0	0	0.000000	\$0
Castle Rock Sch Dist #401 M & O	623,073,145	2.578448	\$1,606,562	639,261,266	2.532066	\$1,618,652	627,091,609	2.540605	\$1,593,192	566,958,602	3.003134	\$1,702,653
Castle Rock Sch Dist #401 Bonds	623,073,145	1.006633	\$627,206	639,261,266	0.000000	\$0	627,091,609	0.000000	\$0	566,958,602	0.000000	\$0
Kalama Sch Dist #402 M & O	836,992,497	1.769556	\$1,481,105	856,625,359	1.821287	\$1,560,160	884,216,660	1.854504	\$1,639,783	847,844,486	2.025241	\$1,717,089
Kalama Sch Dist #402 Bonds	836,992,497	0.399471	\$334,354	856,625,359	0.371607	\$318,328	884,216,660	0.277767	\$245,606	847,844,486	0.311508	\$264,110
Woodland Sch Dist #404 M & O	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	1,066,376,166	2.577628	\$2,748,721
Woodland Sch Dist #404 Bonds	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	1,066,376,166	2.237985	\$2,386,534
Kelso Sch Dist #458 M & O	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	1,655,081,756	4.243135	\$7,022,735
Kelso Sch Dist #458 Bonds	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	1,655,081,756	1.457323	\$2,411,989

# County & City Certified Taxes, 10-Year History



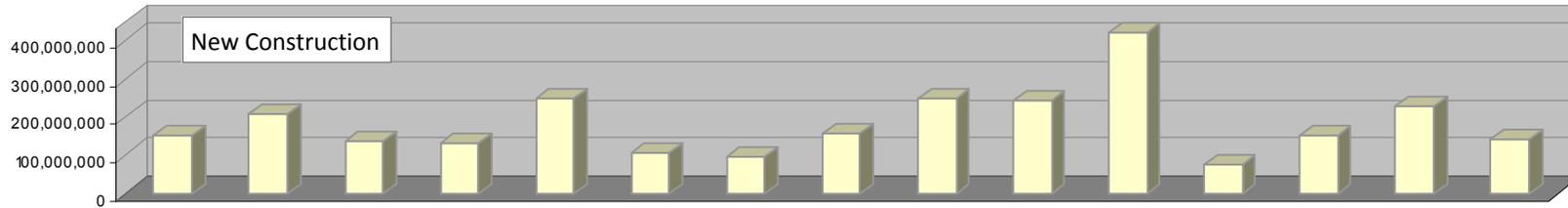
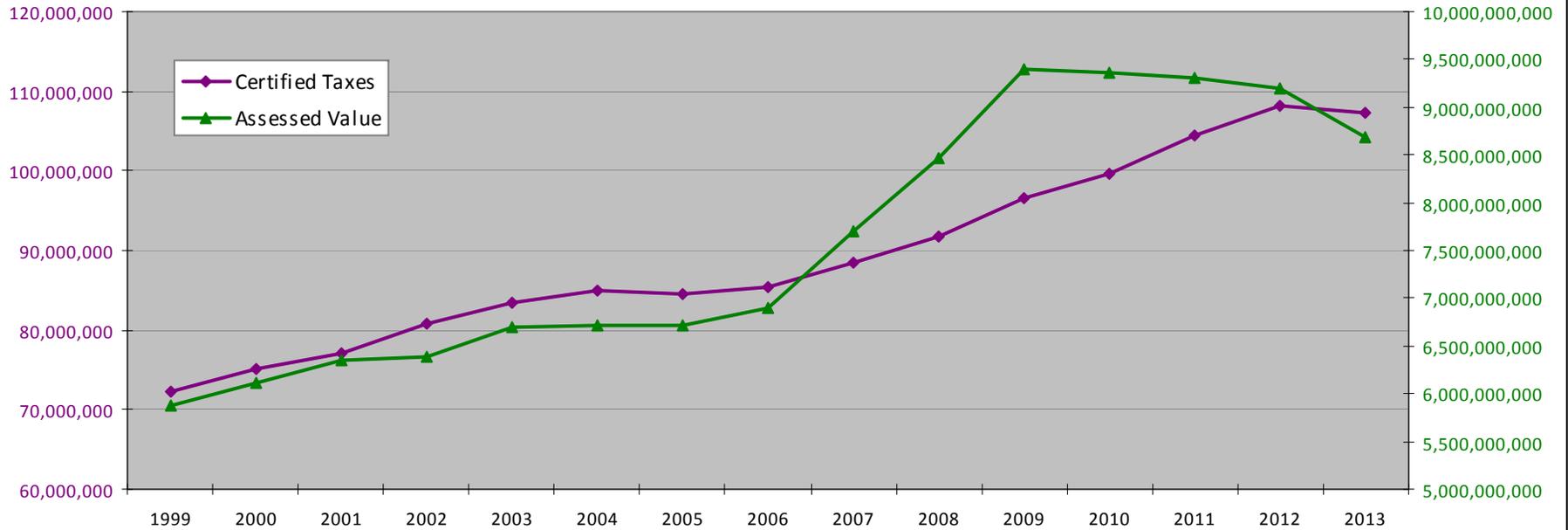
\* Figures for City of Castle Rock include a voter-approved Library Levy for all years except 2009 and 2012.

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

For the years 2005 through 2013 payable, Cowlitz County used a Road Levy Shift as described in RCW 84.52.043, meaning funds were shifted from the County Road Department to the County Current Expense fund. Both figures, before and after this shift, are reflected on the above graph.

COUNTY & CITIES	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
County Current Exp	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	16,846,737.19
C.E. Prior to Levy Shift	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	15,623,209.53
County Road Dist	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	9,237,281.28
Roads Prior to Levy Shift	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	10,460,815.52
City of Castle Rock*	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	405,118.95
City of Kalama	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	380,050.27
City of Kelso**	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	1,368,389.51
City of Longview	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	8,533,948.08
City of Woodland	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	1,227,299.66

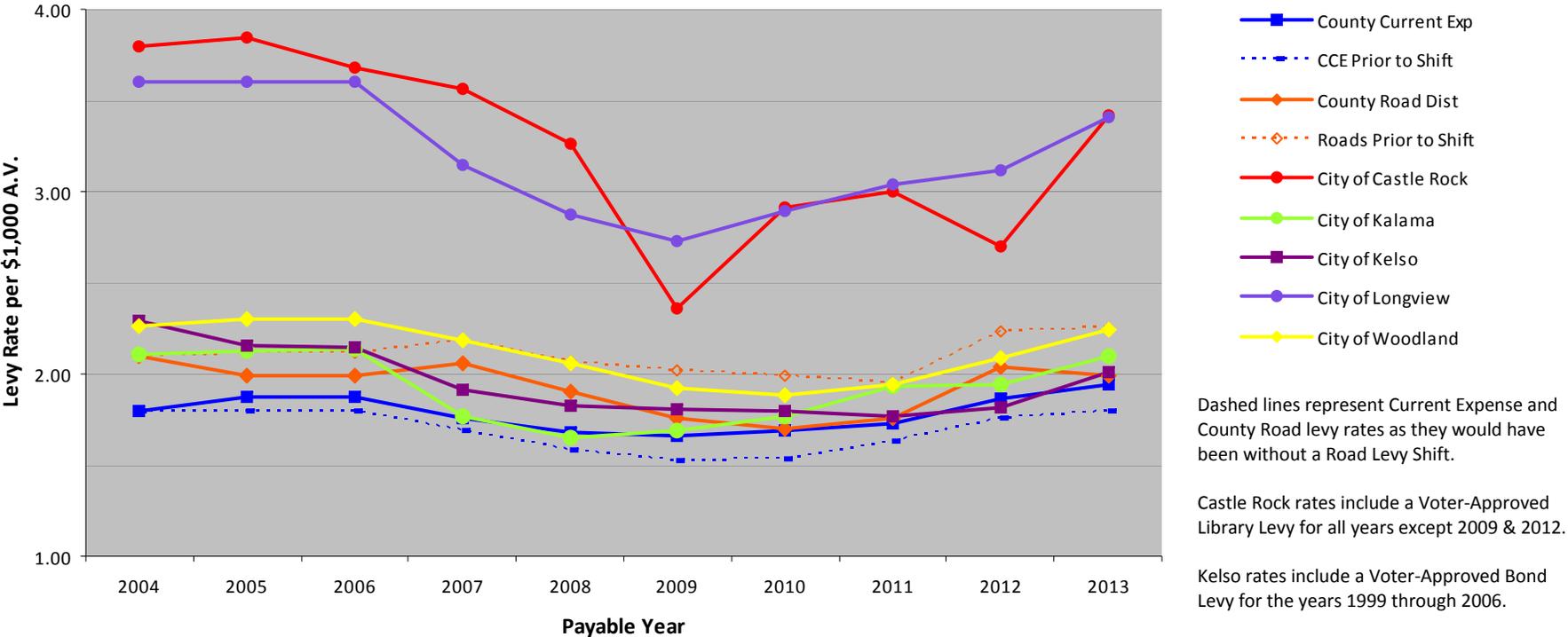
# Assessed Value, Taxes and New Construction



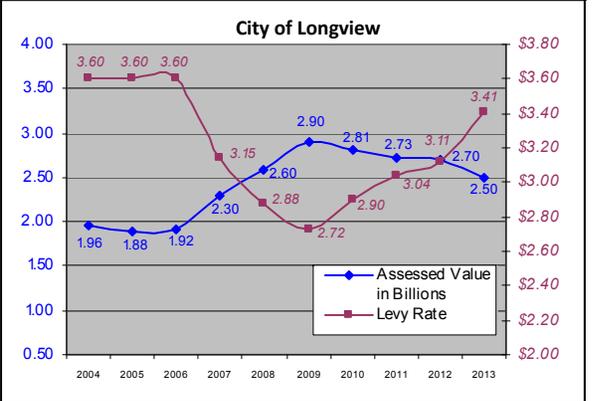
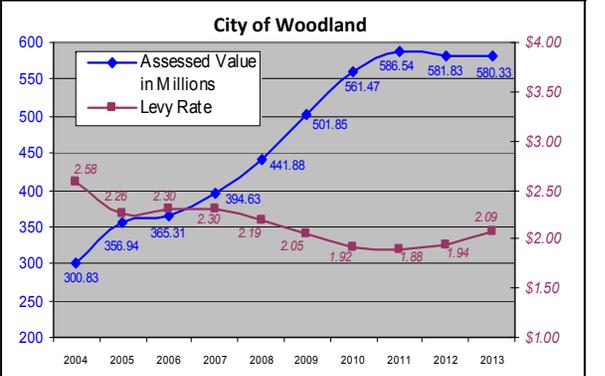
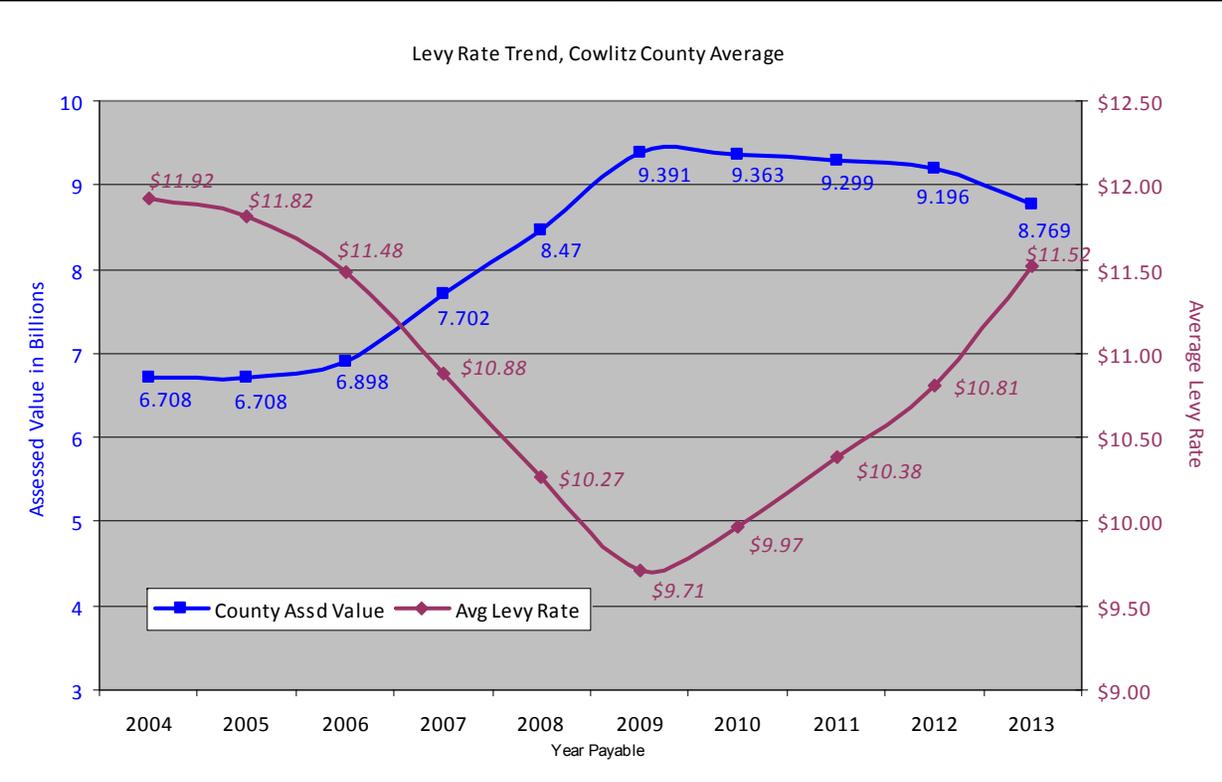
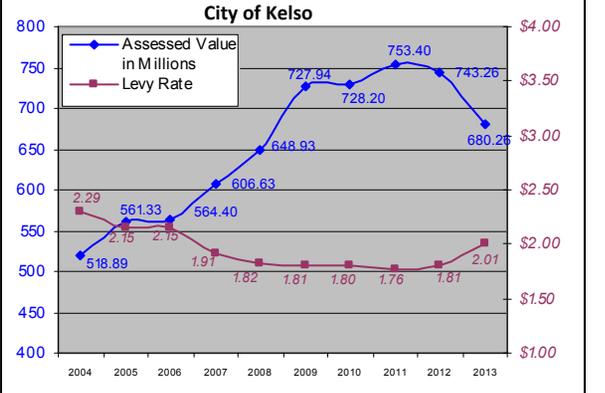
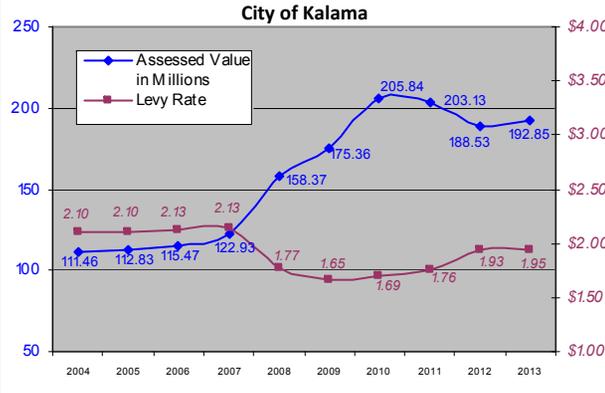
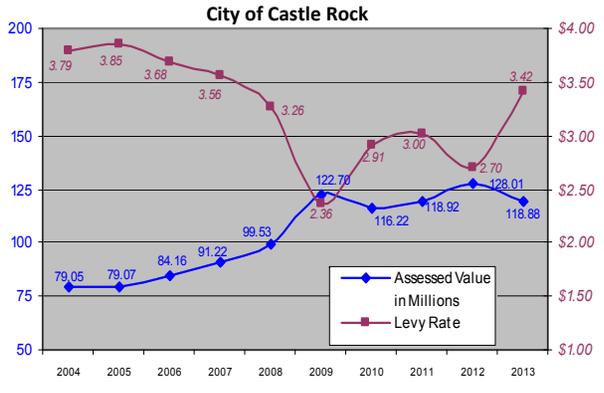
	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
<b>Certified Taxes</b>	72,240,856	75,159,497	76,980,146	80,809,070	83,327,252	85,052,970	84,592,578	85,399,655	88,488,698	91,729,668	96,510,756	99,555,533	104,515,500	108,245,614	107,265,396
<b>Assessed Value</b>	5,875,588,846	6,114,952,142	6,354,870,926	6,388,088,865	6,688,386,412	6,708,171,196	6,708,418,045	6,898,117,628	7,702,986,076	8,470,203,553	9,391,876,540	9,363,185,718	9,299,798,791	9,196,853,386	8,679,876,403
<b>New Construction</b>	153,144,391	209,303,120	136,548,091	128,472,899	247,177,576	106,763,934	93,293,855	154,895,450	246,843,820	244,631,735	422,749,560	74,488,480	151,139,250	227,340,870	139,136,570

# 10-Year Levy Rate Comparison

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
<b>County Current Exp</b>	1.800000	1.871484	1.871441	1.756427	1.675623	1.662884	1.690435	1.730445	1.864780	1.940896
<i>C.E. Prior to Levy Shift</i>	1.800000	1.799786	1.799806	1.688648	1.586427	1.528047	1.534367	1.627377	1.760557	1.799934
<b>County Road Dist</b>	2.100000	1.988547	1.988516	2.054442	1.901268	1.759620	1.696330	1.759171	2.038526	1.986832
<i>Roads Prior to Levy Shift</i>	2.100000	2.118451	2.118127	2.181515	2.071108	2.019580	1.993354	1.953655	2.236213	2.250000
<b>City of Castle Rock</b>	3.791900	3.846153	3.678523	3.563131	3.257303	2.355276	2.908220	3.003948	2.698378	3.417807
<b>City of Kalama</b>	2.104900	2.126154	2.134166	1.770209	1.654047	1.692989	1.762557	1.932660	1.945707	2.096276
<b>City of Kelso</b>	2.291100	2.152961	2.149623	1.909497	1.821901	1.810218	1.798472	1.764340	1.813072	2.011558
<b>City of Longview</b>	3.600000	3.600000	3.600000	3.147328	2.878181	2.723984	2.895612	3.036286	3.114063	3.410017
<b>City of Woodland</b>	2.261000	2.296820	2.300862	2.185594	2.054821	1.920870	1.882207	1.937361	2.086001	2.241339

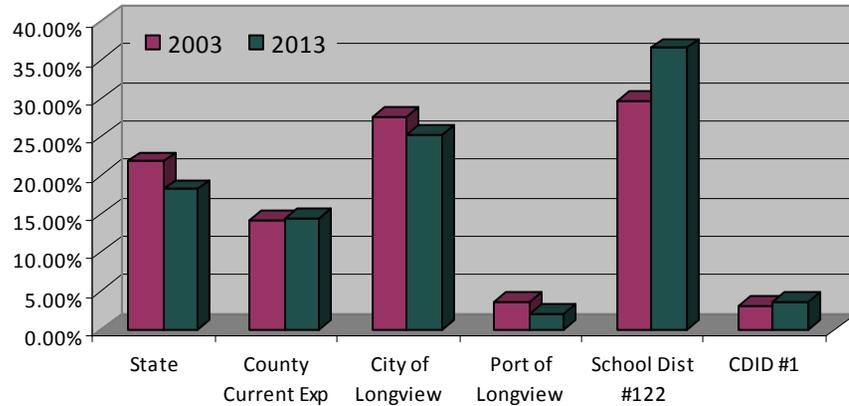


# Levy Rate Trends and Assessed Value



# City of Longview & City of Kelso

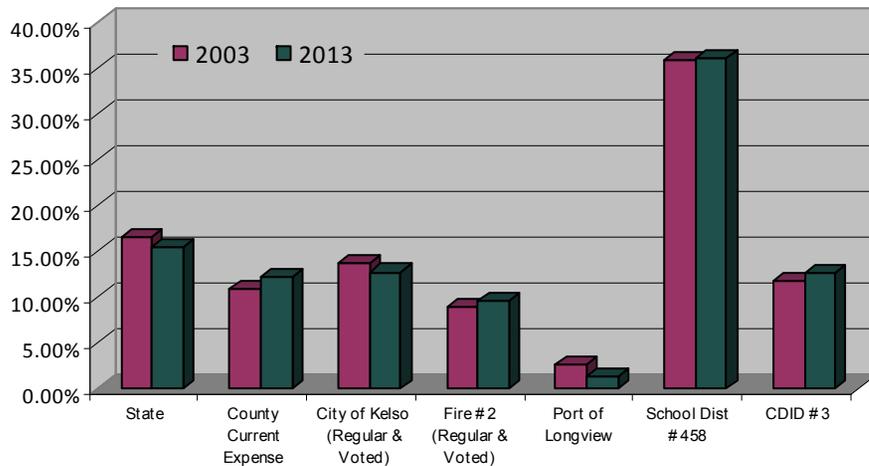
**Percentage of Total Effective Levy Rate  
Tax Code Area 400 - City of Longview, inside CDID #1**



**TCA 400 LEVY RATES - Percentage of Total by District**

	<u>2003</u>	<u>% of Total</u>	<u>2013</u>	<u>% of Total</u>
State	2.755900	21.77%	2.447812	18.16%
County Current Exp	1.800000	14.22%	1.940896	14.40%
City of Longview	3.498500	27.64%	3.410017	25.30%
Port of Longview	0.445300	3.52%	0.264350	1.96%
School Dist #122	3.766200	29.75%	4.930742	36.59%
CDID #1	<u>0.392500</u>	<u>3.10%</u>	<u>0.483058</u>	<u>3.58%</u>
	<b>12.658400</b>	<b>100.00%</b>	<b>13.476875</b>	<b>100.00%</b>
<b>Sample Assessed Value: \$100,000</b>				
	<b>2003</b>		<b>2013</b>	
State	275.59		244.78	
County Current Expense	180.00		194.09	
City of Longview	349.85		341.00	
Port of Longview	44.53		26.44	
School District #122	376.62		493.07	
CDID #1	<u>39.25</u>		<u>48.31</u>	
<b>Taxes &amp; Assessments on \$100,000 AV</b>	<b>1,265.84</b>		<b>1,347.69</b>	

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

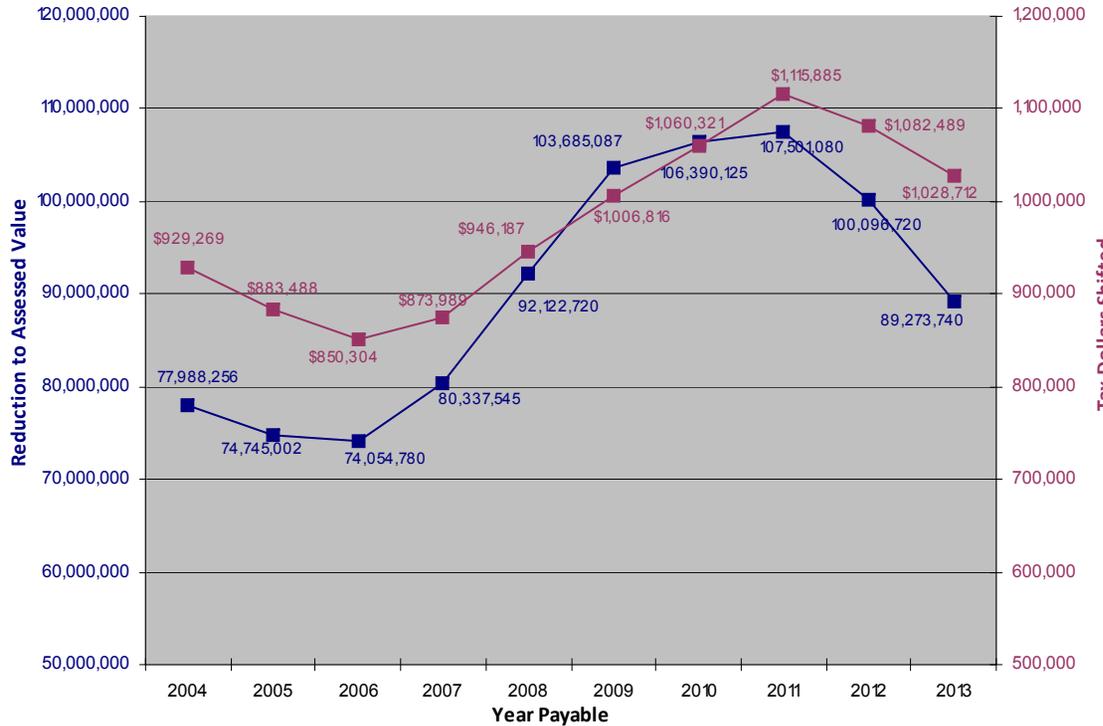


**TCA 800 LEVY RATES - Percentage of Total by District**

	<u>2003</u>	<u>% of Total</u>	<u>2013</u>	<u>% of Total</u>
State	2.755900	16.50%	2.447812	15.47%
County Current Exp	1.800000	10.77%	1.940896	12.26%
City of Kelso	2.292400	13.72%	2.011558	12.71%
Fire #2	1.480700	8.86%	1.499999	9.48%
Port of Longview	0.445300	2.67%	0.216435	1.37%
School Dist #458	5.982300	35.81%	5.700458	36.02%
CDID #3	<u>1.949600</u>	<u>11.67%</u>	<u>2.007893</u>	<u>12.69%</u>
	<b>16.706200</b>	<b>100.00%</b>	<b>15.825051</b>	<b>100.00%</b>
<b>Sample Assessed Value: \$100,000</b>				
	<b>2003</b>		<b>2013</b>	
State	275.59		244.78	
County Current Expense	180.00		194.09	
City of Kelso	229.24		201.16	
Fire #2	148.07		150.00	
Port of Longview	44.53		21.64	
School Dist #458	598.23		570.05	
CDID #3	<u>194.96</u>		<u>200.79</u>	
<b>Taxes &amp; Assessments on \$100,000 AV</b>	<b>1,670.62</b>		<b>1,582.51</b>	

# Current Use & Open Space Assessment

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

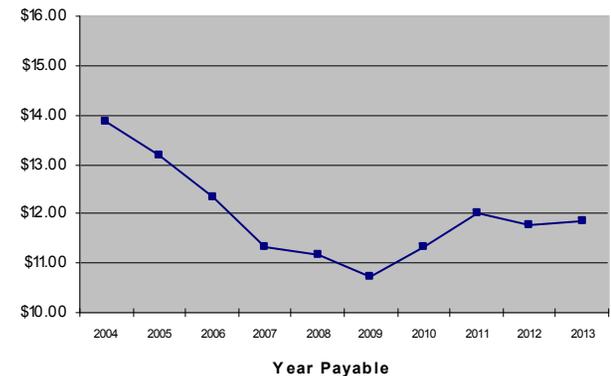


If land is approved for classification in the Current Use Open Space Program, it is then taxed according to its *current* use rather than its *highest and best* use. The Assessor's Office keeps a dual roll for these properties—one indicating the true market value of the property and one for the taxable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

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

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

**Average Dollar Increase per \$100,000 Assessed Value**

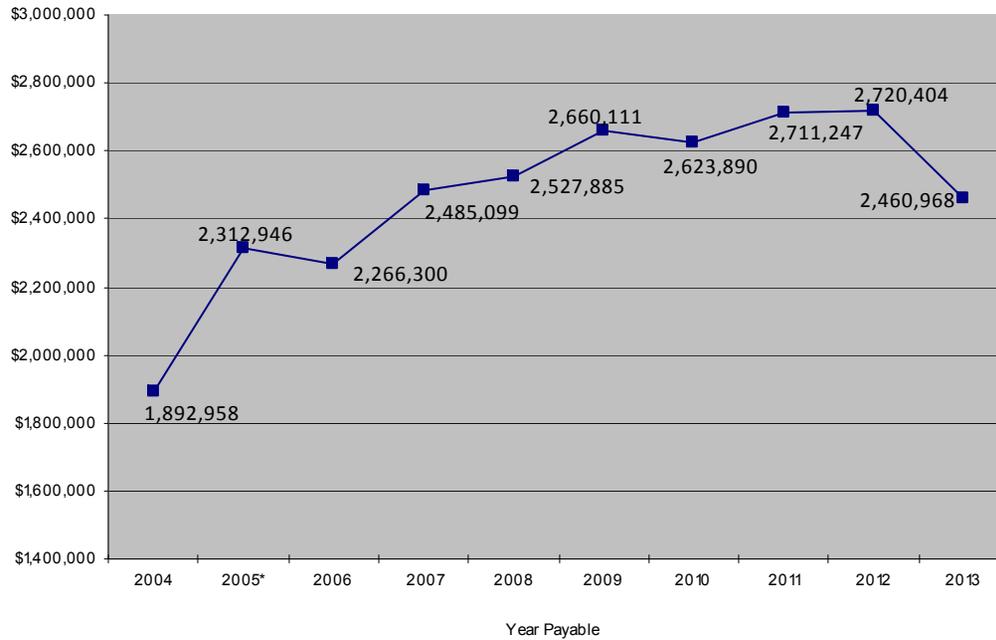


Year Payable	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Open Space Market	84,247,202	81,062,332	81,999,860	90,405,300	105,106,550	114,873,197	117,554,565	118,914,020	113,274,570	103,417,720
Open Space Taxable	6,258,946	6,317,330	7,945,080	10,067,755	12,983,830	11,188,110	11,164,440	11,412,940	13,177,850	14,143,980
<b>Reduction to AV</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>	<b>89,273,740</b>
Average Levy Rate	11.915503	11.820028	11.482094	10.878958	10.270941	9.710322	9.966349	10.380223	10.814433	11.523123
TAX DOLLARS SHIFTED:	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	1,082,489.27	1,028,712.29
Approx Levy Rate Increase	0.138528	0.131698	0.123266	0.113461	0.111708	0.107201	0.113244	0.119990	0.117702	0.118517
<b>Average tax increase per</b>	<b>\$ 13.85</b>	<b>\$ 13.17</b>	<b>\$ 12.33</b>	<b>\$ 11.35</b>	<b>\$ 11.17</b>	<b>\$ 10.72</b>	<b>\$ 11.32</b>	<b>\$ 12.00</b>	<b>\$ 11.77</b>	<b>\$ 11.85</b>

# Senior Citizen & Disabled Persons Exemptions

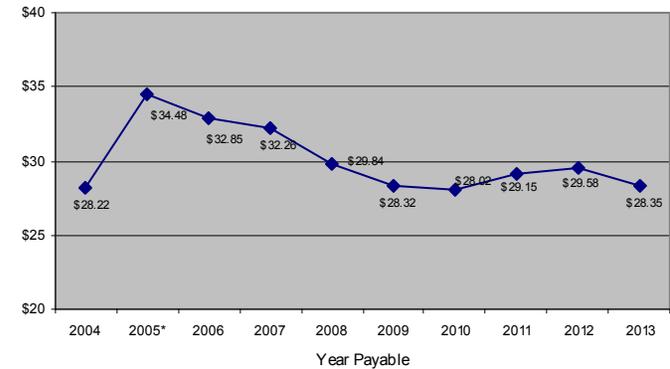
## Tax Dollars Shifted due to Senior & Disabled Citizen Exemptions

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.

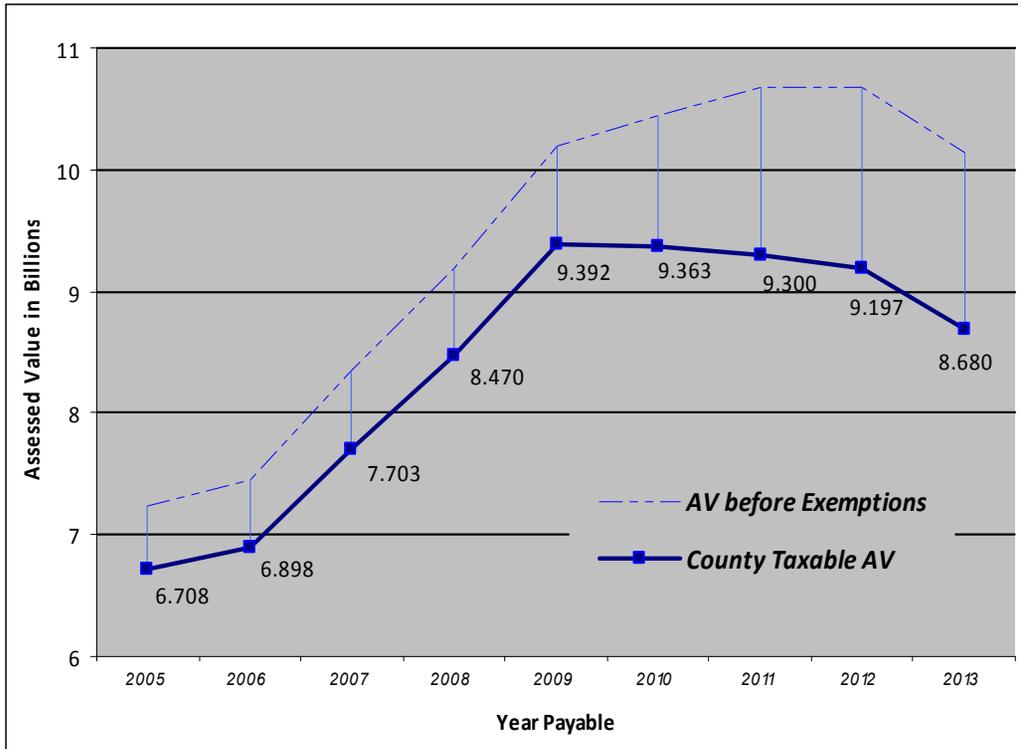
## Average Dollar Increase per \$100,000 Assessed Value



Year Payable	2004	2005*	2006	2007	2008	2009	2010	2011	2012	2013
<b>County Taxable AV</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>	<b>8,679,876,403</b>
Avg Reg Levy Rate**	7.732184	7.681188	7.464439	7.150818	6.728393	6.365208	6.426870	6.731723	7.004004	7.250293
Avg Special Levy Rate**	4.183319	4.138840	4.017655	3.728140	3.542548	3.345114	3.539479	3.648500	3.810429	4.272830
<b>Average Levy Rate</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>	<b>11.523123</b>
Seniors, Market Value	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	285,709,575
Seniors, Frozen Value	<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>	<u>246,697,078</u>
Reduction to AV	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	39,012,497
Dollars shifted	\$423,195	\$427,852	\$399,995	\$702,189	\$864,769	\$1,133,136	\$972,158	\$906,238	\$762,278	\$449,546
Exempt from Regular	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	132,039,860
Dollars shifted	\$677,008	\$1,072,342	\$1,023,310	\$963,181	\$875,960	\$794,906	\$817,166	\$895,403	\$963,189	\$57,328
Exempt from Special	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	246,697,078
Dollars shifted	\$792,755	\$812,752	\$842,995	\$819,728	\$787,156	\$732,068	\$834,565	\$909,606	\$994,938	\$1,054,095
<b>TAX DOLLARS SHIFTED:</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>	<b>\$2,460,968</b>
Approximate levy rate adj	0.282187	0.344783	0.328539	0.322615	0.298444	0.283235	0.280235	0.291538	0.295797	0.283526
<b>Average Increase per \$100K AV</b>	<b>\$28.22</b>	<b>\$34.48</b>	<b>\$32.85</b>	<b>\$32.26</b>	<b>\$29.84</b>	<b>\$28.32</b>	<b>\$28.02</b>	<b>\$29.15</b>	<b>\$29.58</b>	<b>\$28.35</b>

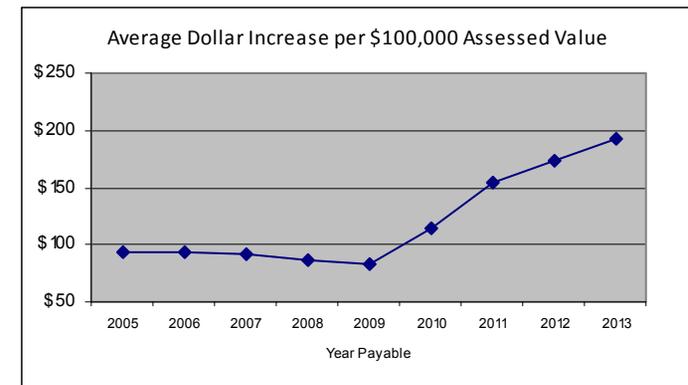
\* WA State Legislature passed new income levels for the Senior Exemption program in 2005, increasing the maximum allowable income to qualify. These changes resulted in a greater number of qualified applicants and higher levels of exemption.

# Public & Private Exempt Properties



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

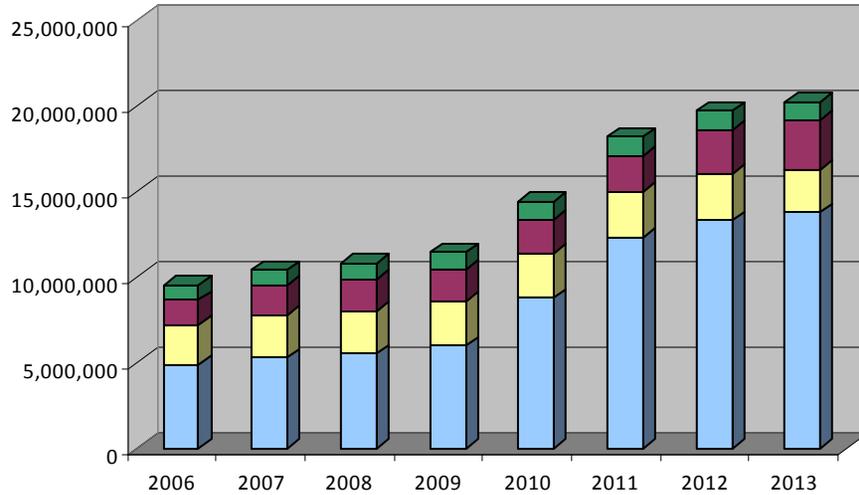
Some privately owned property in Washington is eligible for property tax exemption as well. In general, nonprofit ownership is required and, in addition, the organization must conduct an activity specifically identified as a qualifying use in the exemption laws. Typical organizations receiving such an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



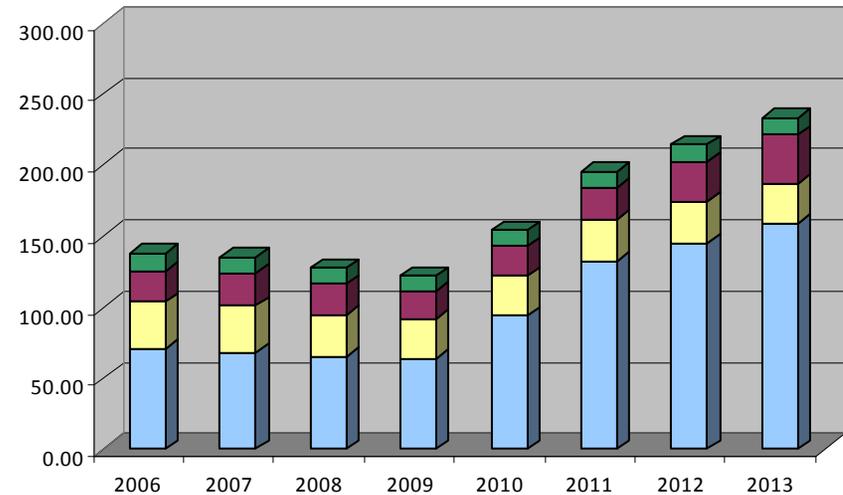
	2005	2006	2007	2008	2009	2010	2011	2012	2013
Public Exempt, Mkt	401,019,870	426,759,301	485,470,581	536,236,781	613,488,441	882,038,920	1,186,249,780	1,230,598,530	1,197,797,610
Tax dollars shifted for Public Ex	4,740,066	4,900,090	5,281,414	5,507,656	5,957,170	8,790,708	12,313,537	13,308,225	13,802,369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

# Tax Shift for Exempt Properties

**Tax Dollars Shifted due to Exempt Properties**



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



## TAX DOLLARS SHIFTED for EXEMPT PROPERTIES

Year Payable	2006	2007	2008	2009	2010	2011	2012	2013
Open Space Properties	850,304	873,989	946,187	1,006,816	1,060,321	1,115,885	1,082,489	1,028,712
Senior & Disabled Citizen Properties	2,266,300	2,485,099	2,527,885	2,660,111	2,623,890	2,711,247	2,720,404	2,460,968
Private Exempt Properties	1,510,162	1,765,199	1,814,058	1,815,327	1,981,802	2,078,102	2,615,469	2,952,870
Public Exempt Properties	4,900,090	5,281,414	5,507,656	5,957,170	8,790,708	12,313,537	13,308,225	13,802,369
<b>Total Taxes Shifted for Exempt Properties</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>	<b>20,244,920</b>

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

## AVERAGE DOLLAR INCREASE per \$100,000 ASSESSED VALUE

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

# Cowlitz County Taxes, 1915 to Present

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

# 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%	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	11,922,634.72	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	1,233,175.81				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	10,173,229.26	5,948,920.94	3,711,056.13	4,530,388.45	11,002,421.84	1,373,656.00				675,904.17	46,447.03			
100%	1987	<b>3,065,245,366</b>	38,692,142.45	11,168,628.49	5,841,438.72	3,727,206.88	4,439,496.88	11,122,451.88	1,379,354.89				959,371.24	54,193.47			
100%	1988	3,134,047,232	37,690,254.11	11,567,956.38	5,950,179.24	3,726,328.19	4,558,172.90	9,376,223.88	1,405,327.06				1,041,803.69	55,771.33	8,491.44		
100%	1989	3,142,236,148	40,104,369.31	11,665,579.98	5,908,927.03	3,710,884.82	4,574,844.07	11,641,069.55	1,407,202.40				1,128,682.10	58,712.19	8,467.17		
100%	1990	3,285,485,807	41,610,893.70	12,123,840.17	6,174,969.86	3,892,192.42	4,735,420.95	11,927,612.03	1,473,065.49				1,215,642.37	59,775.44	8,374.97		
100%	1991	3,496,756,054	45,131,624.12	12,819,069.23	6,504,102.13	4,125,512.93	5,022,351.73	13,679,903.80	1,561,477.93				1,330,823.79	64,880.74	23,501.84		
100%	1992	3,942,814,342	49,135,976.26	13,500,972.71	7,097,065.82	4,412,132.82	5,569,893.10	15,003,992.59	1,761,708.02				1,448,121.92	71,791.49	102,912.37	167,385.42	
100%	1993	4,389,780,041	55,188,524.03	14,840,875.42	7,901,604.07	4,795,661.50	6,215,113.81	17,702,312.14	1,966,237.96				1,562,777.90	77,821.60	26,120.04	99,999.59	
100%	1994	4,611,205,902	58,445,152.23	16,571,212.25	8,300,170.62	5,241,508.03	6,172,119.45	18,148,867.28	2,059,210.27				1,705,609.31	85,611.96	40,847.47	119,995.59	
100%	1995	4,943,009,540	60,939,003.60	17,420,617.79	8,897,417.17	5,662,947.20	6,138,711.74	18,511,300.64	2,204,103.12				1,892,335.34	96,467.38	45,103.6	69,999.62	
100%	1996	5,428,729,747	66,987,200.09	19,304,655.39	9,756,719.39	6,175,588.83	6,265,516.99	20,648,978.35	2,417,047.89				2,164,746.70	105,529.11	50,418.57	97,998.87	
100%	1997	5,697,838,606	70,491,487.33	20,516,228.53	10,256,109.49	6,720,345.70	6,566,154.70	21,334,300.68	2,415,581.42				2,389,162.43	117,612.14	55,995.83	119,996.41	
100%	1998	6,019,109,383	74,786,127.55	21,270,897.21	10,834,396.89	7,295,362.17	6,894,259.91	22,668,645.04	2,451,611.04				2,852,464.58	140,700.24	60,425.05		317,365.42
100%	1999	<b>5,875,588,846</b>	72,240,856.17	19,236,961.37	10,576,059.92	7,651,020.87	6,395,602.58	22,341,530.20	2,410,705.90				3,061,897.70	155,630.25	65,698.95		345,748.43
100%	2000	6,114,952,142	75,159,497.39	20,900,906.42	11,006,913.86	8,071,914.74	6,580,107.99	22,116,798.19	2,501,282.71				3,356,466.31	174,360.46	74,162.69		376,584.02
100%	2001	6,354,870,926	76,980,146.39	19,479,585.85	11,438,767.67	8,496,819.95	7,231,885.71	23,550,287.72	2,556,502.81				3,581,315.44	189,651.78	81,242.29		374,087.17
100%	2002	6,388,088,865	80,809,070.36	18,621,279.04	11,498,559.96	8,759,157.59	7,411,160.16	27,492,988.09	2,568,659.61				3,772,002.52	197,538.05	84,194.19		403,531.15
100%	2003	6,688,386,412	83,327,251.58	18,430,824.83	12,039,095.54	9,464,855.48	7,743,857.40	28,255,814.94	2,668,769.15				3,892,128.28	203,861.71	237,162.71		390,881.54
100%	2004	6,708,171,196	85,052,970.10	18,782,391.74	12,074,708.15	9,597,944.12	7,722,316.77	29,434,884.96	2,671,944.09				4,016,414.38	212,057.53	103,943.86		436,364.5
100%	2005	6,708,418,045	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
100%	2013	<b>8,679,876,403</b>	107,265,396.12	21,243,553.34	16,846,737.19	11,914,806.47	9,237,281.28	39,768,622.57	1,660,974.57				5,480,665.48	291,632.37	142,508.08		678,614.77

# 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	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
State	2.800200	2.763855	2.568590	2.388654	2.227737	2.059326	2.105754	2.295393	2.373297	2.447812
County Current Expense	1.800000	1.871484	1.871441	1.756427	1.675623	1.662884	1.690435	1.730445	1.864780	1.940896
City of Longview	3.600000	3.600000	3.600000	3.147328	2.878181	2.723984	2.895612	3.036286	3.114063	3.410017
Port of Longview	0.450000	0.450000	0.450933	0.450317	0.414333	0.403700	0.390637	0.393297	0.219240	.216435
Longview Sch Dist #122	4.117200	4.432066	4.556023	3.883947	3.593087	3.550382	3.912959	4.340877	4.840069	4.930742
<b>TOTAL LEVY RATE:</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>12.945902</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>	0.046400	0.042257	0.043724	0.043938	0.028329	0.028329	0.030731	0.030327	0.030894	.035220
<b>CDID #1 (Diking)</b>	0.402000	0.397891	0.399859	0.381764	0.433578	0.414872	0.489646	0.471520	0.489075	.483058
<b>Noxious Weed Asmt</b>	0.000000	0.000000	0.000000	3.160000	3.160000	3.160000	3.320000	3.320000	3.320000	3.320000

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
	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	6-Year Physical Revaluation
<b>Land Value</b>	29,500	31,000	31,000	38,000	41,800	41,800	41,800	41,800	40,130	40,000
<b>Improvements Value</b>	102,200	107,300	107,300	128,100	147,300	167,900	159,510	151,250	143,380	127,100
<b>TOTAL AV</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>167,100</b>
<b>TCA 400 Levy Rate (from above)</b>	12.767400	13.117405	13.046987	11.626673	10.788961	10.400276	10.995397	11.796298	12.411449	12.945902
<b>TOTAL PROPERTY TAX DUE:</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>\$2,163.26</b>
<b>Mosquito Control</b>	6.11	5.84	6.05	7.30	5.36	5.94	6.19	5.85	5.66	5.89
<b>CDID #1</b>	52.94	55.03	55.30	63.41	81.99	87.00	98.57	91.03	89.75	80.72
<b>Noxious Weed Asmt</b>	0.00	0.00	0.00	3.16	3.16	3.16	3.32	3.32	3.32	3.32
<b>TOTAL ASSESSMENTS DUE:</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>\$89.92</b>
<b>TOTAL AMOUNT DUE:</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>	<b>\$2,253.18</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.