



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

# ANNUAL REPORT

## 2014 Assessment Year for Taxes Payable in 2015

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 data specific to Cowlitz County, including taxing district budgets, levy rates, property taxes collected, and historical comparisons of tax data.

Washington State uses a budget-based system of property taxation. In its most simple format, the taxing districts determine their budgets, and those budgets are proportionally collected within those districts based on property values. Put another way, the **amount** of tax obligation is determined by the taxing districts and the voters. The **distribution** of that obligation is determined by property values. As a budget-based system, when the overall value of a taxing district increases, the result is typically a decrease in the levy rate. This is reflected on page 18, where you will find a graph relating annual values to the corresponding levy rates for each of the cities. A more detailed explanation of the budget-based system is available on the assessor's website at <http://www.co.cowlitz.wa.us/index.aspx?NID=447>

2014 was a busy year for levy elections. Voters approved replacement Maintenance and Operations levies for four of six school districts in the County, granted support for the library in Castle Rock, and endorsed a substantial one-year levy for EMS District #1.

**Longview School District:** Voters approved two replacement levies, one for Maintenance and Operations and the other for Technology and Capital Projects. The M & O levy spans four years beginning in 2015 with the first year approved for \$15.1 million and each of the following three years increasing by 1%. Likewise the replacement Technology and Capital Projects levy spans four years with the first year approved for \$1.48 million and each of the following three years increasing by 1%.

**Toutle Lake School District:** Voters approved a three-year replacement Maintenance and Operation levy. The levy is for \$1.11 million for each of the next three years.

**Woodland School District:** Voters approved a three-year replacement Maintenance and Operation levy. The levy is for \$3.95 million for each of the next three years.

**Kelso School District:** Voters approved a four-year replacement Maintenance and Operation levy. The levy was approved for \$7.47 million for 2015 and increases by 1.5% each of the following three years.

**City of Castle Rock:** In August voters approved the annual library levy, which has been approved every year except two since 2001.

**EMS District No. 1:** Voters approved a one-year excess levy totaling \$247,387 for maintenance and operations of the North Country Emergency Medical Service District.

This is the second consecutive year that the overall value of the County has increased. As mentioned above, an increase in values typically results in a decrease to levy rates. Therefore, most of the tax code areas in the County will see a reduction in their overall levy rate, which can be seen on the chart on page 15 of this report titled "Consolidated Levy Rates—2015 Payable." There are some tax code areas where the levy rate has increased, which is primarily due to an increase in the voter approved EMS District #1.

During the 2014 legislative session, Senate Bill 6180 was passed by the Washington State Legislature. This bill allows counties the option of merging land classified as Open Space Timber Land with the Designated Forest Land program, reducing the administrative workload as well as reducing the processing burden on taxpayers. On July 15, 2014, the Board of Cowlitz County Commissioners passed Ordinance #14-062 to merge all Open Space Timber Land into the Designated Forest Land program.

Residential and commercial values for the 2015 tax statements reflect sales in the local market place that occurred in the spring of 2014 and earlier. You can review a summary of total valuation and taxation in Cowlitz County from 1915 through the present on pages 27 and 28.

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 4:30 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  
Chace Pedersen, Exemption Specialist  
Lisa Root-McGowan, Exemption Specialist  
Patty Kero, Property Program Analyst

### Geographic Information Systems

Denise Cramer, GIS Specialist  
Jim Williams, GIS Specialist

## OFFICE LOCATION & HOURS

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

## APPRAISAL STAFF

### Residential Division

Josh Claypool, Residential Appraiser  
Demetrio Flores, Residential Appraiser  
Rich Niemi, Residential Appraiser  
JoEllen Solias, Residential Appraiser  
Nathan Takko, Residential Appraiser

### Business Division

Gen Haines, Personal Property Appraiser  
Rich Johnson, Industrial Appraiser  
Marty Roth, Commercial Appraiser  
Susan Westervelt, Industrial Appraiser

### 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)

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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 1st 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/index.aspx?NID=1283>. A further appeal may be made to the State Board of Tax Appeals. Like the County Board of Equalization, the State Board of Tax Appeals only considers questions of valuation for property tax appeals, not levy rates or the overall amount of taxes due.

## LIMITATIONS

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

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

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

## LIMITATIONS *(Continued)*

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

## EXEMPTIONS & DEFERRALS

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

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

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

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

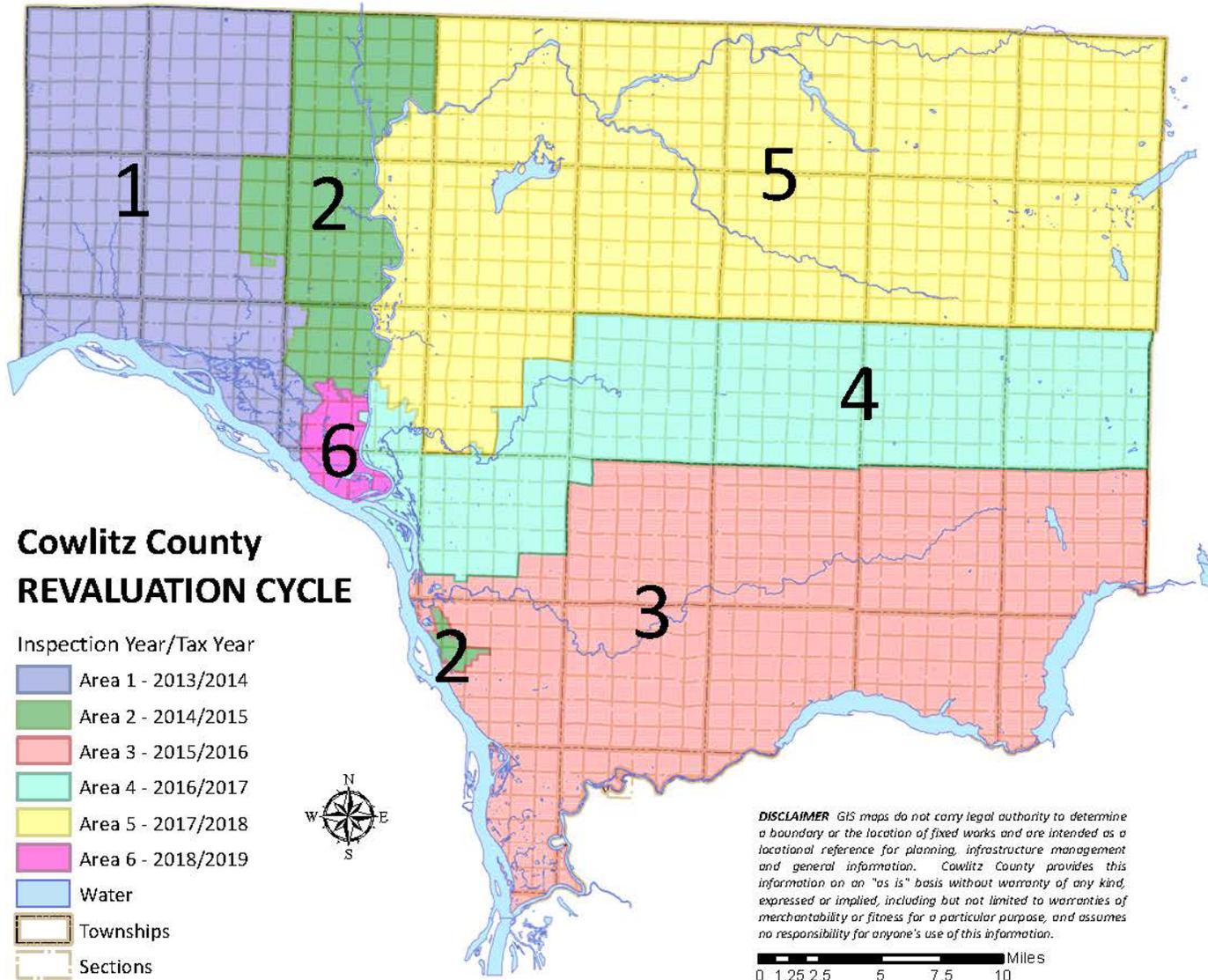
**Homeowners with Limited Income:** If you are a homeowner with a total household income of less than \$57,000 annually, you may qualify for the Limited Income Deferral. If you meet eligibility requirements, including residency and available equity, and have paid your first half taxes, the Department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

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

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

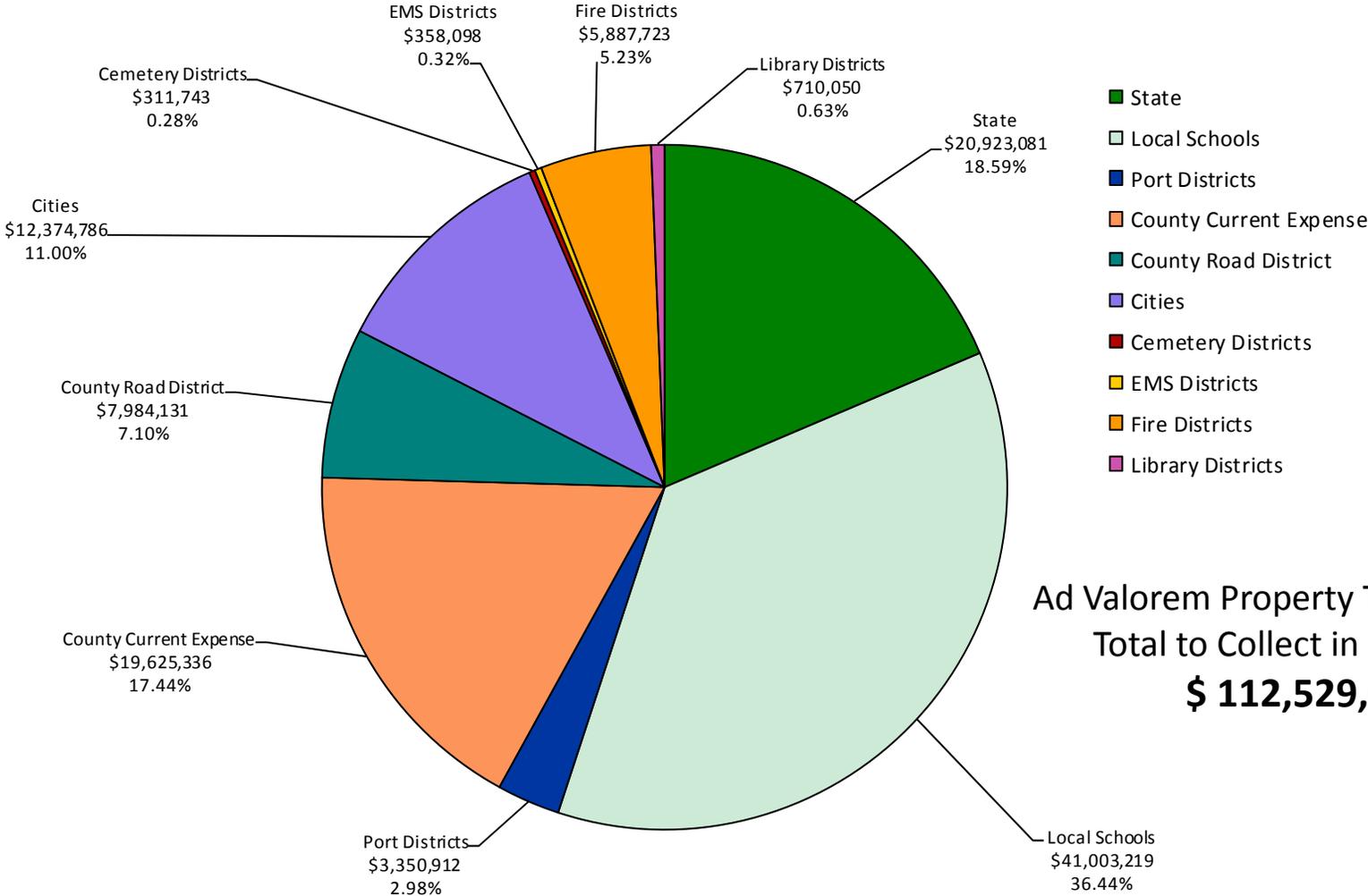
**Other Exemptions:** There are other types of property that may also be eligible for tax exemption, with application submitted to the Department of Revenue for consideration. In general, nonprofit ownership is required and, in addition, the organization must conduct an activity specifically identified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

# Revaluation Cycle



# Property Tax Distribution - 2015 Payable

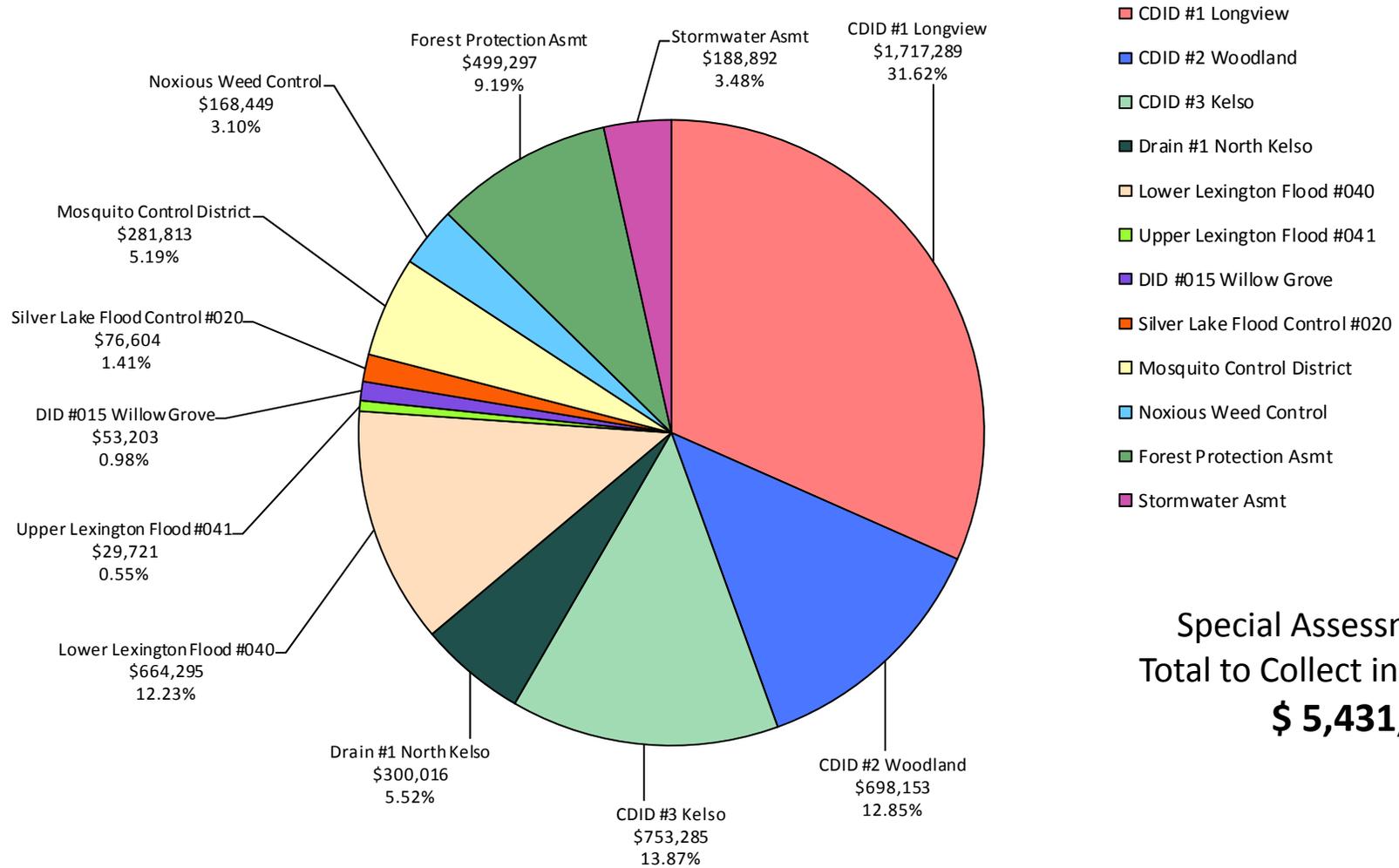
Percentage of Total Taxes Collected by District Type



Ad Valorem Property Taxes  
Total to Collect in 2015  
**\$ 112,529,078.**

# Special Assessments Distribution - 2015 Payable

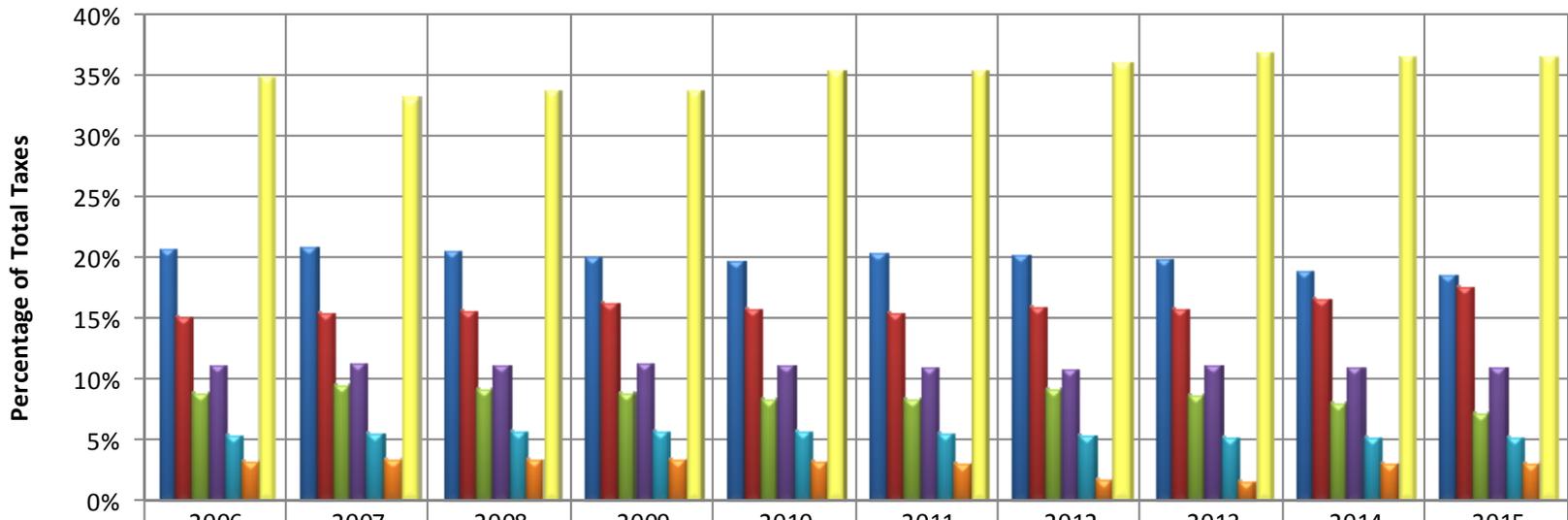
Percentage of Total Assessments Collected by District



Special Assessments  
Total to Collect in 2015  
**\$ 5,431,018.**

# Property Tax Distribution

## Percentage of Total Taxes Collected by District Type

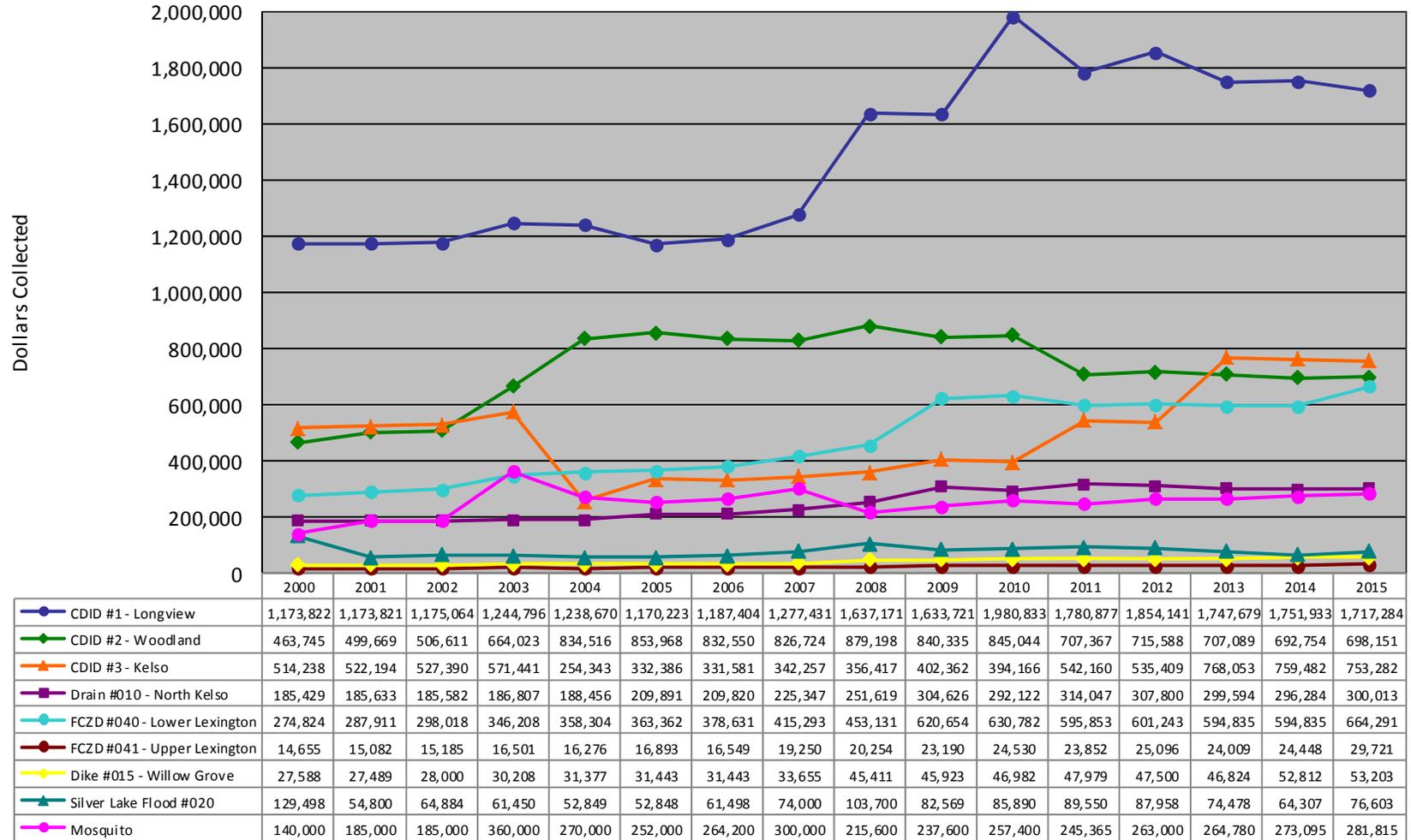


	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
State	20.66%	20.79%	20.57%	20.04%	19.62%	20.42%	20.16%	19.80%	18.91%	18.59%
County Current Exp	15.06%	15.29%	15.47%	16.18%	15.75%	15.40%	15.84%	15.71%	16.54%	17.44%
County Roads	8.84%	9.54%	9.22%	8.88%	8.31%	8.30%	9.13%	8.61%	7.92%	7.10%
Cities	11.20%	11.25%	11.23%	11.34%	11.19%	10.97%	10.81%	11.11%	11.02%	11.00%
Fire Districts	5.36%	5.44%	5.59%	5.67%	5.62%	5.54%	5.31%	5.11%	5.09%	5.23%
Port Districts	3.17%	3.36%	3.29%	3.32%	3.07%	2.94%	1.64%	1.55%	3.00%	2.98%
Local Schools	34.77%	33.22%	33.63%	33.57%	35.40%	35.37%	35.92%	37.07%	36.49%	36.44%

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

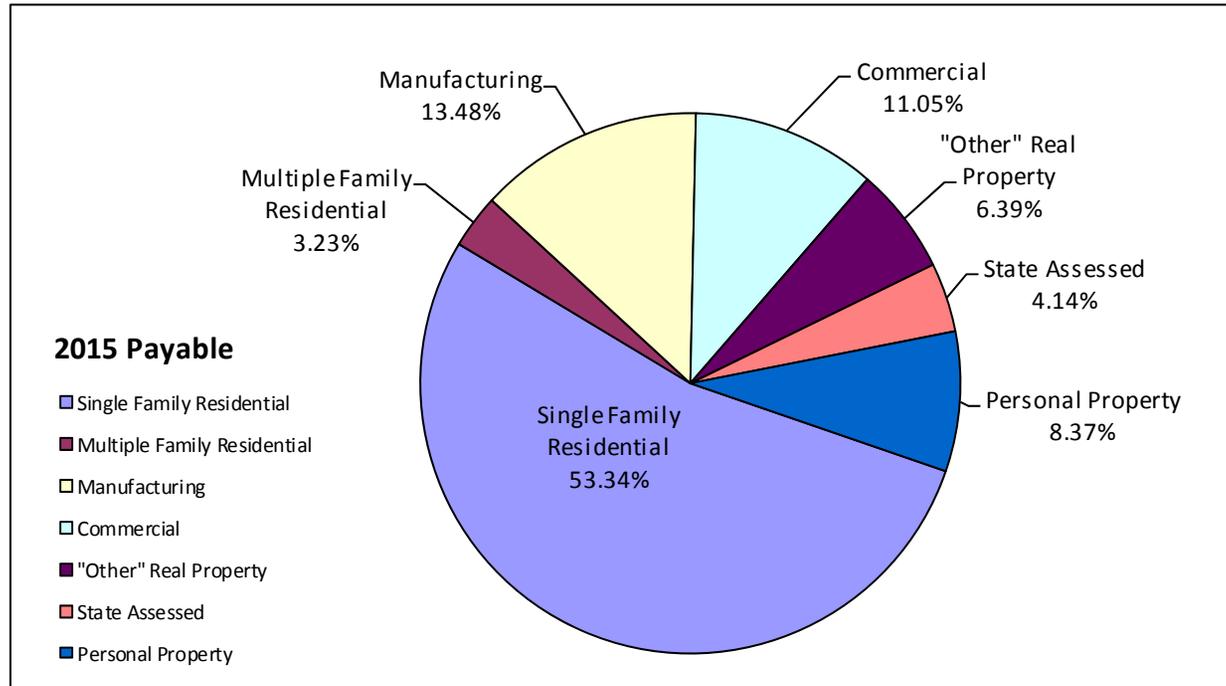
# Special Assessments Collections

## Special Assessment Districts, Certified Levy for Collection



# Property Tax Distribution

## Percentage of Total Assessed Value by Property Type



## 10-Year History by Property Type

	Single Family Residential	Multiple Family Residential	Manufacturing	Commercial	"Other" Real Property	State Assessed	Personal Property	TOTAL COUNTY ASSESSED VALUE
2006	3,599,052,218 <i>52.17%</i>	249,261,460 <i>3.61%</i>	1,207,650,990 <i>17.51%</i>	689,259,650 <i>9.99%</i>	507,463,160 <i>7.36%</i>	180,351,558 <i>2.61%</i>	465,028,023 <i>6.74%</i>	6,898,067,060
2007	4,211,173,950 <i>54.68%</i>	288,855,600 <i>3.75%</i>	1,197,679,250 <i>15.55%</i>	808,906,828 <i>10.50%</i>	524,868,290 <i>6.81%</i>	192,819,030 <i>2.50%</i>	477,783,300 <i>6.20%</i>	7,702,086,249
2008	4,725,894,569 <i>55.79%</i>	313,400,490 <i>3.70%</i>	1,300,016,360 <i>15.35%</i>	871,186,538 <i>10.29%</i>	599,077,230 <i>7.07%</i>	190,435,216 <i>2.25%</i>	470,193,150 <i>5.55%</i>	8,470,203,554
2009	5,438,864,177 <i>57.91%</i>	334,695,540 <i>3.56%</i>	1,279,516,440 <i>13.62%</i>	932,059,630 <i>9.92%</i>	662,529,080 <i>7.05%</i>	203,662,013 <i>2.17%</i>	540,549,660 <i>5.76%</i>	9,391,876,541
2010	5,289,729,247 <i>56.50%</i>	327,205,480 <i>3.49%</i>	1,291,568,180 <i>13.79%</i>	970,679,504 <i>10.37%</i>	666,734,866 <i>7.12%</i>	283,324,651 <i>3.03%</i>	533,938,530 <i>5.70%</i>	9,363,180,459
2011	5,211,244,830 <i>56.04%</i>	267,906,650 <i>2.88%</i>	1,215,502,500 <i>13.07%</i>	1,003,117,374 <i>10.79%</i>	676,864,430 <i>7.28%</i>	292,753,631 <i>3.15%</i>	632,409,140 <i>6.80%</i>	9,299,798,556
2012	4,986,167,672 <i>54.22%</i>	323,431,698 <i>3.52%</i>	1,172,562,650 <i>12.75%</i>	1,016,089,294 <i>11.05%</i>	659,561,919 <i>7.17%</i>	309,241,873 <i>3.36%</i>	729,798,280 <i>7.94%</i>	9,196,853,387
2013	4,511,033,828 <i>51.97%</i>	291,528,190 <i>3.36%</i>	1,207,045,420 <i>13.91%</i>	1,004,954,550 <i>11.58%</i>	577,515,130 <i>6.65%</i>	321,228,095 <i>3.70%</i>	766,571,190 <i>8.83%</i>	8,679,876,404
2014	4,640,659,390 <i>52.04%</i>	297,130,514 <i>3.33%</i>	1,283,103,610 <i>14.39%</i>	1,007,066,310 <i>11.29%</i>	575,092,160 <i>6.45%</i>	349,537,107 <i>3.92%</i>	764,043,890 <i>8.57%</i>	8,916,632,982
2015	4,890,657,558 <i>53.34%</i>	296,153,429 <i>3.23%</i>	1,235,959,203 <i>13.48%</i>	1,013,156,468 <i>11.05%</i>	585,888,673 <i>6.39%</i>	379,589,844 <i>4.14%</i>	767,431,641 <i>8.37%</i>	9,168,836,816

# Certification of Values - 2015 Payable

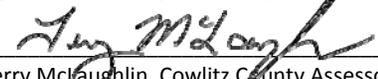
GENERAL TAXING DISTRICTS	TOTAL CERTIFIED ASSESSED VALUE for General Levies	New Construction Assessed Value (Included in Total AV)	State Assessed Value (Included in Total AV)	Annexation Assessed Value (Included in Total AV)	Senior AV Exempt from Special Levies (Included in Total AV)	Full Timber Assessed Value (NOT incl in Total AV)
County Current Expense	9,168,836,816	87,404,160	379,764,898	0	120,979,908	416,197,527
County Roads	4,967,863,152	69,334,230	210,108,220	0	59,241,752	415,895,852
City of Castle Rock	126,606,824	1,399,430	3,209,530	0	2,495,754	6,067
City of Kalama	202,498,686	1,371,960	5,716,337	3,220,080	2,611,649	0
City of Kelso	690,210,344	1,664,780	22,964,430	0	8,448,244	23,753
City of Longview	2,581,691,836	6,115,380	129,040,718	0	44,015,618	8,872
City of Woodland (Cowlitz ptn)	607,024,395	7,518,380	8,725,663	0	4,166,891	19,346
Port of Kalama	953,173,040	35,343,330	29,759,062	0	5,979,748	86,784,621
Port of Longview	7,002,057,246	38,698,040	236,603,660	0	102,911,926	299,494,023
Port of Woodland	1,213,606,530	13,362,790	113,402,176	0	12,088,234	29,918,898
Fire #1 - Woodland	417,329,920	4,580,960	51,308,507	0	6,803,233	2,751,428
Fire #2 - Kelso/Longview	2,303,842,135	11,565,320	59,523,035	0	40,023,930	8,720,301
Fire #3 - Toutle	241,618,292	2,816,970	1,955,892	0	4,656,940	1,011,294
Fire #5 - Kalama	916,625,121	35,189,060	30,003,743	0	5,914,878	4,393,593
Fire #6 - Castle Rock	631,998,438	4,372,470	41,315,566	0	12,307,162	7,790,674
Fire #7 - Cougar (Cowlitz ptn)	220,477,466	1,242,730	95,104,356	0	1,168,680	4,228,809
Fire #20 - Cowlitz/Lewis (Cowlitz ptn)	19,515,990	0	271,372	0	1,683,898	234,723
EMS #1 - North Country	190,857,316	1,242,730	52,894,006	0	1,168,680	46,899,215
EMS #3 - Toutle	258,605,092	2,898,480	1,955,892	0	4,656,940	14,451,502
EMS #20 - Cowlitz/Lewis (Cowlitz ptn)	20,319,190	0	271,372	0	1,683,898	234,723
Cemetery #1 - Castle Rock	602,198,419	3,958,640	37,397,215	0	12,004,384	41,661,260
Cemetery #2 - Woodland	1,223,112,677	13,475,790	113,386,883	0	12,138,804	60,154,837
Cemetery #3 - Silverlake	269,150,891	2,894,620	3,307,001	0	4,641,110	81,403,952
Cemetery #4 - Ostrander	161,229,712	1,157,710	14,947,032	0	2,720,230	45,586,942
Cemetery #5 - Kalama	772,891,507	34,512,890	26,304,195	0	5,472,712	11,495,902
Cemetery #6 - Rose Valley	552,913,655	2,563,490	22,852,575	0	6,379,440	69,780,376
Cemetery #7 - Stella	54,969,500	756,740	1,067,126	0	1,444,194	8,914,713
Partial County Rural Library	984,448,714	6,915,900	8,834,851	0	18,706,023	31,109,334
Yale Valley Library	189,984,127	1,242,730	51,439,457	0	1,168,680	43,669,381
Ft Vancouver Library (Cowlitz ptn)	599,965,974	7,518,380	8,725,663	0	4,166,891	19,346

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	4,278,319,820	44,516,059	22,259,029	112,637,515
Toutle School District #130	271,275,332	84,211,410	77,086,660	9,970,192
Castle Rock Sch Dist #401 (Cowlitz ptn)	605,969,497	55,592,548	27,796,274	31,155,395
Kalama School District #402	939,267,727	77,265,379	62,638,190	11,763,170
Woodland Sch Dist #404 (Cowlitz ptn)	1,210,902,683	60,154,837	65,353,623	22,639,332
Kelso School District #458	1,741,601,649	94,428,790	61,573,309	65,165,965

I hereby attest that these amounts are the CERTIFIED ASSESSED VALUES used to calculate the 2014 levy for taxes to be collected in the year 2015.

Signed this 2nd day of January, 2015

  
 Terry McLaughlin, Cowlitz County Assessor

# Segregated Levy Rates - 2015 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 \$10.889460**

*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	2015 Payable	2014 Payable	Variance
County Current Expense	2.140439	2.042328	0.098111
<i>C.E. Includes: Veteran's Relief</i>	0.011250	0.011250	0.000000
<i>&amp; Human Svcs Mental Health</i>	0.025000	0.025000	0.000000
State Levy	2.282403	2.335586	-0.053183
County Road District (R)	1.607156	1.803163	-0.196007
City of Castle Rock (CR)	3.347703	3.476897	-0.129194
City of Kalama (KM)	1.986103	2.099999	-0.113896
City of Kelso (KE)	2.046742	2.055749	-0.009007
City of Longview (LV)	3.426732	3.423604	0.003128
City of Woodland (WD)	2.150946	2.233267	-0.082321
Longview School Dist (#122)	4.870457	4.831662	0.038795
Toutle School Dist (#130)	3.186340	3.707807	-0.521467
Castle Rock School Dist (#401)	2.834170	2.931364	-0.097194
Kalama School Dist (#402)	2.312082	2.361785	-0.049703
Woodland School Dist (#404)	4.646972	4.700531	-0.053559
Kelso School Dist (#458)	5.618595	5.650595	-0.032000
Fire Dist #1 - Woodland (#1)	0.921015	0.969626	-0.048611
Fire Dist #2 - Lv / Kelso	1.499999	1.500000	-0.000001
Fire Dist #3 - Toutle (#3)	0.957049	0.959231	-0.002182
Fire Dist #5 - Kalama (#5)	1.471318	1.500000	-0.028682
Fire Dist #6 - Castle Rock (#6)	0.425238	0.437268	-0.012030
Fire Dist #7 - Cougar (#7)	1.055594	0.836680	0.218914
Fire Dist #20 - Ryderwood (#20)	0.809548	0.780048	0.029500

TAXING DISTRICT	2015 PAYABLE	2014 Payable	Variance
Port of Kalama (Km)	0.000000	0.000000	0.000000
Port of Longview (Lv)	0.449998	0.449998	0.000000
Port of Woodland (Wd)	0.164798	0.178783	-0.013985
Cemetery #1 - Castle Rock (C1)	0.070805	0.072443	-0.001638
Cemetery #2 - Woodland (C2)	0.089024	0.090057	-0.001033
Cemetery #3 - Toutle (C3)	0.024814	0.024786	0.000028
Cemetery #4 - Ostrander (C4)	0.112033	0.105439	0.006594
Cemetery #5 - Kalama (C5)	0.107909	0.110778	-0.002869
Cemetery #6 - Rose Valley (C6)	0.085013	0.087407	-0.002394
Cemetery #7 - Stella (C7)	0.092222	0.092438	-0.000216
Fort Vancouver Reg Library (VL)	0.469039	0.499703	-0.030664
Rural Partial-County Library (RL)	0.349405	0.358293	-0.008888
Yale Valley Library (YL)	0.445673	0.500000	-0.054327
E.M.S. #1 (E1)	1.545639	0.499327	1.046312
E.M.S. #3 (E3)	0.241261	0.241025	0.000236
E.M.S. #20 (E20)	0.095090	0.091508	0.003582

## DIKING AND OTHER ASSESSMENT DISTRICTS

Not included in Consolidated Levy Rates

*Levy Rate per \$1,000 of value unless otherwise indicated*

CDID #1 (Longview)	0.459592	0.470212	-0.010620
CDID #2 (Woodland)	1.438390	1.488404	-0.050014
CDID #3 (Kelso)	1.990798	2.016461	-0.025663
Drain 010 (North Kelso)	3.723407	3.851520	-0.128113
Lexington Flood 040 (Lower)	3.399026	3.279838	0.119188
Lexington Flood 041 (Upper)	0.567638	0.498540	0.069098
Dike 015 (Willow Grove)	4.814829	4.963225	-0.148396
Silver Lake Flood 020	1.002441	0.839478	0.162963
Mosquito Control	0.035804	0.035535	0.000269
Noxious Weed	3.32 + .08/ac	3.32 + .08/ac	0.000000
Noxious Weed - Forestland	0.33 + .008/ac	0.33 + .008/ac	0.000000
Stormwater Utility	36.00 /parcel	36.00/parcel	0.000000

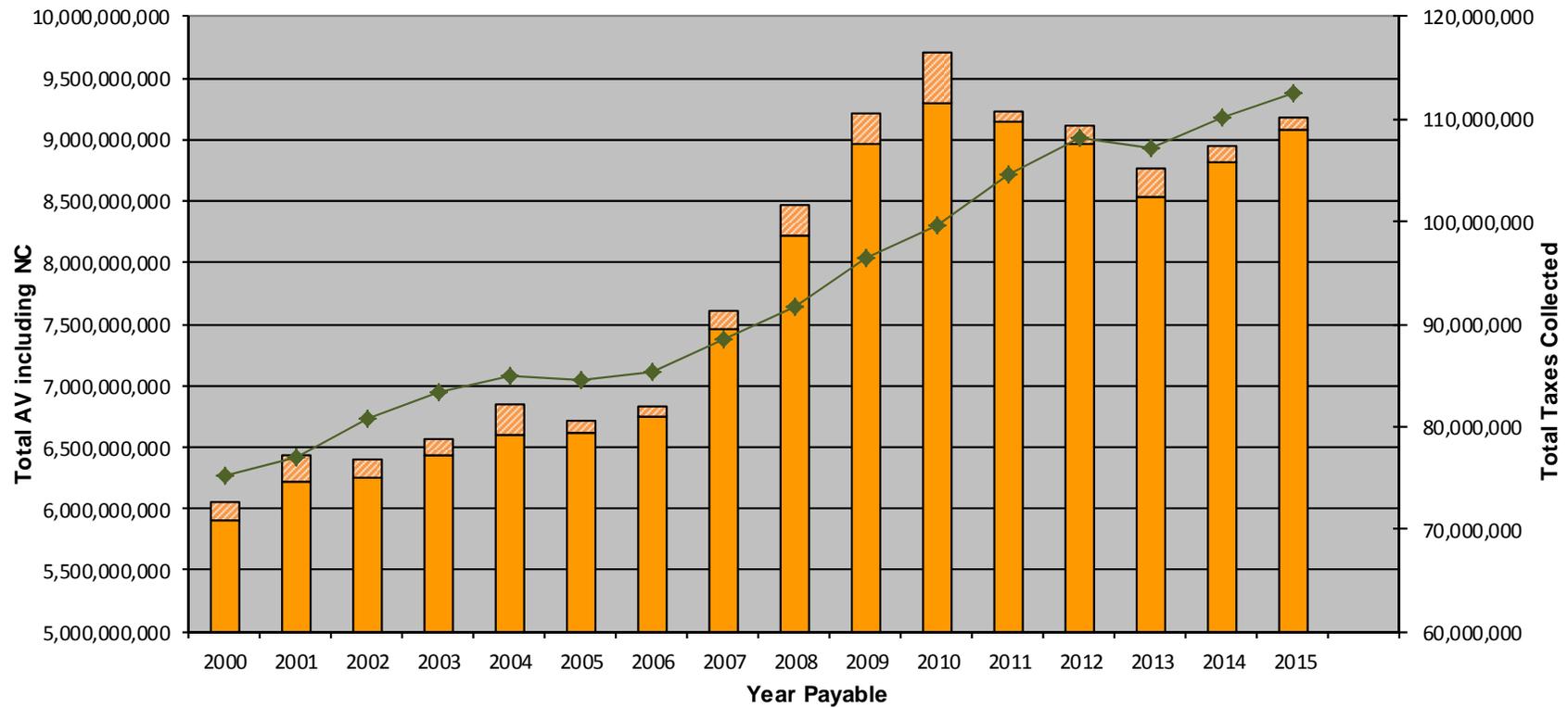
# Consolidated Levy Rates - 2015 Payable

TAX CODE	TAXING DISTRICTS	2015 PAYABLE	2014 PAYABLE	Variance	TAX CODE	TAXING DISTRICTS	2015 PAYABLE	2014 PAYABLE	Variance
400	LV-122-Lv	13.170029	13.083178	0.086851	780	R-402-Km-C6	8.427093	8.630269	-0.203176
410	R-122-Lv	11.350453	11.462737	-0.112284	790	R-402-Lv-C6	8.877091	9.080267	-0.203176
415	R-122-Lv-RL	11.699858	11.821030	-0.121172	795	R-402-Lv-#5-C6	10.348409	10.580267	-0.231858
420	R-122-Lv-#2-RL	13.199857	13.321030	-0.121173	800	KE-458-Lv-#2	14.038176	14.034256	0.003920
421	R-122-Lv-#2-RL	10.917454	10.985444	-0.067990	802	KE-458-Lv-#2-C6	14.123189	14.121663	0.001526
425	R-122-Lv-#2	12.850452	12.962737	-0.112285	805	LV-458-Lv	13.918167	13.902111	0.016056
430	R-122-Lv-#6-RL	12.125096	12.258298	-0.133202	810	R-458-Lv	12.098591	12.281670	-0.183079
440	R-122-Lv-C7-RL	11.792080	11.913468	-0.121388	815	R-458-Lv-RL	12.447996	12.639963	-0.191967
450	R-122-Lv-#2-C7-RL	13.292079	13.413468	-0.121389	820	R-458-Lv-C4	12.210624	12.387109	-0.176485
510	R-130-Lv-C3	9.691150	10.363668	-0.672518	825	R-458-Km-C6	11.733606	11.919079	-0.185473
515	R-130-Lv-C3-E3	9.932411	10.604693	-0.672282	830	R-458-Lv-#2	13.598590	13.781670	-0.183080
520	R-130-Lv-#3-C3-E3	10.889460	11.563924	-0.674464	835	R-458-Lv-#2-RL	13.947995	14.139963	-0.191968
521	R-130-Lv-#3-C3-E3	8.607057	9.228338	-0.621281	840	R-458-Lv-#2-C4	13.710623	13.887109	-0.176486
530	R-130-Lv-#6-C3	10.116388	10.800936	-0.684548	845	R-458-Lv-#5-C6	13.654922	13.869077	-0.214155
540	R-130-Lv-C1	9.737141	10.411325	-0.674184	850	R-458-Lv-C6	12.183604	12.369077	-0.185473
545	R-130-Lv-C1-E3	9.978402	10.652350	-0.673948	855	R-458-Km-#5-C6	13.204924	13.419079	-0.214155
550	R-130-Lv-#3-C1-E3	10.935451	11.611581	-0.676130	860	R-458-Lv-#2-C6	13.683603	13.869077	-0.185474
600	CR-401-Lv-#6-C1	11.550756	11.745884	-0.195128	861	R-458-Lv-#2-C6	11.401200	11.533491	-0.132291
620	R-401-Lv-C1	9.384971	9.634882	-0.249911	865	R-458-Km-#2-C6	13.233605	13.419079	-0.185474
625	R-401-Lv-C1-E3	9.626232	9.875907	-0.249675	880	R-458-Lv-#6	12.523829	12.718938	-0.195109
630	R-401-Lv-#2-C1	10.884970	11.134882	-0.249912	885	R-458-Lv-#6-RL	12.873234	13.077231	-0.203997
640	R-401-Lv-#3-C1-E3	10.583281	10.835138	-0.251857	890	R-458-Lv-#6-C4	12.635862	12.824377	-0.188515
650	R-401-Lv-#6-C1	9.810209	10.072150	-0.261941	900	WD-404-Wd-C2-VL	11.943621	12.080255	-0.136634
651	R-401-Lv-#6-C1	7.527806	7.736564	-0.208758	910	R-404-Wd-C2	10.930792	11.150448	-0.219656
660	R-401-Lv-#6	9.739404	9.999707	-0.260303	912	R-404-Wd-C2-YL	11.376465	11.650448	-0.273983
670	R-401-Lv	9.314166	9.562439	-0.248273	915	R-404-Wd-C2-E1-YL	12.922104	12.149775	0.772329
675	R-401-Lv-E20	9.409256	10.433995	-1.024739	917	R-404-Wd-C2-E1	12.476431	11.649775	0.826656
680	R-401-Lv-#20-E20	10.218804	10.433995	-0.215191	920	R-404-Wd-#1-C2	11.851807	12.120074	-0.268267
710	R-402-Km	8.342080	8.542862	-0.200782	921	R-404-Wd-#1-C2	9.569404	9.784488	-0.215084
715	R-402-Km-#5-C6	9.898411	10.130269	-0.231858	930	R-404-Km-C2-E1-YL	12.757306	11.970992	0.786314
720	R-402-Lv	8.792078	8.992860	-0.200782	935	R-404-Km-C2-YL	11.211667	11.471665	-0.259998
725	R-402-Lv-E1	10.337717	9.492187	0.845530	937	R-404-Km-C2	10.765994	10.971665	-0.205671
730	R-402-Lv-C4	8.904111	9.098299	-0.194188	940	R-404-Wd-#7-C2-E1-YL	13.977698	12.986455	0.991243
735	R-402-Km-E1	9.887719	9.042189	0.845530	941	R-404-Wd-#7-C2-E1-YL	11.695295	10.650869	1.044426
750	KM-402-Km-#5-C5	10.300254	10.450476	-0.150222	950	R-404-Wd-#5-C2	12.402110	12.650448	-0.248338
760	R-402-Km-C5	8.449989	8.653640	-0.203651	960	R-404-Km-#7-C2-E1-YL	13.812900	12.807672	1.005228
765	R-402-Km-#5-C5	9.921307	10.153640	-0.232333	965	R-404-Km-#1-C2	11.687009	11.941291	-0.254282
770	R-402-Wd-C5	8.614787	8.832423	-0.217636					

# Four-Year Comparison by District

Taxing District	2012 PAYABLE			2013 PAYABLE			2014 PAYABLE			2015 PAYABLE		
	Assd Value	Levy rate	Taxes									
State	9,194,956,216	2.373297	\$21,822,362	8,678,588,723	2.447812	\$21,243,553	8,915,219,961	2.335586	\$20,822,263	9,168,127,856	2.282403	\$20,923,081
County Current Expense	9,196,853,386	1.864780	\$17,150,108	8,679,876,403	1.940896	\$16,846,737	8,916,632,981	2.042328	\$18,210,689	9,168,836,816	2.140439	\$19,625,336
County Road Dept	4,848,724,012	2.038526	\$9,884,250	4,649,251,343	1.986832	\$9,237,281	4,836,048,087	1.803163	\$8,720,183	4,967,863,152	1.607156	\$7,984,131
Castle Rock	128,005,353	2.698378	\$345,407	118,877,750	2.936149	\$349,043	119,837,212	2.971717	\$356,122	126,606,824	2.873796	\$363,842
Castle Rock - Voted Levies	0	0.000000	\$0	116,428,949	0.481658	\$56,076	117,641,126	0.505180	\$59,430	124,111,070	0.473907	\$58,817
Kalama	192,850,089	1.945707	\$375,230	181,297,769	2.096276	\$380,050	185,013,031	2.099999	\$388,527	202,498,686	1.986103	\$402,183
Kelso	743,257,054	1.813072	\$1,347,579	680,263,551	2.011558	\$1,368,390	678,036,777	2.055749	\$1,393,874	690,210,344	2.046742	\$1,412,682
Longview	2,703,686,847	3.114063	\$8,419,451	2,502,611,760	3.410017	\$8,533,948	2,532,716,797	3.423604	\$8,671,020	2,581,691,836	3.426732	\$8,846,766
Woodland	580,330,031	2.086001	\$1,210,569	553,610,662	2.241339	\$1,227,300	564,981,077	2.233267	\$1,261,754	599,965,974	2.150946	\$1,290,494
Fire #1 - Woodland	376,610,586	0.916243	\$345,067	353,010,843	0.991047	\$349,850	383,652,748	0.969626	\$372,000	417,329,920	0.921015	\$384,367
Fire #2 - Lv/Kelso	2,341,976,893	1.499999	\$3,513,101	2,159,087,642	1.499999	\$3,238,759	2,213,204,568	1.500000	\$3,319,807	2,303,842,135	1.499999	\$3,455,761
Fire #3 - Toutle	253,277,103	0.862450	\$218,439	236,557,598	0.940533	\$222,490	236,774,607	0.959231	\$227,122	241,618,292	0.957049	\$231,241
Fire #20 - Ryderwood (fka Fire #4)	24,109,846	0.695411	\$16,766	20,753,860	0.800429	\$16,612	20,310,553	0.780048	\$15,843	19,515,990	0.809548	\$15,799
Fire #5 - Kalama	855,733,314	1.458306	\$1,247,921	825,794,354	1.499999	\$1,238,691	854,470,169	1.500000	\$1,281,705	916,625,121	1.471318	\$1,348,647
Fire #6 - Castle Rock	645,152,383	0.402768	\$259,847	587,043,091	0.449534	\$263,896	603,509,612	0.437268	\$263,895	631,998,438	0.425238	\$268,750
Fire #7 - Cougar	148,840,019	1.000000	\$148,840	145,459,050	1.033744	\$150,367	148,410,666	0.836680	\$124,172	173,512,065	1.055594	\$183,158
Port of Kalama	898,959,008	0.000000	\$0	861,837,173	0.000000	\$0	890,648,712	0.000000	\$0	953,173,040	0.000000	\$0
Port of Longview	7,168,974,967	0.219240	\$1,571,726	6,750,181,153	0.216435	\$1,460,975	6,907,310,717	0.449998	\$3,108,276	7,002,057,246	0.449998	\$3,150,912
Port of Woodland	1,128,919,411	0.177160	\$199,999	1,067,858,077	0.187290	\$199,999	1,118,673,552	0.178783	\$200,000	1,213,606,530	0.164798	\$200,000
Cemetery #1 - Castle Rock	620,555,416	0.064906	\$40,278	562,729,309	0.073000	\$41,079	577,964,030	0.072443	\$41,869	602,198,419	0.070805	\$42,639
Cemetery #2 - Woodland	1,138,266,884	0.087913	\$100,068	1,076,749,897	0.094311	\$101,549	1,127,654,784	0.090057	\$101,553	1,223,112,677	0.089024	\$108,886
Cemetery #3 - Toutle	281,727,763	0.022103	\$6,230	262,898,051	0.024144	\$6,347	263,918,980	0.024786	\$6,541	269,150,891	0.024814	\$6,679
Cemetery #4 - Ostrander	175,542,856	0.097329	\$17,085	165,715,917	0.106232	\$17,604	172,947,745	0.105439	\$18,235	161,229,712	0.112033	\$18,063
Cemetery #5 - Kalama	702,277,195	0.101791	\$71,485	676,282,006	0.108292	\$73,236	711,075,033	0.110778	\$78,771	772,891,507	0.107909	\$83,402
Cemetery #6 - Rose Valley	559,889,115	0.083954	\$47,005	522,717,913	0.089924	\$47,005	537,767,888	0.087407	\$47,005	552,913,655	0.085013	\$47,005
Cemetery #7 - Stella	59,459,488	0.079708	\$4,739	56,656,328	0.084919	\$4,811	53,548,819	0.092438	\$4,950	54,969,500	0.092222	\$5,069
Ft Vancouver Reg Library	580,330,031	0.500000	\$290,165	547,574,230	0.500000	\$273,787	564,981,077	0.499703	\$282,323	599,965,974	0.469039	\$281,407
Rural Partial-County Library	997,979,881	0.322980	\$322,328	915,969,167	0.353207	\$323,527	938,598,307	0.358293	\$336,293	984,448,714	0.349405	\$343,971
Yale Valley Library	166,434,596	0.491544	\$81,810	162,601,757	0.500000	\$81,301	164,982,835	0.500000	\$82,491	189,984,127	0.445673	\$84,671
EMS #1	166,044,842	0.499999	\$83,022	162,162,522	0.499999	\$81,081	164,924,858	0.499327	\$82,351	190,857,316	0.499994	\$95,428
EMS #1 Voted Levy	164,680,848	0.986086	\$162,389	0	0.000000	\$0	0	0.000000	\$0	189,688,636	1.045645	\$198,347
EMS #3	270,848,963	0.215196	\$58,286	252,082,048	0.236093	\$59,515	253,403,727	0.241025	\$61,077	259,605,092	0.241261	\$62,391
EMS #20 (fka EMS #4)	24,109,846	0.080049	\$1,930	20,753,860	0.092135	\$1,912	20,310,553	0.091508	\$1,859	20,319,190	0.095090	\$1,932
Longview Sch Dist #122 M & O	4,342,957,421	3.532509	\$15,341,536	4,163,295,278	3.582477	\$14,914,909	4,265,024,531	3.496869	\$14,914,232	4,278,319,820	3.518083	\$15,051,485
Longview Sch Dist #122 Bonds	4,342,957,421	1.307560	\$5,678,677	4,163,295,278	1.348265	\$5,613,225	4,265,024,531	1.334793	\$5,692,925	4,278,319,820	1.352374	\$5,785,889
Toutle Sch Dist #130 M & O	284,117,623	2.920784	\$829,846	265,576,517	3.078825	\$817,664	266,109,816	3.074040	\$818,032	271,275,332	3.186340	\$864,375
Toutle Sch Dist #130 Bonds	284,117,623	0.638077	\$181,289	265,576,517	0.636326	\$168,993	266,109,816	0.633767	\$168,652	271,275,332	0.000000	\$0
Castle Rock Sch Dist #401 M & O	627,091,609	2.540605	\$1,593,192	566,958,602	3.003134	\$1,702,653	582,402,211	2.931364	\$1,707,233	605,969,497	2.834170	\$1,717,420
Castle Rock Sch Dist #401 Bonds	627,091,609	0.000000	\$0	566,958,602	0.000000	\$0	582,402,211	0.000000	\$0	605,969,497	0.000000	\$0
Kalama Sch Dist #402 M & O	884,216,660	1.854504	\$1,639,783	847,844,486	2.025241	\$1,717,089	877,361,943	2.060581	\$1,807,875	939,267,727	2.030077	\$1,906,786
Kalama Sch Dist #402 Bonds	884,216,660	0.277767	\$245,606	847,844,486	0.311508	\$264,110	877,361,943	0.301204	\$264,265	939,267,727	0.282005	\$264,878
Woodland Sch Dist #404 M & O	1,126,883,987	2.338440	\$2,635,151	1,066,376,166	2.577628	\$2,748,721	1,116,733,240	2.571273	\$2,871,426	1,210,902,683	2.756538	\$3,337,899
Woodland Sch Dist #404 Bonds	1,126,883,987	1.192821	\$1,344,171	1,066,376,166	2.237985	\$2,386,534	1,116,733,240	2.129258	\$2,377,813	1,210,902,683	1.890434	\$2,289,132
Kelso Sch Dist #458 M & O	1,807,478,302	3.897163	\$7,044,038	1,655,081,756	4.243135	\$7,022,735	1,691,206,496	4.197370	\$7,098,619	1,741,601,649	4.149120	\$7,226,114
Kelso Sch Dist #458 Bonds	1,807,478,302	1.299513	\$2,348,842	1,655,081,756	1.457323	\$2,411,989	1,691,206,496	1.453225	\$2,457,704	1,741,601,649	1.469475	\$2,559,240

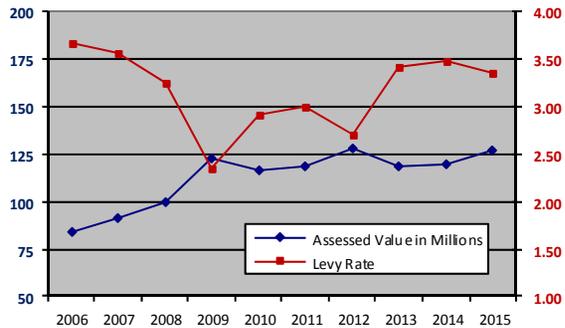
# Assessed Value, Taxes and New Construction



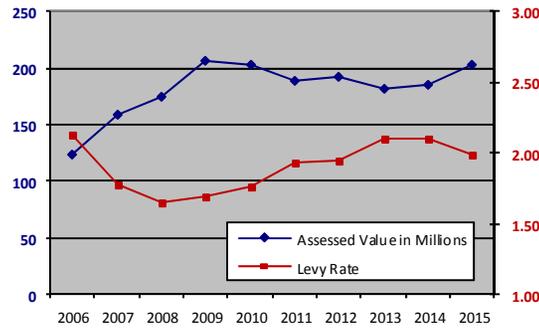
	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
<b>AV before New Const</b>	5,905,649,022	6,218,322,835	6,259,615,966	6,441,208,836	6,601,407,262	6,615,124,190	6,743,222,178	7,456,142,256	8,225,571,818	8,969,126,980	9,288,697,238	9,148,659,541	8,969,512,516	8,540,739,833	8,816,934,011	9,081,432,656
<b>New Const</b>	209,303,120	136,548,091	128,472,899	247,177,576	106,763,934	93,293,855	154,895,450	246,843,820	244,631,735	422,749,560	74,488,480	151,139,250	227,340,870	139,136,570	99,698,970	87,404,160
<b>TOTAL AV</b>	6,114,952,142	6,354,870,926	6,388,088,865	6,688,386,412	6,708,171,196	6,708,418,045	6,898,117,628	7,702,986,076	8,470,203,553	9,391,876,540	9,363,185,718	9,299,798,791	9,196,853,386	8,679,876,403	8,916,632,981	9,168,836,816
<b>Certified Taxes</b>	75,159,497	76,980,146	80,809,070	83,327,252	85,052,970	84,592,578	85,399,655	88,488,698	91,729,668	96,510,756	99,555,533	104,515,500	108,245,614	107,265,396	110,120,777	112,529,078

# Levy Rate Trends and Assessed Value

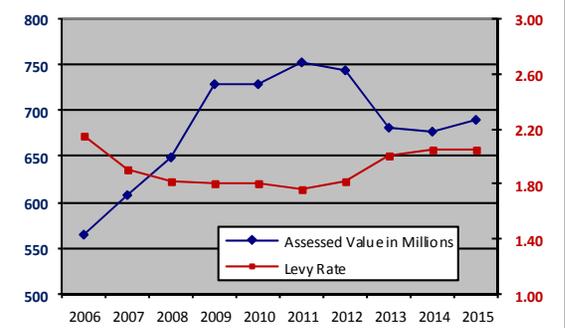
City of Castle Rock



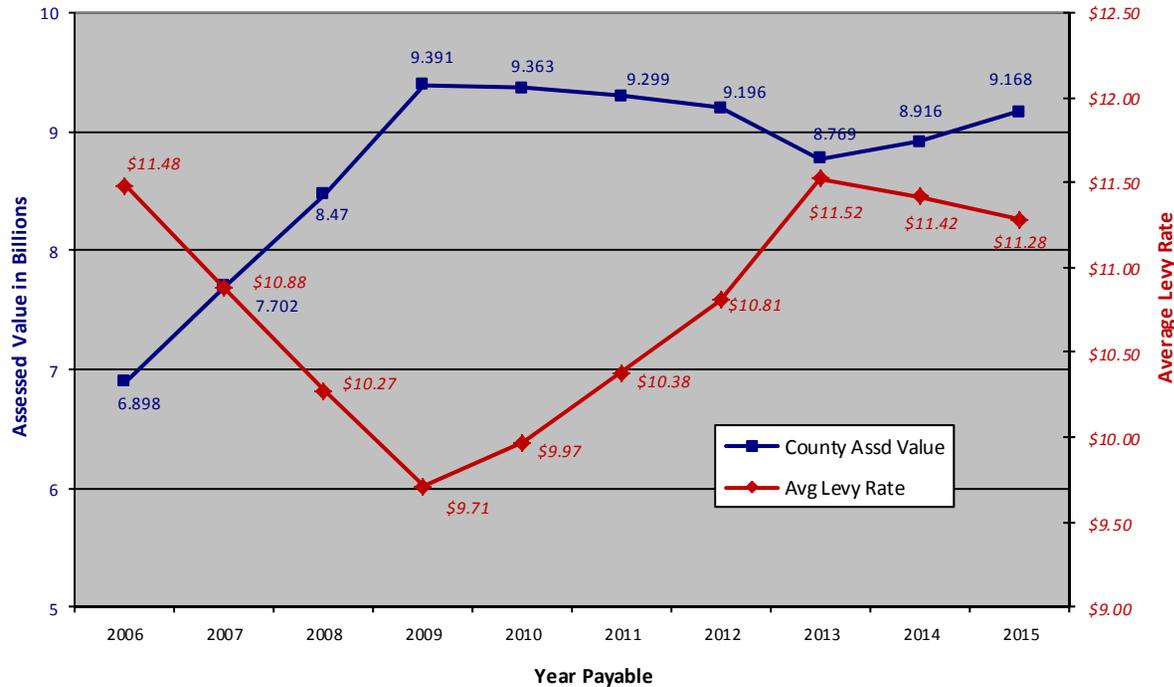
City of Kalama



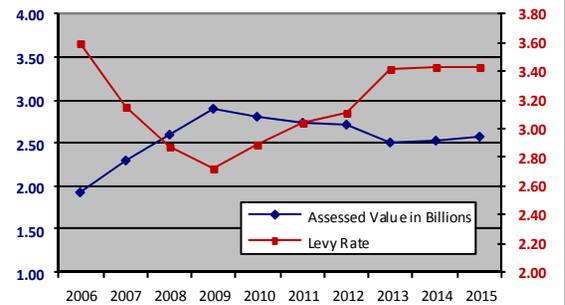
City of Kelso



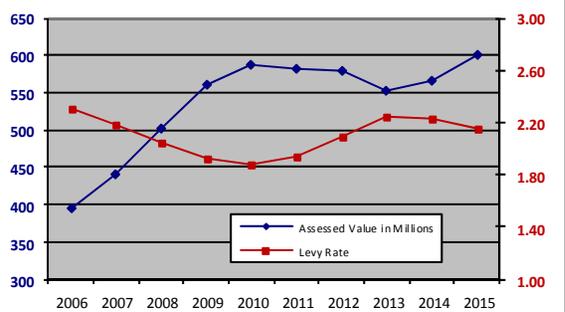
Levy Rate Trend, County Average



City of Longview

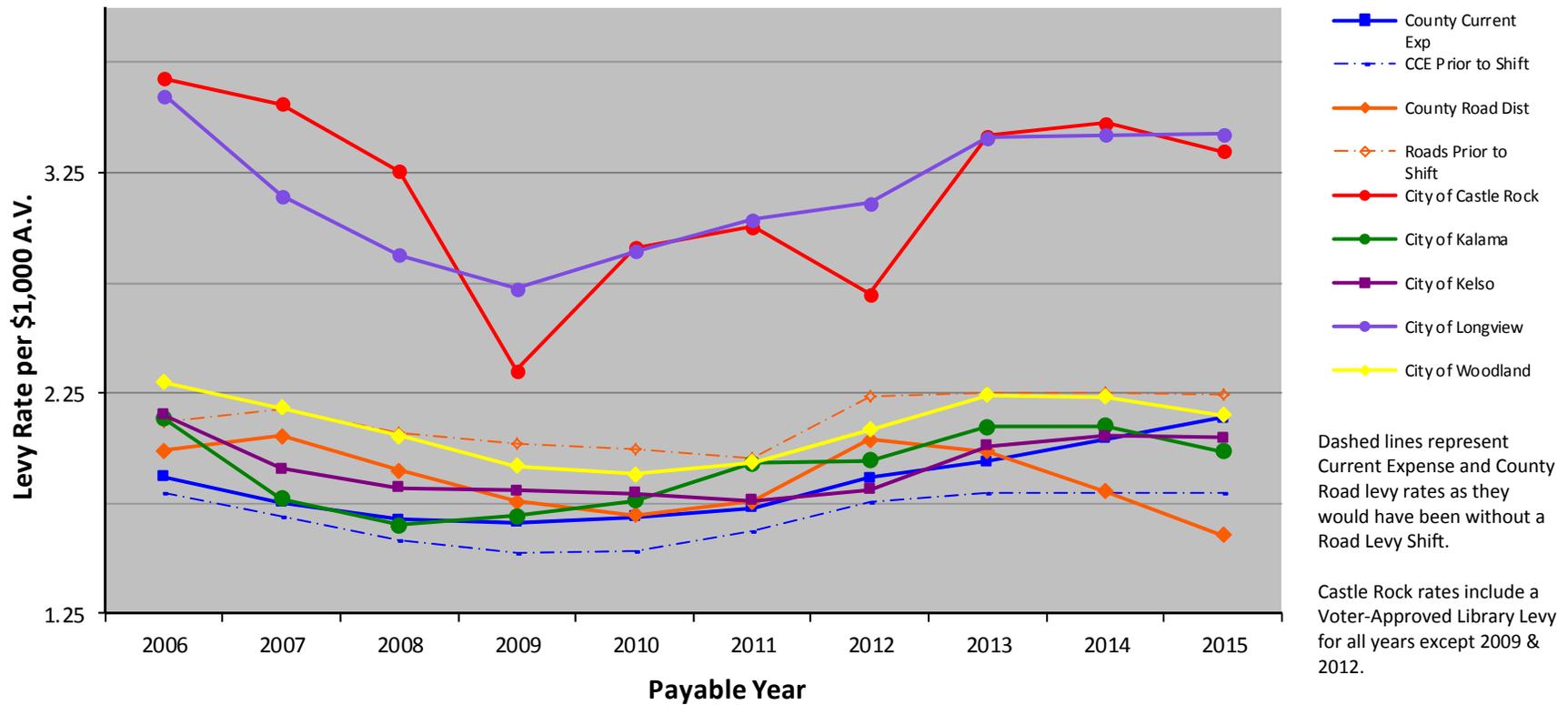


City of Woodland



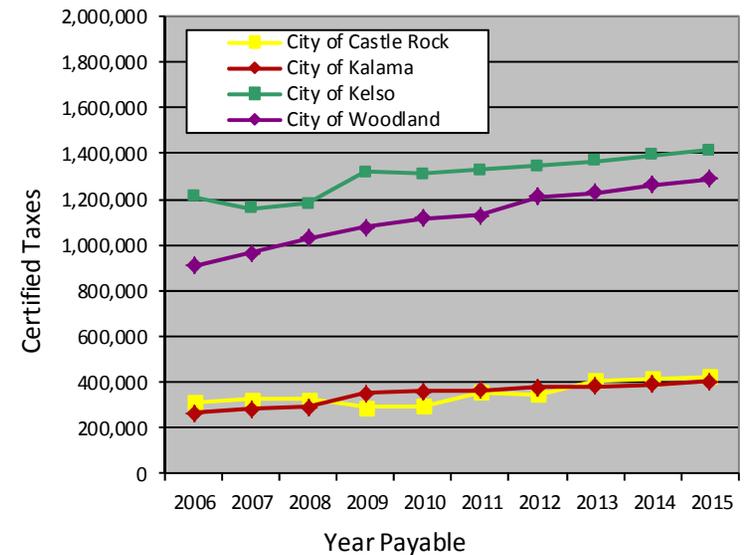
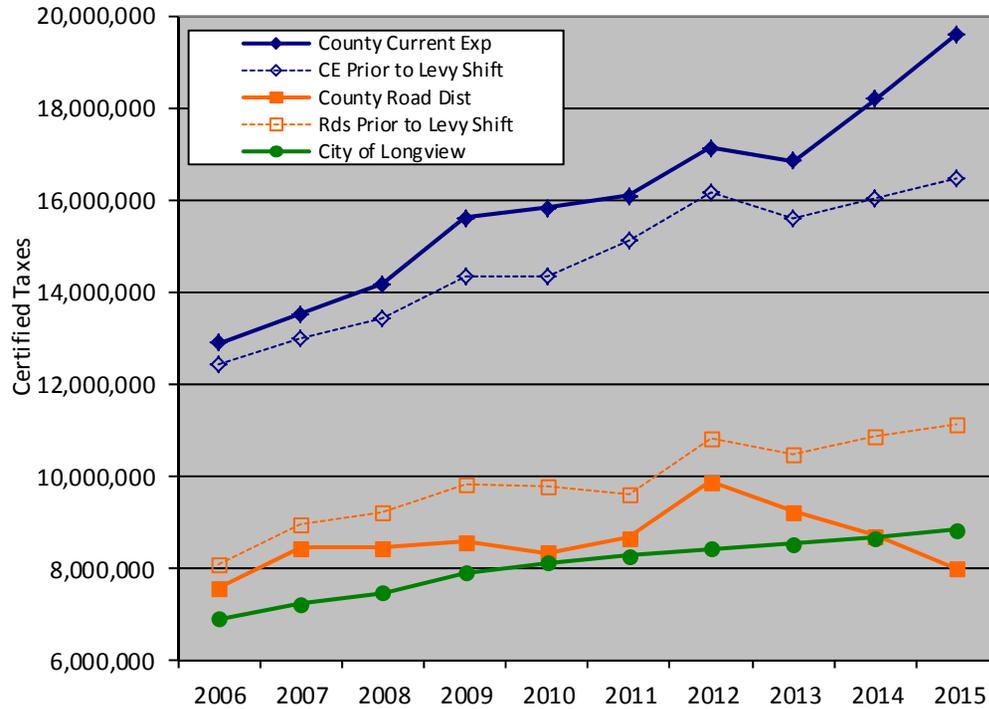
# 10-Year Levy Rate Comparison

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
<b>County Current Exp</b>	1.871441	1.756427	1.675623	1.662884	1.690435	1.730445	1.864780	1.940896	2.042328	2.140439
<i>C.E. Prior to Levy Shift</i>	1.799806	1.688648	1.586427	1.528047	1.534367	1.627377	1.760557	1.799934	1.799980	1.795692
<b>County Road Dist</b>	1.988516	2.054442	1.901268	1.759620	1.696330	1.759171	2.038526	1.986832	1.803163	1.607156
<i>Roads Prior to Levy Shift</i>	2.118127	2.181515	2.071108	2.019580	1.993354	1.953655	2.236213	2.250000	2.250000	2.243430
<b>City of Castle Rock</b>	3.678523	3.563131	3.257303	2.355276	2.908220	3.003948	2.698378	3.417807	3.476897	3.347703
<b>City of Kalama</b>	2.134166	1.770209	1.654047	1.692989	1.762557	1.932660	1.945707	2.096276	2.099999	1.986103
<b>City of Kelso</b>	2.149623	1.909497	1.821901	1.810218	1.798472	1.764340	1.813072	2.011558	2.055749	2.046742
<b>City of Longview</b>	3.600000	3.147328	2.878181	2.723984	2.895612	3.036286	3.114063	3.410017	3.423604	3.426732
<b>City of Woodland</b>	2.300862	2.185594	2.054821	1.920870	1.882207	1.937361	2.086001	2.241339	2.233267	2.150946



# County & City Certified Taxes, 10-Year History

For the years 2006 through 2015 payable, Cowlitz County used a Road Levy Shift as described in RCW 84.52.043, meaning funds were shifted from the County Road Department to the County Current Expense fund. Both figures, before and after this shift, are reflected on the graph below:

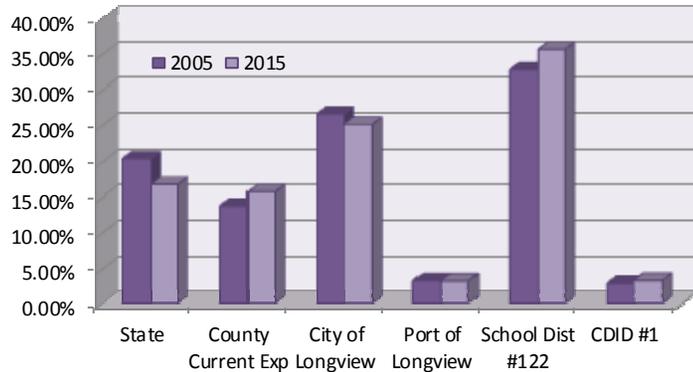


\* City of Castle Rock includes a voter-approved Library Levy except 2009 and 2012.

COUNTY & CITIES	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
County Current Exp	12,909,420.12	13,529,732.35	14,192,868.01	15,617,600.45	15,827,848.36	16,092,807.39	17,150,115.20	16,846,737.19	18,210,689.30	19,625,337.93
C.E. Prior to Levy Shift	12,415,275.99	13,007,637.46	13,437,367.89	14,351,235.70	14,366,564.49	15,134,277.39	16,191,585.20	15,623,209.53	16,049,764.30	16,464,412.93
County Road Dist	7,581,219.05	8,440,918.35	8,457,390.57	8,571,836.52	8,345,536.62	8,670,296.53	9,884,254.49	9,237,281.28	8,720,183.20	7,984,132.68
Roads Prior to Levy Shift	8,075,363.29	8,963,013.86	9,212,888.54	9,838,211.63	9,806,820.49	9,628,826.53	10,842,784.49	10,460,815.52	10,881,108.20	11,145,057.68
City of Castle Rock*	308,911.56	324,222.93	323,325.23	288,983.61	295,072.70	356,000.00	345,406.84	405,118.95	415,552.19	422,659.26
City of Kalama	262,362.05	280,342.88	290,053.85	348,489.47	358,022.30	364,360.92	375,229.88	380,050.27	388,527.17	402,183.31
City of Kelso	1,212,429.02	1,158,346.82	1,182,284.91	1,317,720.48	1,309,655.00	1,329,253.00	1,347,579.00	1,368,389.51	1,393,873.53	1,412,682.45
City of Longview	6,910,183.09	7,227,142.01	7,472,452.53	7,906,394.31	8,134,754.73	8,284,506.00	8,419,453.33	8,533,948.08	8,671,019.54	8,846,766.36
City of Woodland	907,997.32	965,764.06	1,031,216.51	1,078,516.66	1,116,742.25	1,127,224.33	1,210,569.25	1,227,299.66	1,261,753.81	1,290,494.44

# City of Longview & City of Kelso

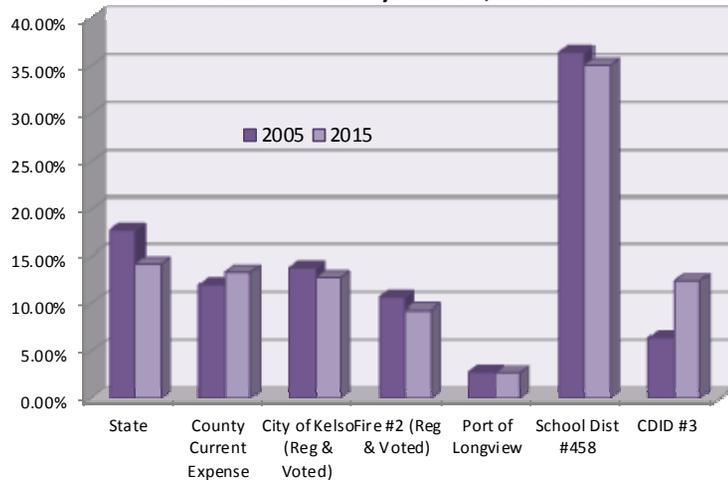
**Percentage of Total Effective Levy Rate  
Tax Code Area 400 - City of Longview, inside CDID #1**



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

	<u>2005</u>	<u>% of Total</u>	<u>2015</u>	<u>% of Total</u>
State	2.763855	21.26%	2.282403	17.23%
County Current Exp	1.871484	13.67%	2.140439	15.07%
City of Longview	3.600000	27.34%	3.426732	25.26%
Port of Longview	0.450000	3.42%	0.449998	3.32%
School Dist #122	4.432066	31.26%	4.870457	35.65%
CDID #1	<u>0.397891</u>	3.05%	<u>0.459592</u>	3.47%
<b>Total:</b>	<b>13.515296</b>	<b>100.00%</b>	<b>13.629621</b>	<b>100.00%</b>
<b>Per \$100,000 Assessed Value</b>				
	<u>2005</u>		<u>2015</u>	
State	276.39		228.24	
County Current Expense	187.15		214.04	
City of Longview	360.00		342.67	
Port of Longview	45.00		45.00	
School District #122	443.21		487.05	
CDID #1	<u>39.79</u>		<u>45.96</u>	
<b>Taxes &amp; Assessments on \$100,000 AV</b>	<b>1,351.53</b>		<b>1,362.96</b>	

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

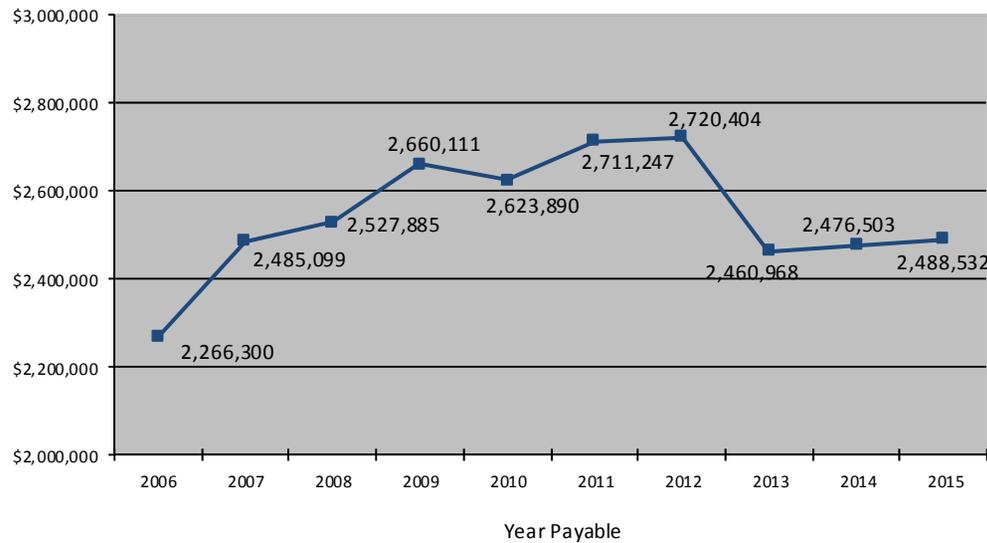


**TCA 800 LEVY RATES - Percentage of Total by District**

	<u>2005</u>	<u>% of Total</u>	<u>2015</u>	<u>% of Total</u>
State	2.763855	17.74%	2.282403	14.24%
County Current Exp	1.871484	12.01%	2.140439	13.35%
City of Kelso	2.152961	13.82%	2.046742	12.77%
Fire #2	1.659467	10.65%	1.499990	9.36%
Port of Longview	0.450000	2.89%	0.449998	2.81%
School Dist #458	5.679982	36.46%	5.618595	35.05%
CDID #3	<u>1.001237</u>	6.43%	<u>1.990798</u>	12.42%
<b>Total:</b>	<b>15.578986</b>	<b>100.00%</b>	<b>16.028965</b>	<b>100.00%</b>
<b>Per \$100,000 Assessed Value</b>				
	<u>2005</u>		<u>2015</u>	
State	276.39		228.24	
County Current Expense	187.15		214.04	
City of Kelso	215.30		204.67	
Fire #2	165.95		150.00	
Port of Longview	45.00		45.00	
School Dist #458	568.00		561.86	
CDID #3	<u>100.12</u>		<u>199.08</u>	
<b>Taxes &amp; Assessments on \$100,000 AV</b>	<b>1,557.90</b>		<b>1,602.90</b>	

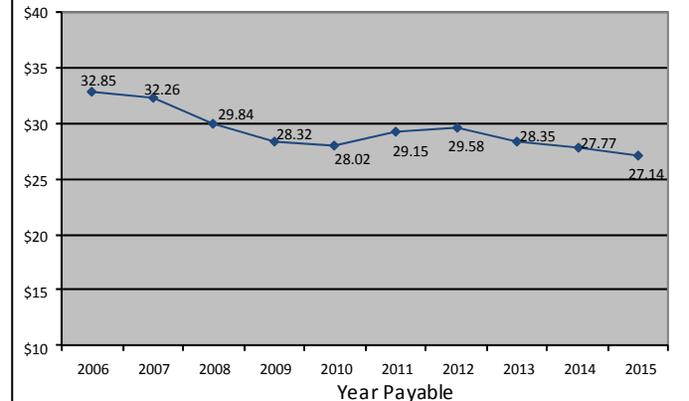
# Senior Citizen & Disabled Persons Exemptions

**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.

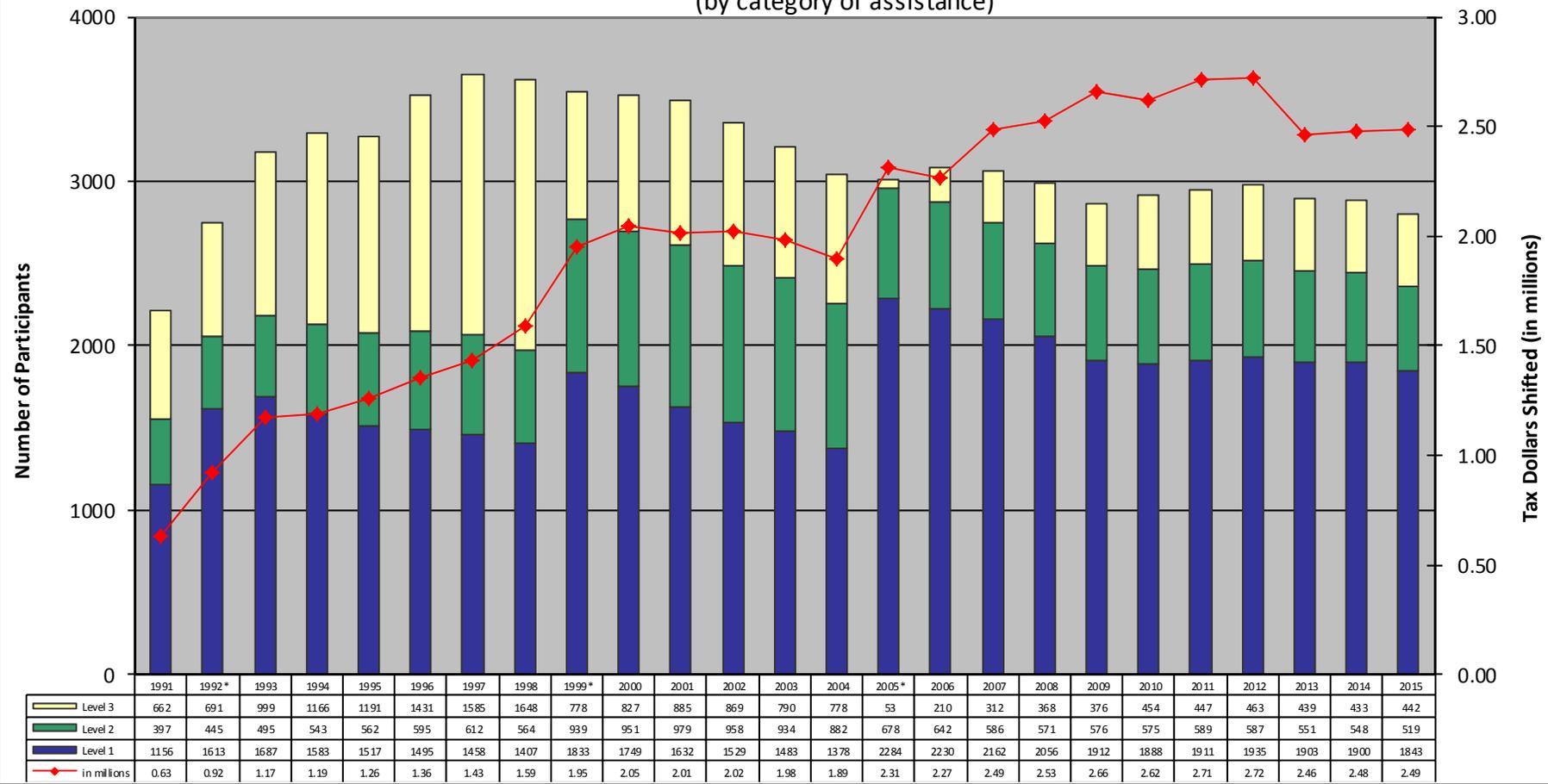
**Average Dollar Increase per \$100,000 AV**



Year Payable	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
<b>County Taxable AV</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>	<b>8,916,632,981</b>	<b>9,168,836,816</b>
Avg Regular Levy Rate	7.464439	7.150818	6.728393	6.365208	6.426870	6.731723	7.004004	7.250293	7.214338	7.069119
Avg Special Levy Rate	4.017655	3.728140	3.542548	3.345114	3.539479	3.648500	3.810429	4.272830	4.209983	4.211396
<b>Average Levy Rate</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>	<b>11.424321</b>	<b>11.280515</b>
Seniors, Market Value	244,659,090	284,421,630	306,396,240	335,541,010	333,331,645	336,613,820	331,596,200	285,709,575	290,803,600	296,418,480
Seniors, Frozen Value	<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>	<u>251,062,952</u>	<u>252,846,659</u>
Reduction to Assessed Value	34,836,437	64,545,641	84,195,737	116,694,002	97,544,057	87,304,251	70,487,052	39,012,497	39,740,648	43,571,821
<i>Dollars shifted</i>	<i>\$399,995</i>	<i>\$702,189</i>	<i>\$864,769</i>	<i>\$1,133,136</i>	<i>\$972,158</i>	<i>\$906,238</i>	<i>\$762,278</i>	<i>\$449,546</i>	<i>\$454,010</i>	<i>\$491,513</i>
Exempt from Regular Levies	137,091,355	134,695,262	130,188,587	124,882,981	127,148,421	133,012,465	137,519,774	132,039,860	133,833,868	131,866,751
<i>Dollars shifted</i>	<i>\$1,023,310</i>	<i>\$963,181</i>	<i>\$875,960</i>	<i>\$794,906</i>	<i>\$817,166</i>	<i>\$895,403</i>	<i>\$963,189</i>	<i>\$57,328</i>	<i>\$965,523</i>	<i>\$932,182</i>
Exempt from Special Levies	209,822,653	219,875,989	222,200,503	218,847,008	235,787,588	249,309,569	261,109,148	246,697,078	251,062,952	252,846,659
<i>Dollars shifted</i>	<i>\$842,995</i>	<i>\$819,728</i>	<i>\$777,156</i>	<i>\$732,068</i>	<i>\$834,565</i>	<i>\$909,606</i>	<i>\$994,938</i>	<i>\$1,054,095</i>	<i>\$1,056,971</i>	<i>\$1,064,837</i>
<b>TAX DOLLARS SHIFTED:</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>	<b>\$2,476,503</b>	<b>\$2,488,532</b>
Approximate levy rate adjustment	0.328539	0.322615	0.298444	0.283235	0.280235	0.291538	0.295797	0.283526	0.277740	0.271412
Average Increase per \$100K AV	<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>	<b>\$27.77</b>	<b>\$27.14</b>

# Senior Citizen & Disabled Persons Exemptions

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

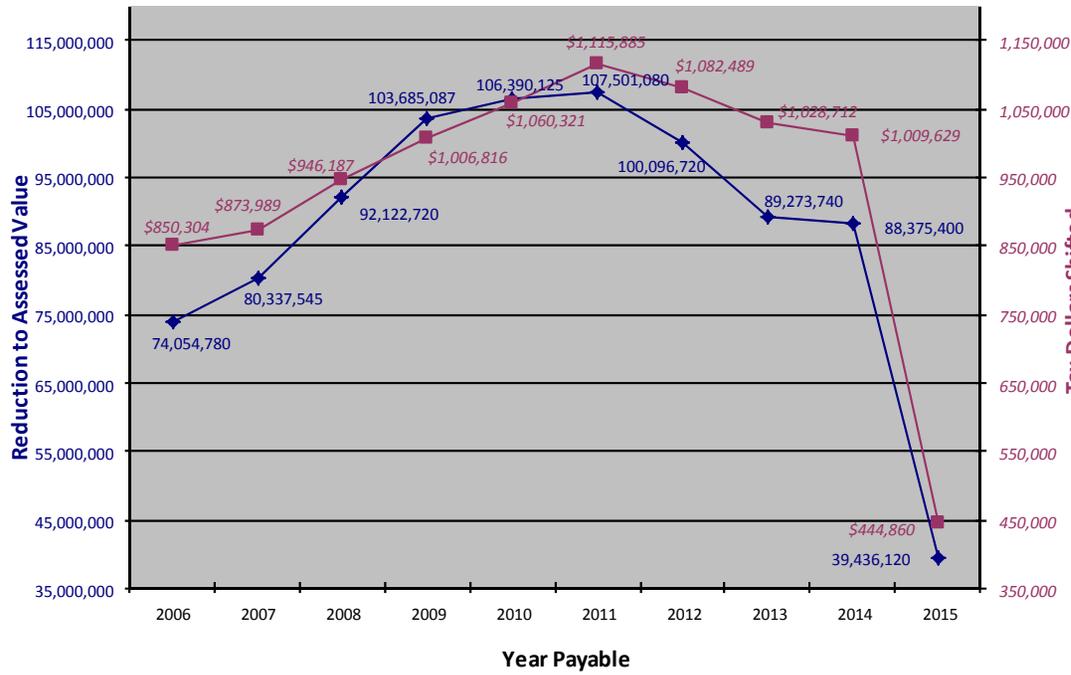


\* WA State Legislature passed new income levels for the Senior Exemption program in 1992, in 1999 and in 2005, increasing the maximum allowable income to qualify.

- Level 3:** Exempt from all voter approved excess levies.
- Level 2:** Exempt from all voter approved excess levies PLUS exempt from regular property taxes on the greater of \$50,000 or 35% of valuation, not to exceed \$70,000.
- Level 1:** Exempt from all voter approved excess levies PLUS exempt from regular property taxes on the greater of \$60,000 or 60% of valuation.

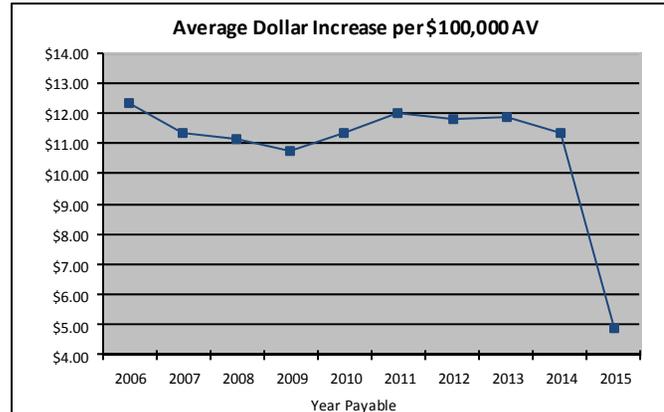
# Current Use & Open Space Assessment

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



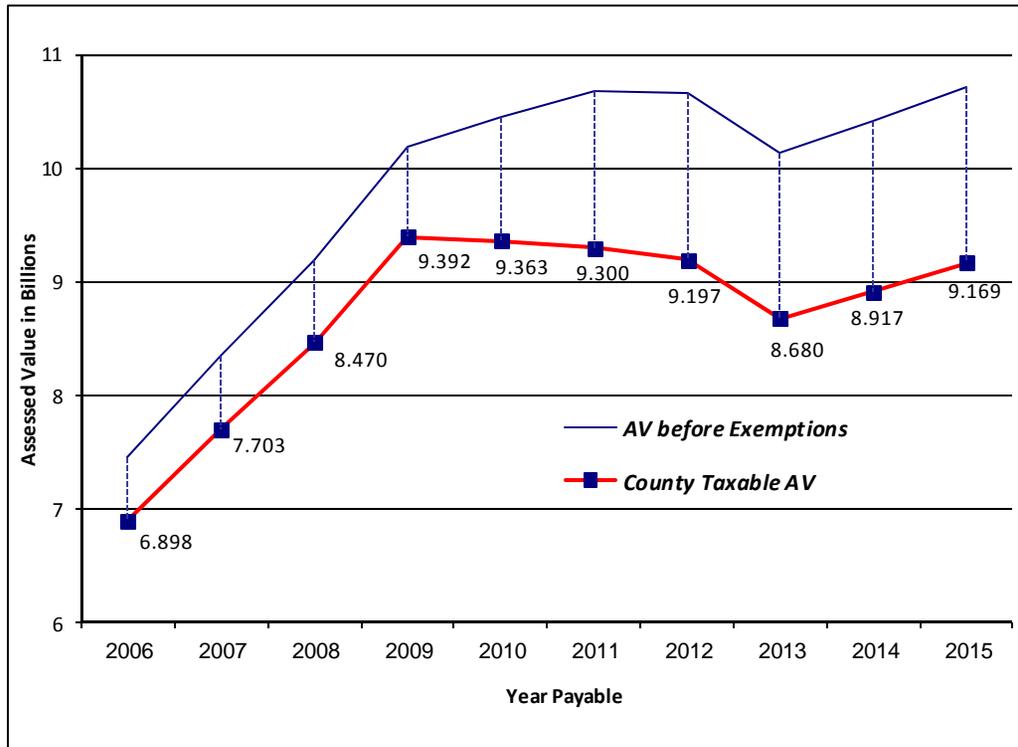
If land is approved for classification in the Current Use Open Space Program, it is then taxed according to its *current* use rather than its *highest and best* use. The Assessor's Office keeps a dual roll for Open Space property—one indicating the true market value of the property and one for the taxable (or Current Use) value. This reduction in taxable value causes a **tax shift** when applying the levy formula. Taxing Districts still collect their full levy, but since it is collected from some properties on a reduced value, a portion of the tax obligation for the district is shifted to the other taxpayers within the district.

In 2014, Washington State Legislature passed a law allowing counties to merge all Open Space Timber Land with Designated Forest Land. The significant drop in Open Space values shown on these charts for 2015 payable reflects this shift in Cowlitz County, as we no longer carry a market value on land classified in a timber program.



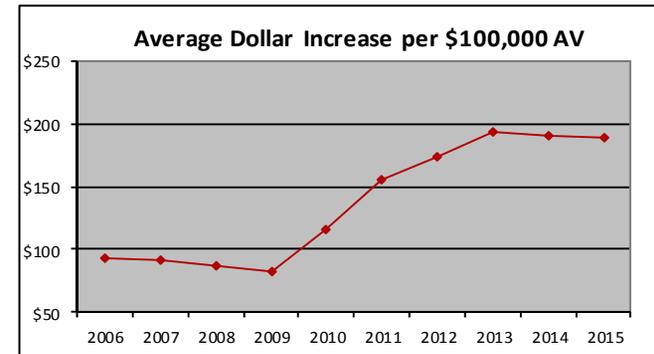
Year Payable	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Open Space Market	81,999,860	90,405,300	105,106,550	114,873,197	117,554,565	118,914,020	113,274,570	103,417,720	103,982,040	54,971,500
Open Space Taxable	<u>7,945,080</u>	<u>10,067,755</u>	<u>12,983,830</u>	<u>11,188,110</u>	<u>11,164,440</u>	<u>11,412,940</u>	<u>13,177,850</u>	<u>14,143,980</u>	<u>15,606,640</u>	<u>15,535,380</u>
<b>Reduction to AV</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>	<b>88,375,400</b>	<b>39,436,120</b>
Average Levy Rate	11.482094	10.878958	10.270941	9.710322	9.966349	10.380223	10.814433	11.523123	11.424321	11.280515
TAX DOLLARS SHIFTED:	850,303.96	873,988.78	946,186.98	1,006,815.58	1,060,321.15	1,115,885.18	1,082,489.27	1,028,712.29	1,009,629	444,860
Approx Levy Rate Increase	0.123266	0.113461	0.111708	0.107201	0.113244	0.119990	0.117702	0.118517	0.113230	.048519
<b>Average tax increase per \$100,000 Assessed Value</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>	<b>\$ 11.32</b>	<b>\$ 4.85</b>

# 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).

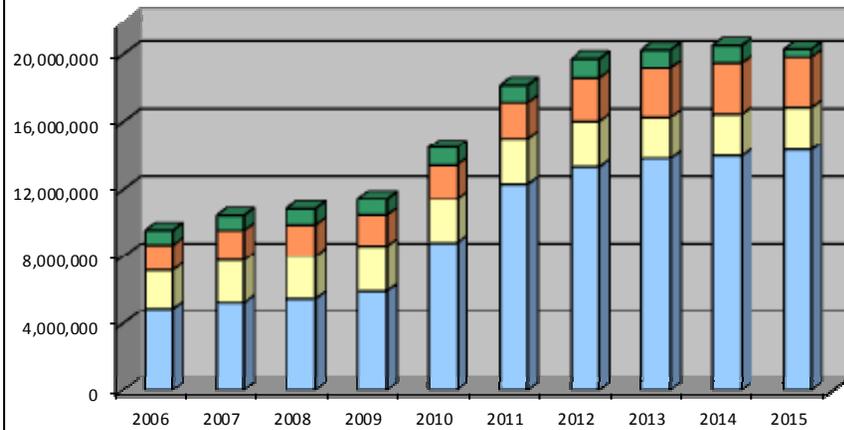
Some privately owned property in Washington is eligible for property tax exemption as well. In general, nonprofit ownership is required and, in addition, the organization must conduct an activity specifically identified as a qualifying use in the exemption laws. Typical organizations receiving such an 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](#).



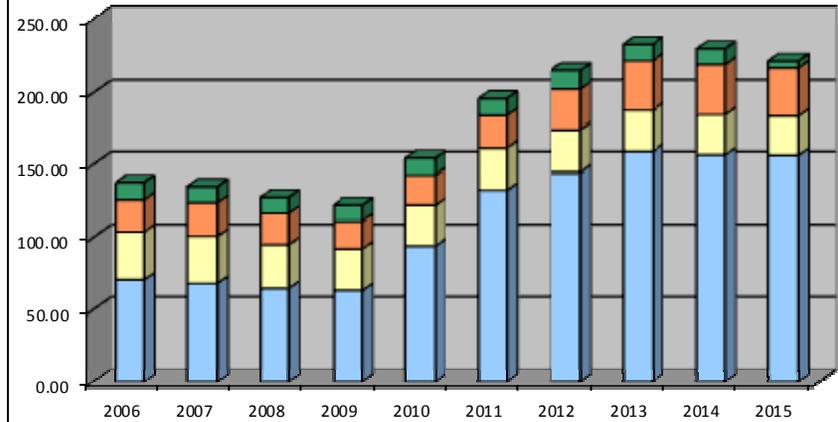
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Public Exempt, Mkt	426,759,301	485,470,581	536,236,781	613,488,441	882,038,920	1,186,249,780	1,230,598,530	1,197,797,610	1,221,910,770	1,269,766,480
Tax dollars shifted for Public Ex	4,900,090	5,281,414	5,507,656	5,957,170	8,790,708	12,313,537	13,308,225	13,802,369	13,959,501	14,323,620
Private Exempt, Mkt	131,523,200	162,258,070	176,620,390	186,948,160	198,849,380	200,198,230	241,849,881	256,256,066	268,523,469	268,438,666
Tax dollars shifted for Private Ex	1,510,162	1,765,199	1,814,058	1,815,327	1,981,802	2,078,102	2,615,469	2,952,870	3,067,698	3,028,126
Average Levy Rate	11.482094	10.878958	10.270941	9.710322	9.966349	10.380223	10.814433	11.523123	11.424321	11.280515
Total Reduction to AV	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	1,490,434,239	1,538,205,146
Total Tax Dollars Shifted	6,410,252	7,046,613	7,321,714	7,772,497	10,772,510	14,391,640	15,923,695	16,755,239	17,027,199	17,351,746
Approx Levy Rate adj	0.929276	0.914790	0.864408	0.827577	1.150518	1.547522	1.731429	1.930355	1.909600	1.892470
Avg increase per \$100k AV	92.93	91.48	86.44	82.76	115.05	154.75	173.14	193.04	190.96	189.25

# 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	2014	2015
Open Space Properties	850,304	873,989	946,187	1,006,816	1,060,321	1,115,885	1,082,489	1,028,712	1,009,629	444,860
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	2,476,503	2,488,532
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	3,067,698	3,028,126
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	13,959,501	14,323,620
<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>	<b>20,513,332</b>	<b>20,285,138</b>

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

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

Year Payable	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Open Space Properties	12.33	11.35	11.17	10.72	11.32	12.00	11.77	11.85	11.32	4.85
Senior & Disabled Citizen Properties	32.85	32.26	29.84	28.32	28.02	29.15	29.58	28.35	27.77	27.14
Private Exempt Properties	21.89	22.92	21.42	19.33	21.17	22.35	28.44	34.02	34.40	33.03
Public Exempt Properties	71.04	68.56	65.02	63.43	93.89	132.41	144.70	159.02	156.56	156.22
<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>	<b>230.06</b>	<b>221.24</b>

- **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	36,383.59						
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							
20%	1941	18,508,882	840,727.39	61,079.31	185,088.82	89,155.33	40,034.25	348,421.24	52,167.36	27,763.32	18,508.88	18,508.88					
20%	1942	19,551,441	718,267.16	56,503.66	195,514.41	93,303.43	42,299.20	279,289.25	50,822.46				534.75				
20%	1943	22,063,482	789,215.09	58,688.86	220,634.82	91,095.14	48,433.68	295,697.74	74,379.85				285.00				
20%	1944	22,445,496	722,884.51	58,807.20	224,454.96	89,550.09	49,934.84	248,823.74	51,073.84				239.84				
20%	1945	23,850,326	890,310.97	59,864.31	357,754.89	96,563.77	53,283.06	268,630.21	53,947.23				267.50				
20%	1946	24,043,812	868,746.38	58,907.33	240,438.12	98,328.16	142,736.08	292,811.26	34,524.90				1,000.53				
20%	1947	24,907,789	1,103,812.33	62,267.72	343,723.35	101,720.27	146,090.38	426,472.03	23,070.80				467.78				
20%	1948	30,220,595	1,607,466.95	79,177.98	604,411.90	137,105.50	170,162.20	608,405.23	7,740.79				463.35				
20%	1949	34,519,740	2,097,299.14	89,751.28	448,756.59	168,235.32	235,487.36	1,134,335.05	10,931.32				9,802.22				
20%	1950	37,396,479	2,160,976.90	96,482.92	448,757.75	189,373.99	253,125.16	1,151,817.54	11,155.12				10,264.42				
20%	1951	37,881,306	1,835,057.69	97,733.77	378,813.06	188,169.20	254,365.99	893,242.79	11,170.19				11,562.69				
20%	1952	53,281,080	2,733,993.54	134,801.13	532,810.80	279,302.33	349,809.37	1,405,980.32	15,570.07				15,719.52				
20%	1953	63,989,799	2,912,716.60	156,135.11	639,897.99	317,030.24	433,368.53	1,219,853.58	127,932.27				18,498.88				
20%	1954	71,010,722	2,850,204.00	178,947.02	505,596.34	324,896.80	498,260.51	1,180,283.27	144,522.60				17,697.46				
20%	1955	71,586,705	2,977,377.59	179,682.63	433,099.57	331,183.02	499,856.58	1,381,031.81	134,337.89				18,186.09				
20%	1956	73,791,979	3,647,674.69	187,431.63	457,510.27	350,085.27	507,981.89	1,977,359.49	145,992.82				19,783.38	1,529.94			
20%	1957	77,751,070	3,570,268.38	207,595.35	567,582.81	372,073.16	532,552.08	1,709,260.41	152,606.89				22,486.09	6,111.59			
20%	1958	88,882,063	4,040,464.43	247,980.95	608,842.13	418,800.67	620,932.85	1,698,582.94	412,114.16				26,640.27	6,570.46			
20%	1959	91,531,193	4,688,522.80	267,271.08	689,229.88	422,804.19	646,943.68	2,207,576.85	420,402.02				27,764.74	6,530.36			
20%	1960	95,165,696	4,913,054.98	286,448.74	714,694.37	463,847.42	667,363.50	2,311,107.09	433,751.04	SEWER			28,785.66	7,057.16			
20%	1961	97,611,370	4,835,148.75	300,643.02	723,300.25	446,817.18	681,006.75	2,196,256.23	446,630.62	3,011.74			29,123.98	8,358.98			
20%	1962	99,779,635	4,756,353.15	315,303.65	765,309.80	505,166.16	695,596.79	2,007,194.92	430,373.74				29,567.90	7,840.19			
20%	1963	102,948,613	5,100,969.32	325,317.62	817,411.99	514,156.50	720,451.83	2,239,332.92	445,239.90				30,210.90	8,847.66			
20%	1964	105,195,335	5,801,125.49	374,495.39	838,306.88	510,694.03	736,718.75	2,869,266.94	435,290.59				27,429.82	8,923.09			

# Cowlitz County Taxes, 1915 to Present

% VAL	TAX YR	COUNTY VALUATION	TOTAL TAX	STATE TAX	COUNTY TAX	MUNICIPAL TAX	ROAD TAX	SCHOOL TAX	PORT TAX	PUD DIST #1	COUNTY HOSPITAL	COUNTY BOND	FIRE DIST TAX	CEMETERY DIST TAX	EMS TAX	MOSQUITO DIST TAX	LIBRARY DIST TAX
20%	1965	109,672,305	6,207,806.50	427,012.41	852,599.08	534,392.32	766,136.62	3,229,676.00	356,249.20				32,589.78	9,151.09			
20%	1966	116,569,185	6,229,804.16	508,241.65	932,553.48	646,401.09	802,011.46	2,864,318.59	427,033.89	WATER			37,243.81	12,000.19			
25%	1967	154,226,584	8,340,492.02	698,183.75	1,229,559.11	710,535.18	857,070.51	4,323,012.35	460,839.75	314.28			46,433.61	14,543.48			
25%	1968	165,687,559	9,517,766.70	1,500,088.76	1,325,500.48	859,484.59	927,384.90	4,348,032.28	473,033.29				69,156.50	15,085.90			
25%	1969	192,852,462	10,872,630.16	1,635,022.46	1,542,819.70	1,045,126.50	1,058,778.88	4,999,985.78	493,427.60				80,263.58	17,205.66			
25%	1970	212,321,105	12,580,519.92	1,738,396.04	1,698,568.84	1,090,552.82	1,197,310.66	6,168,860.85	563,789.81				105,598.25	17,442.65			
50%	1971	457,186,446	12,643,580.11	2,015,423.40	1,827,835.98	1,144,905.77	1,615,216.08	5,281,621.17	586,858.92				148,742.62	22,976.17			
50%	1972	460,673,687	15,095,861.48	2,229,860.38	1,842,294.76	1,259,995.66	1,592,202.81	7,447,735.10	555,389.74				146,422.13	21,960.90			
50%	1973	533,274,100	15,661,953.53	1,689,370.41	2,484,331.03	1,363,655.49	1,746,259.70	7,660,666.27	521,467.48				167,617.49	28,585.66			
50%	1974	582,800,333	17,485,794.54		2,566,177.17	1,496,087.45	1,905,256.04	10,714,798.17	592,834.69				181,227.36	29,413.66			
100%	1975	1,297,025,219	19,462,626.48	4,816,329.96	2,537,645.29	1,437,639.11	2,044,236.40	7,759,521.58	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	2,415,581.42				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
100%	2014	8,916,632,981	110,120,777.48	20,822,263.03	18,210,689.29	12,130,726.24	8,720,182.72	40,178,776.58	3,308,275.84				5,604,544.07	298,925.68	145,286.64		701,107.39
100%	2015	9,168,836,816	112,529,078.30	20,923,080.62	19,625,336.43	12,374,785.82	7,984,131.25	41,003,218.96	3,350,911.72				5,887,722.95	311,743.01	198,346.99		710,049.56

# 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	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
State	2.568590	2.388654	2.227737	2.059326	2.105754	2.295393	2.373297	2.447812	2.335586	2.282403
County Current Expense	1.871441	1.756427	1.675623	1.662884	1.690435	1.730445	1.864780	1.940896	2.042328	2.140439
City of Longview	3.600000	3.147328	2.878181	2.723984	2.895612	3.036286	3.114063	3.410017	3.423604	3.426732
Port of Longview	0.450933	0.450317	0.414333	0.403700	0.390637	0.393297	0.219240	.216435	.449998	0.449998
Longview Sch Dist #122	4.556023	3.883947	3.593087	3.550382	3.912959	4.340877	4.840069	4.930742	4.831662	4.870457
<b>TOTAL LEVY RATE:</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>13.083178</b>	<b>13.170029</b>
<b>Special Assessments</b> (Mosquito and CDID #1 are rates applied per \$1,000 of value; Noxious Weed is a flat assessment per parcel plus a per acre fee)										
Mosquito Control Asmt	0.043724	0.043938	0.028329	0.028329	0.030731	0.030327	0.030894	.035220	.035535	0.035804
CDID #1 (Diking)	0.399859	0.381764	0.433578	0.414872	0.489646	0.471520	0.489075	0.483058	0.470212	0.459592
Noxious Weed Asmt	0.000000	3.160000	3.160000	3.160000	3.320000	3.320000	3.320000	3.320000	3.320000	3.320000

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
	Annual Update, No Value Chg	6-Year Physical Revaluation	Annual Update + 10% Land + 15% Impr	Annual Update + 0% Land + 14% Impr	Annual Update + 0% Land - 5% Impr	Annual Update + 0% Land - 5% Impr	Annual Update - 4% Land - 5% Impr	6-Year Physical Revaluation	Annual Update, No Value Chg	Annual Update + 0% Land + 3% Impr
Land Value	31,000	38,000	41,800	41,800	41,800	41,800	40,130	40,000	40,000	40,000
Improvements Value	107,300	128,100	147,300	167,900	159,510	151,250	143,380	127,100	127,100	130,870
<b>TOTAL AV</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>167,100</b>	<b>170,870</b>
TCA 400 Levy Rate (from above)	13.046987	11.626673	10.788961	10.400276	10.995397	11.796298	12.411449	12.945902	13.083178	13.170029
<b>TOTAL PROPERTY TAX DUE:</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>\$2,186.20</b>	<b>\$2,250.36</b>
Mosquito Control	6.05	7.30	5.36	5.94	6.19	5.85	5.66	5.89	5.94	6.12
CDID #1 (Diking)	55.30	63.41	81.99	87.00	98.57	91.03	89.75	80.72	78.57	78.53
Noxious Weed Asmt	0.00	3.16	3.16	3.16	3.32	3.32	3.32	3.32	3.32	3.32
<b>TOTAL ASSESSMENTS DUE:</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>\$87.83</b>	<b>\$87.97</b>
<b>TOTAL AMOUNT DUE:</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>	<b>\$2,274.03</b>	<b>\$2,338.33</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.