



Cowlitz County Washington
Department of Assessments
Terry McLaughlin, Assessor

ANNUAL REPORT

2015 Assessment Year for Taxes Payable in 2016

207 4th Avenue North
Kelso Washington 98626
Phone (360) 577-3010
www.co.cowlitz.wa.us/assessor



A MESSAGE FROM YOUR COUNTY ASSESSOR

As your County Assessor, I am pleased to share our Annual Report with you. The report includes general information about the property tax system in Washington State as well as 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 (demonstrated by the graph on page 17). 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>

Following eleven years without a change to the income threshold for the senior exemption program, Senate bill 5186 passed raising each income threshold by \$5,000. The increases are effective for taxes levied in 2016 and thereafter. The new income thresholds are:

- 0 - \$30,000** Exempt from regular property taxes on \$60,000 or 60% of the valuation, whichever is greater, plus exemption from 100% of excess levies.
- \$30,001 - \$35,000** Exempt from regular property taxes on \$50,000 or 35% of the valuation, whichever is greater, not to exceed \$70,000, plus exemption from 100% of excess levies.
- \$35,001 - \$40,000** Exempt from 100% of excess levies.

Three elections in 2015 had an impact on your taxes for 2016. In February voters approved replacement maintenance and operations levies for two school districts in the County, approved one new bond and two additional levies. The City of Castle Rock voters approved an excess levy for library services in August and voters in the Cowlitz-Lewis Fire District #20 approved a six-year permanent lid lift for EMS services. Below is additional information on each levy:

Castle Rock School District: Voters approved a replacement maintenance and operations levy and a six-year technology and capital projects levy. The M&O levy is for \$2.05 million each year over three years beginning in 2016. The six-year technology and capital projects levy spans six years in the amount of \$200K each year.

Toutle Lake School District: Voters approved a bond to modernize and construct school facilities. This is a 20-year bond totaling no more than \$7.095 million. The district levied \$498,000 for this bond. Based on the 2015 payable assessed value this bond increased the school levy by \$1.37 above the M&O levy for the prior year.

Kalama School District: Voters approved a three-year replacement maintenance and operation levy. The levy was approved for approximately \$2.106 million dollars for 2016, increasing by 3.5% each of the following two years. Additionally, voters approved a capital levy for school improvements in the amount of \$500,000 beginning in 2016 for three years.

City of Castle Rock: Voters approved a city excess levy for library services for 2016 totaling \$62,058.

Cowlitz County-Lewis County Fire Protection District #20: Voters approved a permanent levy increase for emergency medical care and services for collection in 2016, set a 106% limit factor for each of the following five years and provided that the maximum allowable levy in 2021 be used to determine future levy increases. The levy this year increased by approximately 40 cents from the prior year.

It is our hope and intention that you will find the information presented here to be useful and informative. If there is anything that you would like to see explained more completely or included in future editions, please bring it to our attention and we will do our best to incorporate it. Our Internet address is <http://www.co.cowlitz.wa.us/assessor/> and our parcel search is located at <http://www.cowlitzinfo.net/applications/cowlitzassessorparcelsearch/Default.aspx>.

Feel free to call our office at 360-577-3010 if you have any questions or concerns. Our office hours are 8:30 a.m. to 4:30 p.m. Monday through Friday.


Terry McLaughlin, Cowlitz County Assessor

Assessor's Office & GIS Personnel

ADMINISTRATIVE STAFF

Administration

Terry McLaughlin, Assessor
Marty Roth, Chief Appraiser
Janeene Niemi, Administrative Assistant
Lori Peterson, Department Head Secretary
Lisa White, 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

Business Division

Rich Johnson, Industrial Appraiser
Susan Westervelt, Industrial Appraiser
Nathan Takko, Commercial Appraiser
Chace Pedersen, Personal Property Appraiser

Visit our websites at:

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

Table of Contents

Property Taxes in Washington State <i>An overview of property tax administration, limitations, and available exemptions and deferrals</i>	<u>Pages 5 & 6</u>	Levy Rate and Assessed Value Trends <i>A graphic display of the relationship between levy rates and assessed values over the last ten years</i>	<u>Page 17</u>
Revaluation Cycle <i>A map showing the six areas of the county, one of which is physically inspected and valued each year</i>	<u>Page 7</u>	Levy Rate Comparison <i>Listing of levy rates for the County and each City for the last ten years</i>	<u>Page 18</u>
Property Tax Distribution for 2016 Payable <i>Dollar amounts and percentage of total ad valorem taxes to be collected categorized by district type</i>	<u>Page 8</u>	County & City Certified Taxes, 10-yr History <i>Listing of the taxes collected for the County and each City for the last ten years</i>	<u>Page 19</u>
Special Assessments Distribution for 2016 Payable <i>Dollar amounts to be collected for Special Assessment districts, categorized by district</i>	<u>Page 9</u>	Percentage of Total Effective Levy (Incl Special Asmts) <i>Breakdown by district and percent of total effective levy (including special assessments) for each of the five Cities and Silver Lake.</i>	<u>Page 20 - 22</u>
Property Tax Distribution History <i>Listing of total taxes collected for the past ten years and the percentage of that total attributed to each district type</i>	<u>Page 10</u>	Senior & Disabled Citizens' Exemptions <i>The impact of Senior & Disabled Citizens' exemptions on the general assessed value and taxes collected</i>	<u>Page 23 & 24</u>
Assessed Values by Property Type <i>Comparison of the type of property assessed and its percentage of the total County Assessed Value</i>	<u>Page 11</u>	Current Use & Open Space Assessment <i>The impact of Current Use exemptions on the general assessed value and taxes collected</i>	<u>Page 25</u>
Certification of Values by Taxing Authority <i>Includes new construction, state assessed and annexation values as well as Timber Assessed Value</i>	<u>Page 12</u>	Public and Private Exempt Properties <i>The impact of publicly-owned and privately-owned property tax exemptions on the general assessed value and taxes collected</i>	<u>Page 26</u>
Segregated Levy Rates, 2016 Payable <i>Complete listing of levy rates by Taxing District</i>	<u>Page 13</u>	Tax Shift for Exempt Properties <i>The overall impact of exempt properties on the general assessed value and taxes collected, including Current Use, Senior and Disabled Citizens, and Public/Private exemptions</i>	<u>Page 27</u>
Consolidated Levy Rates, 2016 Payable <i>Complete listing of levy rates by Tax Code Area</i>	<u>Page 14</u>	Cowlitz County Taxes, 1915 to Present <i>A look back at taxes collected in Cowlitz County</i>	<u>Pages 28 & 29</u>
Four-Year Tax Comparison by District <i>Detailed listing of each taxing district's assessed value, levy rate and taxes collected for the years 2013 through 2016</i>	<u>Page 15</u>	The Story of One House <i>A detailed look at the value, levy rates, and taxes collected on an "average" house in Cowlitz County over the past ten years</i>	<u>Page 30</u>
Assessed Value, Taxes and New Construction <i>Comparison of total taxes and assessed value, and the impact new construction has had on the overall value</i>	<u>Page 16</u>		

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. 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. Districts NOT subject to this limitation include the State, port districts and EMS districts.

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.

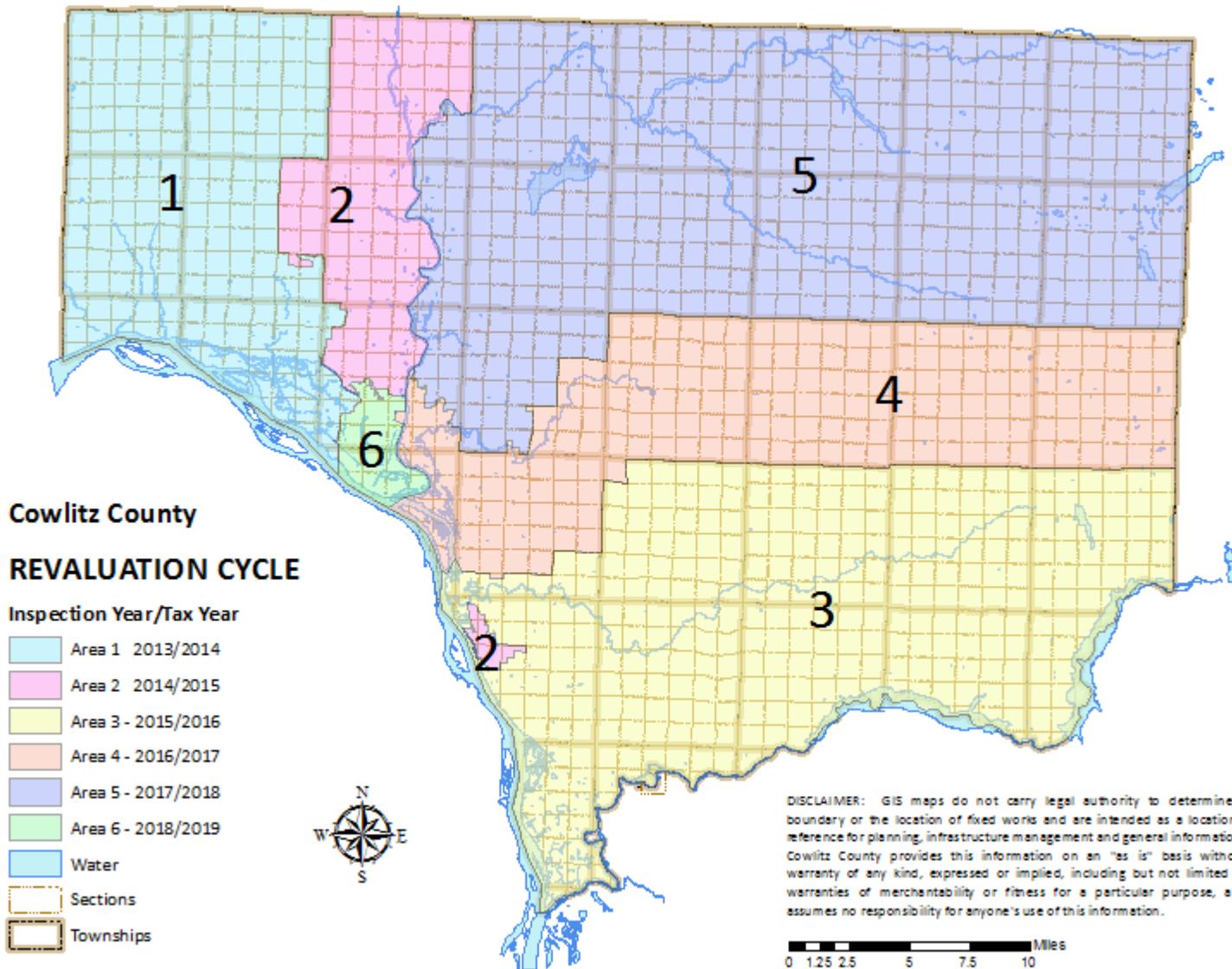
Homeowners with Limited Income: If you are a homeowner with a total household income of less than \$57,000 annually, you may qualify for the Limited Income Deferral. If you meet eligibility requirements, including residency and available equity, and have paid your first half taxes, the Department of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

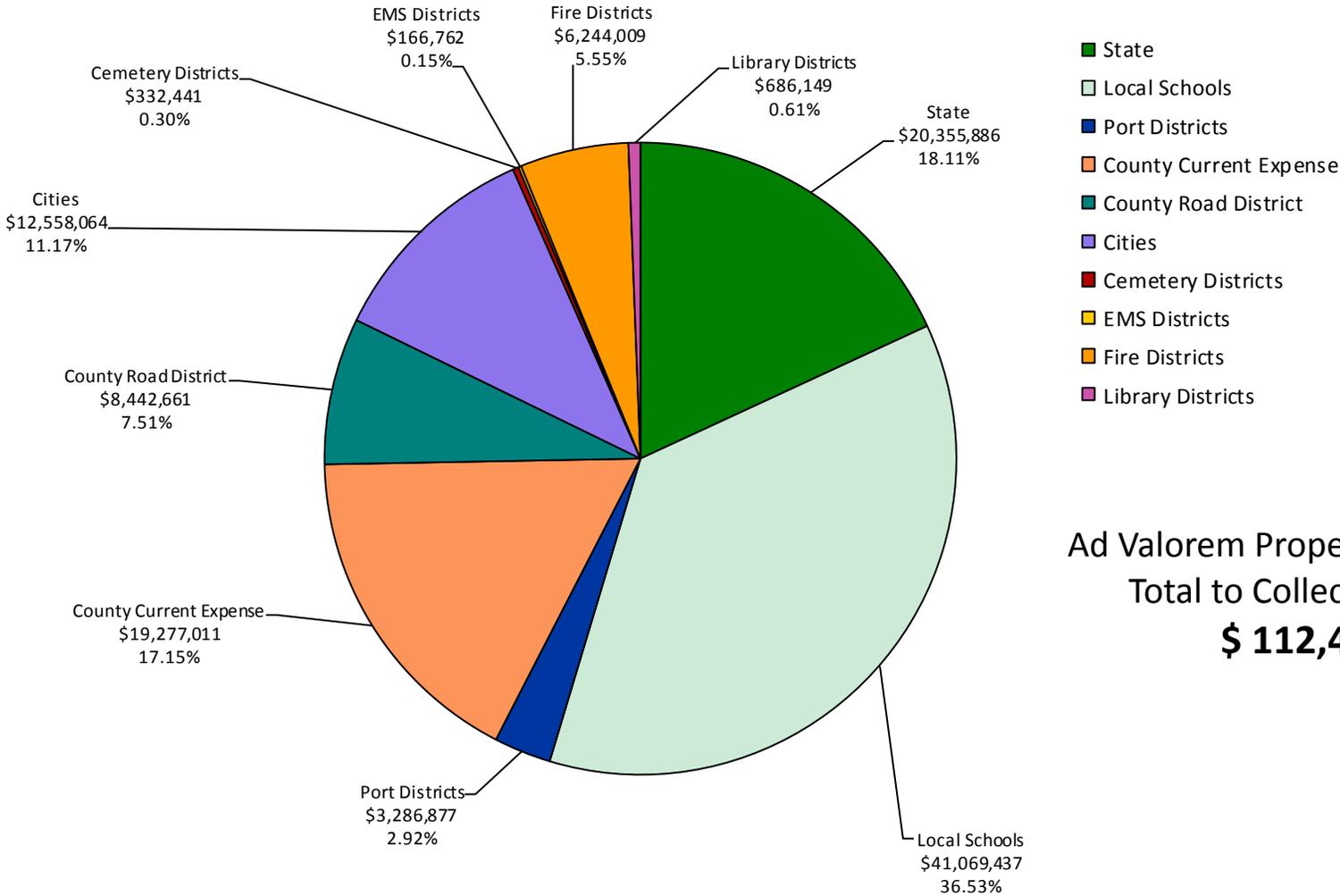
Other Exemptions: There are other types of property that may also be eligible for tax exemption, with application submitted to the Department of Revenue for consideration. In general, nonprofit ownership is required and, in addition, the organization must conduct an activity specifically identified as 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 - 2016 Payable

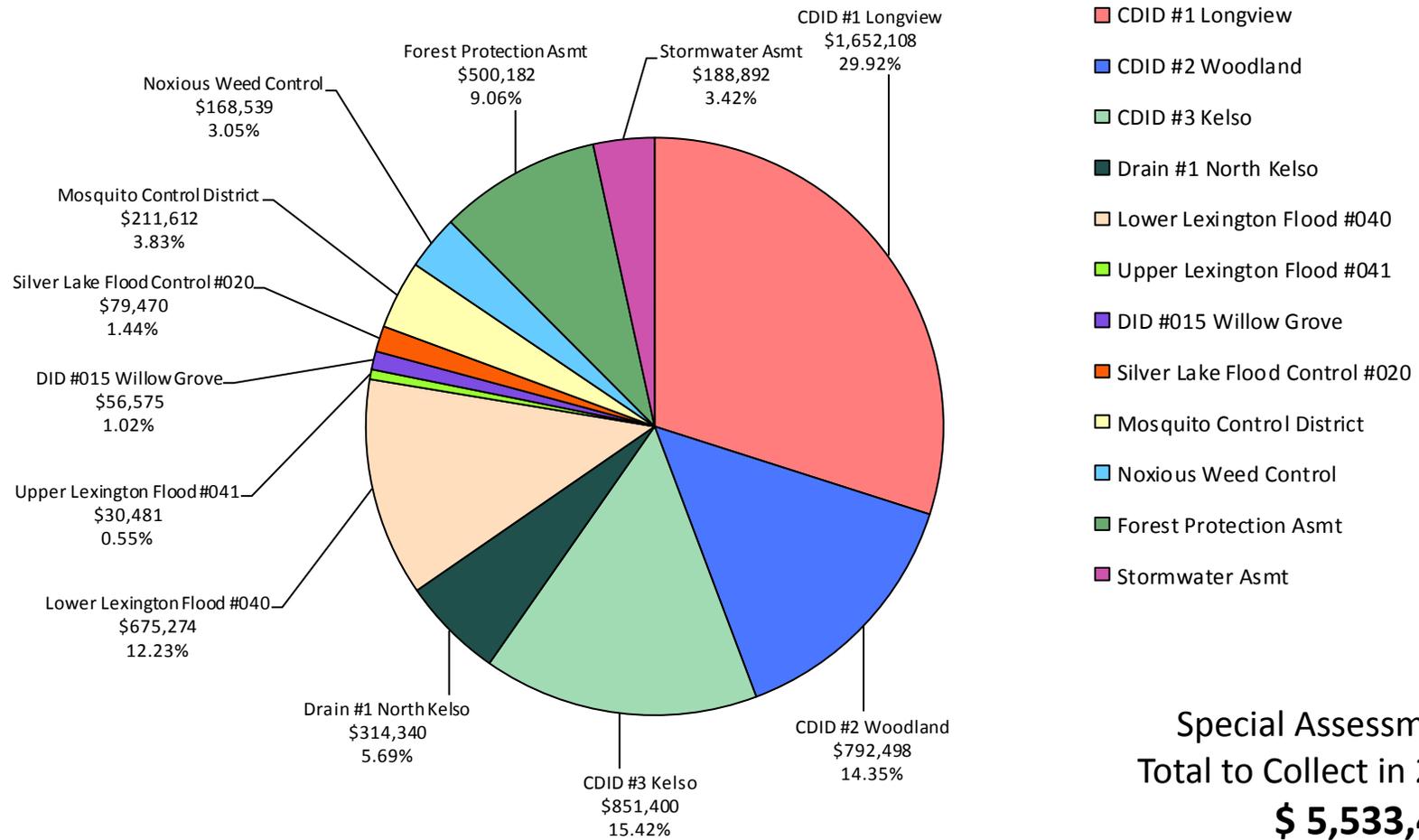
Percentage of Total Taxes Collected by District Type



Ad Valorem Property Taxes
 Total to Collect in 2016
\$ 112,419,297.

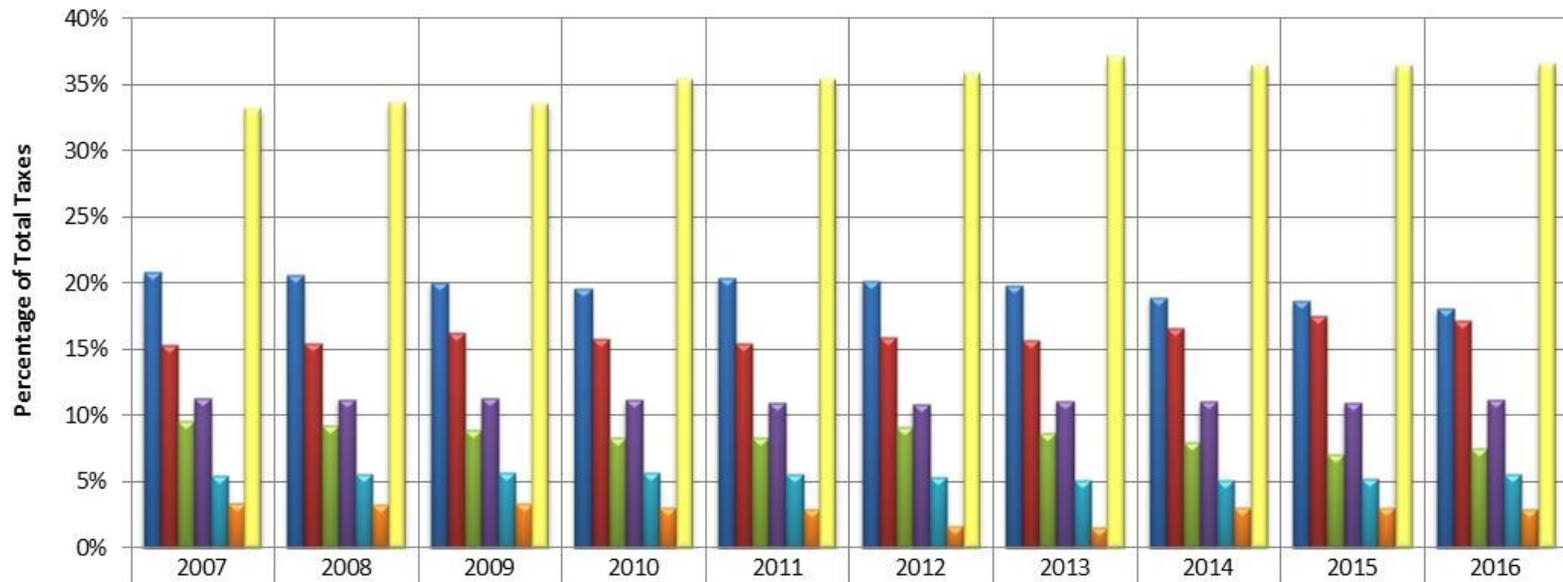
Special Assessments Distribution - 2016 Payable

Percentage of Total Assessments Collected by District



Property Tax Distribution

Percentage of Total Taxes Collected by District Type



State	20.79%	20.57%	20.04%	19.62%	20.42%	20.16%	19.80%	18.91%	18.59%	18.11%
County Current Exp	15.29%	15.47%	16.18%	15.75%	15.40%	15.84%	15.71%	16.54%	17.44%	17.15%
County Road Dept	9.54%	9.22%	8.88%	8.31%	8.30%	9.13%	8.61%	7.92%	7.10%	7.51%
Cities	11.25%	11.23%	11.34%	11.19%	10.97%	10.81%	11.11%	11.02%	11.00%	11.17%
Fire Districts	5.44%	5.59%	5.67%	5.62%	5.54%	5.31%	5.11%	5.09%	5.23%	5.55%
Port Districts	3.36%	3.29%	3.32%	3.07%	2.94%	1.64%	1.55%	3.00%	2.98%	2.92%
Local Schools	33.22%	33.63%	33.57%	35.40%	35.37%	35.92%	37.07%	36.49%	36.44%	36.53%

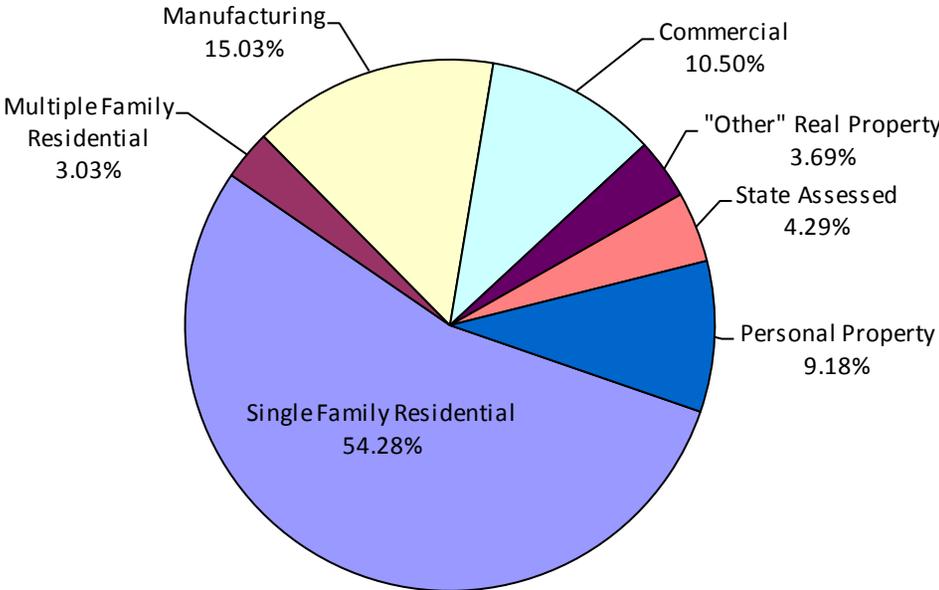
* Districts collecting less than 1% of the total taxes collected are not reflected.

Property Tax Distribution

Percentage of Total Assessed Value by Property Type

2016 Payable

- Single Family Residential
- Multiple Family Residential
- Manufacturing
- Commercial
- "Other" Real Property
- State Assessed
- Personal Property



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
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
2016	5,303,850,436 <i>54.28%</i>	296,333,440 <i>3.03%</i>	1,468,989,830 <i>15.03%</i>	1,026,275,730 <i>10.50%</i>	360,243,966 <i>3.69%</i>	418,899,315 <i>4.29%</i>	896,867,720 <i>9.18%</i>	9,771,460,436

Certification of Values - 2016 Payable

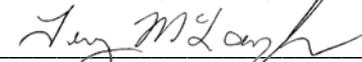
GENERAL TAXING DISTRICTS	TOTAL CERTIFIED ASSESSED VALUE for General Levies	New Construction Assessed Value (Included in Total AV)	State Assessed Value (Included in Total AV)	Annexation Assessed Value (Included in Total AV)	Senior AV Exempt from Special Levies (Included in Total AV)	Full Timber Assessed Value (NOT incl in Total AV)
County Current Expense	9,771,460,436	217,995,880	418,899,315	0	93,332,826	418,530,730
County Roads	5,473,035,351	190,877,920	230,530,050	0	45,913,546	418,222,983
City of Castle Rock	126,453,041	970,580	3,473,244	0	2,072,617	5,999
City of Kalama	212,817,523	3,992,500	6,935,212	237,500	1,905,011	241,926
City of Kelso	703,551,750	10,582,650	23,778,724	0	5,884,926	23,597
City of Longview	2,634,873,739	7,227,220	144,560,111	13,203,080	34,180,858	8,742
City of Woodland (Cowlitz ptn)	620,729,032	4,345,010	9,621,974	0	3,375,868	27,483
Port of Kalama	1,102,612,437	138,006,060	33,917,623	0	4,460,534	86,759,355
Port of Longview	7,390,247,553	69,648,280	258,000,945	0	79,019,853	301,423,991
Port of Woodland	1,278,600,446	10,341,540	126,980,747	0	9,852,439	30,347,384
Fire #1 - Woodland	463,472,451	2,924,470	76,327,314	0	5,579,957	3,019,813
Fire #2 - Kelso/Longview	2,369,906,048	19,412,630	61,188,073	0	30,573,175	10,366,567
Fire #3 - Toutle	247,156,715	1,512,310	2,006,387	0	3,616,548	1,327,047
Fire #5 - Kalama	1,064,103,240	136,718,940	34,398,626	0	4,405,664	4,889,483
Fire #6 - Castle Rock	655,157,694	3,905,630	44,488,405	0	9,377,594	8,611,616
Fire #7 - Cougar (Cowlitz ptn)	169,332,697	1,962,100	39,038,463	0	947,184	4,383,401
Fire #20 - Cowlitz/Lewis (Cowlitz ptn)	18,687,837	61,150	258,079	0	1,049,368	82,048
EMS #1 - North Country	186,616,174	2,356,190	40,758,490	0	947,184	46,823,110
EMS #3 - Toutle	265,468,415	2,748,730	2,006,387	0	3,616,548	14,924,512
EMS #20 - Cowlitz/Lewis (Cowlitz ptn)	19,499,697	61,150	258,079	0	1,049,368	232,887
Cemetery #1 - Castle Rock	623,269,262	4,363,800	40,308,235	0	9,214,402	42,311,796
Cemetery #2 - Woodland	1,288,278,063	10,462,700	126,959,724	0	9,903,009	60,371,014
Cemetery #3 - Silverlake	275,497,108	2,729,930	3,236,800	0	3,558,998	81,358,076
Cemetery #4 - Ostrander	172,731,538	559,600	16,123,284	0	2,058,194	45,555,447
Cemetery #5 - Kalama	918,519,540	134,907,320	29,901,948	0	3,993,622	11,741,786
Cemetery #6 - Rose Valley	574,234,386	5,532,740	24,871,383	0	5,196,563	70,490,353
Cemetery #7 - Stella	57,955,961	622,390	1,041,635	0	890,836	9,033,418
Partial County Rural Library	1,016,005,214	5,992,620	8,846,695	0	14,028,849	31,931,858
Yale Valley Library	185,664,098	2,348,890	39,217,464	0	947,184	43,602,128
Ft Vancouver Library (Cowlitz ptn)	620,729,032	4,345,010	9,621,974	0	3,375,868	27,483

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	4,598,164,276	45,104,459	22,552,229	114,333,435
Toutle School District #130	279,082,740	84,164,667	77,086,660	10,378,692
Castle Rock Sch Dist #401 (Cowlitz ptn)	629,365,947	56,122,925	28,061,463	31,690,680
Kalama School District #402	1,090,266,124	77,227,035	62,638,190	12,001,850
Woodland Sch Dist #404 (Cowlitz ptn)	1,278,375,054	60,371,014	65,353,623	25,093,672
Kelso School District #458	1,802,396,949	95,508,055	61,573,309	68,466,875

I hereby attest that these amounts are the CERTIFIED ASSESSED VALUES used to calculate the 2015 levy for taxes to be collected in the year 2016.

Signed this 12th day of January, 2016



Terry McLaughlin, Cowlitz County Assessor

Segregated Levy Rates - 2016 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 \$11.724817

*Consolidated Rate includes: State, County Current Expense, County Roads,
School District #130, Port of Longview, Fire District #3, Cemetery #3, and EMS #3*

TAXING DISTRICT	2016 Payable	2015 Payable	Variance
County Current Expense	1.972787	2.140439	-0.167652
<i>C.E. Includes: Veteran's Relief & Human Svcs Mental Health</i>	<i>0.011250</i>	<i>0.011250</i>	<i>0.000000</i>
State Levy	2.083654	2.282403	-0.198749
County Road District (R)	1.542592	1.607156	-0.064564
City of Castle Rock (CR)	3.404991	3.347703	0.057288
City of Kalama (KM)	1.959523	1.986103	-0.026580
City of Kelso (KE)	2.061163	2.046742	0.014421
City of Longview (LV)	3.395578	3.426732	-0.031154
City of Woodland (WD)	2.117593	2.150946	-0.033353
Longview School Dist (#122)	4.286176	4.870457	-0.584281
Toutle School Dist (#130)	4.487460	3.186340	1.301120
Castle Rock School Dist (#401)	2.997987	2.834170	0.163817
Kalama School Dist (#402)	2.254913	2.312082	-0.057169
Woodland School Dist (#404)	4.554662	4.646972	-0.092310
Kelso School Dist (#458)	5.515250	5.618595	-0.103345
Fire Dist #1 - Woodland (#1)	0.893142	0.921015	-0.027873
Fire Dist #2 - Lv / Kelso	1.498211	1.499999	-0.001788
Fire Dist #3 - Toutle (#3)	0.955689	0.957049	-0.001360
Fire Dist #5 - Kalama (#5)	1.475192	1.471318	0.003874
Fire Dist #6 - Castle Rock (#6)	0.418902	0.425238	-0.006336
Fire Dist #7 - Cougar (#7)	1.084336	1.055594	0.028742
Fire Dist #20 - Ryderwood (#20)	0.825211	0.809548	0.015663

TAXING DISTRICT	2016 PAYABLE	2015 Payable	Variance
Port of Kalama (Km)	0.000000	0.000000	0.000000
Port of Longview (Lv)	0.417696	0.449998	-0.032302
Port of Woodland (Wd)	0.156421	0.164798	-0.008377
Cemetery #1 - Castle Rock (C1)	0.069922	0.070805	-0.000883
Cemetery #2 - Woodland (C2)	0.087190	0.089024	-0.001834
Cemetery #3 - Toutle (C3)	0.024786	0.024814	-0.000028
Cemetery #4 - Ostrander (C4)	0.107988	0.112033	-0.004045
Cemetery #5 - Kalama (C5)	0.107643	0.107909	-0.000266
Cemetery #6 - Rose Valley (C6)	0.081856	0.085013	-0.003157
Cemetery #7 - Stella (C7)	0.089335	0.092222	-0.002887
Fort Vancouver Reg Library (VL)	0.447985	0.469039	-0.021054
Rural Partial-County Library (RL)	0.316443	0.349405	-0.032962
Yale Valley Library (YL)	0.466241	0.445673	0.020568
E.M.S. #1 (E1)	0.499929	1.545639	-1.045710
E.M.S. #3 (E3)	0.240153	0.241261	-0.001108
E.M.S. #20 (E20)	0.498168	0.095090	0.403078

DIKING AND OTHER ASSESSMENT DISTRICTS

Not included in Consolidated Levy Rates

	<i>Levy Rate per \$1,000 of value unless otherwise indicated</i>		
CDID #1 (Longview)	0.412470	0.459592	-0.047122
CDID #2 (Woodland)	1.502906	1.438390	0.064516
CDID #3 (Kelso)	2.219367	1.990798	0.228569
Drain 010 (North Kelso)	3.796573	3.723407	0.073166
Lexington Flood 040 (Lower)	3.398329	3.399026	-0.000697
Lexington Flood 041 (Upper)	0.565350	0.567638	-0.002288
Dike 015 (Willow Grove)	4.941505	4.814829	0.126676
Silver Lake Flood 020	0.995907	1.002441	-0.006534
Mosquito Control	0.025416	0.035804	-0.010388
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 /parcel	\$36 /parcel	0.000000

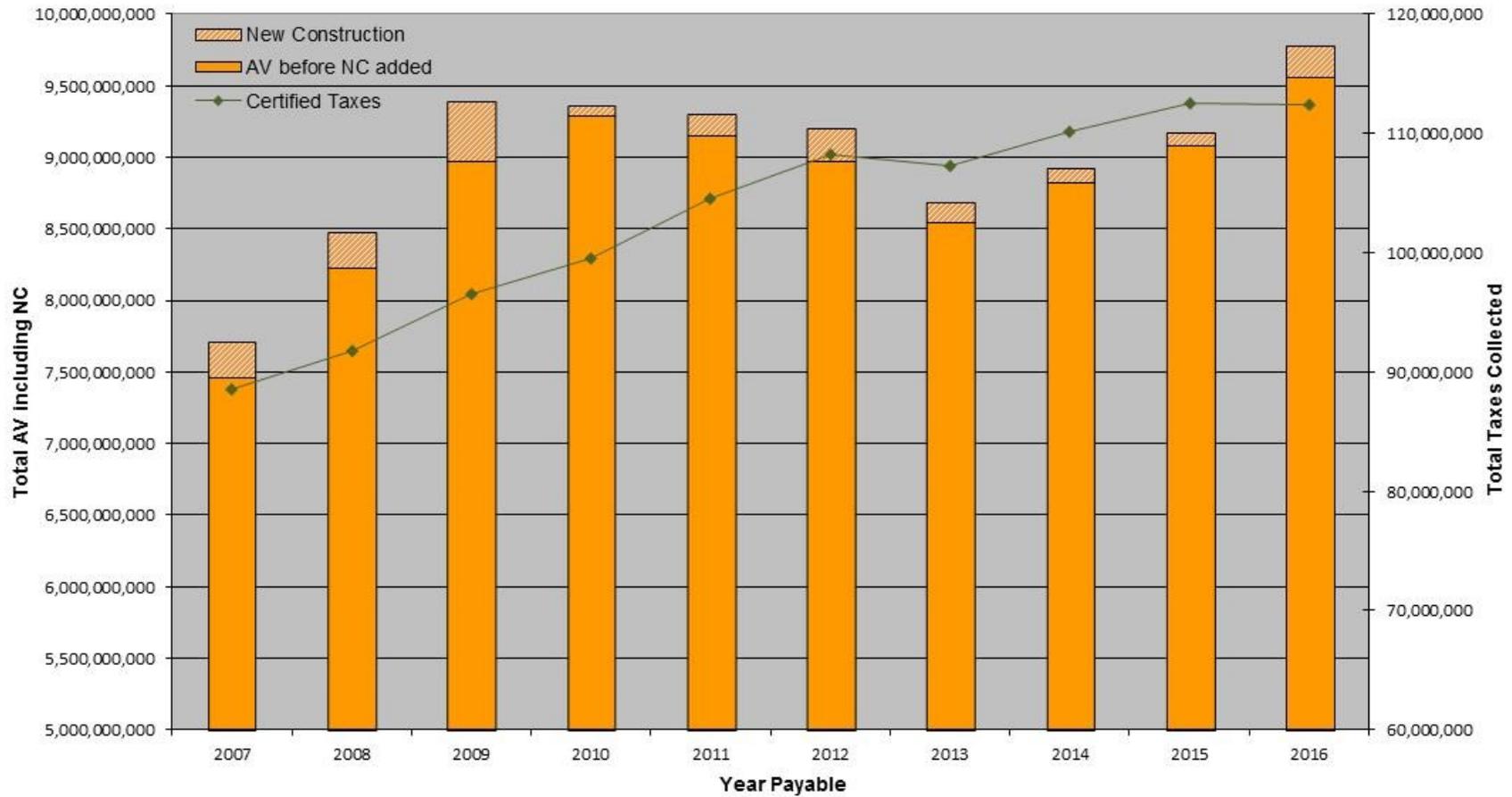
Consolidated Levy Rates - 2016 Payable

TAX CODE	TAXING DISTRICTS	2016 PAYABLE	2015 PAYABLE	Variance	TAX CODE	TAXING DISTRICTS	2016 PAYABLE	2015 PAYABLE	Variance
400	LV-122-Lv	12.155891	13.170029	-1.014138	770	R-402-Wd-C5	8.118010	8.614787	-0.496777
410	R-122-Lv	10.302905	11.350453	-1.047548	780	R-402-Km-C6	7.935802	8.427093	-0.491291
415	R-122-Lv-RL	10.619348	11.699858	-1.080510	790	R-402-Lv-C6	8.353498	8.877091	-0.523593
420	R-122-Lv-#2-RL	12.117559	13.199857	-1.082298	795	R-402-Lv-#5-C6	9.828690	10.348409	-0.519719
421	R-122-Lv-#2-RL	10.033905	10.917454	-0.883549	800	KE-458-Lv-#2	13.548761	14.038176	-0.489415
425	R-122-Lv-#2	11.801116	12.850452	-1.049336	802	KE-458-Lv-#2-C6	13.630617	14.123189	-0.492572
430	R-122-Lv-#6-RL	11.038250	12.125096	-1.086846	805	LV-458-Lv	13.384965	13.918167	-0.533202
440	R-122-Lv-C7-RL	10.708683	11.792080	-1.083397	810	R-458-Lv	11.531979	12.098591	-0.566612
450	R-122-Lv-#2-C7-RL	12.206894	13.292079	-1.085185	815	R-458-Lv-RL	11.848422	12.447996	-0.599574
510	R-130-Lv-C3	10.528975	9.691150	0.837825	820	R-458-Lv-C4	11.639967	12.210624	-0.570657
515	R-130-Lv-C3-E3	10.769128	9.932411	0.836717	825	R-458-Km-C6	11.196139	11.733606	-0.537467
520	R-130-Lv-#3-C3-E3	11.724817	10.889460	0.835357	830	R-458-Lv-#2	13.030190	13.598590	-0.568400
521	R-130-Lv-#3-C3-E3	9.641163	8.607057	1.034106	835	R-458-Lv-#2-RL	13.346633	13.947995	-0.601362
530	R-130-Lv-#6-C3	10.947877	10.116388	0.831489	840	R-458-Lv-#2-C4	13.138178	13.710623	-0.572445
540	R-130-Lv-C1	10.574111	9.737141	0.836970	845	R-458-Lv-#5-C6	13.089027	13.654922	-0.565895
545	R-130-Lv-C1-E3	10.814264	9.978402	0.835862	850	R-458-Lv-C6	11.613835	12.183604	-0.569769
550	R-130-Lv-#3-C1-E3	11.769953	10.935451	0.834502	855	R-458-Km-#5-C6	12.671331	13.204924	-0.533593
600	CR-401-Lv-#6-C1	11.365939	11.550756	-0.184817	860	R-458-Lv-#2-C6	13.112046	13.683603	-0.571557
620	R-401-Lv-C1	9.084638	9.384971	-0.300333	861	R-458-Lv-#2-C6	11.028392	11.401200	-0.372808
625	R-401-Lv-C1-E3	9.324791	9.626232	-0.301441	865	R-458-Km-#2-C6	12.694350	13.233605	-0.539255
630	R-401-Lv-#2-C1	10.582849	10.884970	-0.302121	880	R-458-Lv-#6	11.950881	12.523829	-0.572948
640	R-401-Lv-#3-C1-E3	10.280480	10.583281	-0.302801	885	R-458-Lv-#6-RL	12.267324	12.873234	-0.605910
650	R-401-Lv-#6-C1	9.503540	9.810209	-0.306669	890	R-458-Lv-#6-C4	12.058869	12.635862	-0.576993
651	R-401-Lv-#6-C1	7.419886	7.527806	-0.107920	900	WD-404-Wd-C2-VL	11.420292	11.943621	-0.523329
660	R-401-Lv-#6	9.433618	9.739404	-0.305786	910	R-404-Wd-C2	10.397306	10.930792	-0.533486
670	R-401-Lv	9.014716	9.314166	-0.299450	912	R-404-Wd-C2-YL	10.863547	11.376465	-0.512918
675	R-401-Lv-E20	9.512884	9.409256	0.103628	915	R-404-Wd-C2-E1-YL	11.363476	12.922104	-1.558628
680	R-401-Lv-#20-E20	10.338095	10.218804	0.119291	917	R-404-Wd-C2-E1	10.897235	12.476431	-1.579196
710	R-402-Km	7.853946	8.342080	-0.488134	920	R-404-Wd-#1-C2	11.290448	11.851807	-0.561359
715	R-402-Km-#5-C6	9.410994	9.898411	-0.487417	921	R-404-Wd-#1-C2	9.206794	9.569404	-0.362610
720	R-402-Lv	8.271642	8.792078	-0.520436	930	R-404-Km-C2-E1-YL	11.207055	12.757306	-1.550251
725	R-402-Lv-E1	8.771571	10.337717	-1.566146	935	R-404-Km-C2-YL	10.707126	11.211667	-0.504541
730	R-402-Lv-C4	8.379630	8.904111	-0.524481	937	R-404-Km-C2	10.240885	10.765994	-0.525109
735	R-402-Km-E1	8.353875	9.887719	-1.533844	940	R-404-Wd-#7-C2-E1-YL	12.447812	13.977698	-1.529886
750	KM-402-Km-#5-C5	9.853712	10.300254	-0.446542	941	R-404-Wd-#7-C2-E1-YL	10.364158	11.695295	-1.331137
752	KM-402-Km-#5-C6	9.827925	0.000000	9.827925	950	R-404-Wd-#5-C2	11.872498	12.402110	-0.529612
760	R-402-Km-C5	7.961589	8.449989	-0.488400	960	R-404-Km-#7-C2-E1-YL	12.291391	13.812900	-1.521509
765	R-402-Km-#5-C5	9.436781	9.921307	-0.484526	965	R-404-Km-#1-C2	11.134027	11.687009	-0.552982

Four-Year Comparison by District

Taxing District	2013 PAYABLE			2014 PAYABLE			2015 PAYABLE			2016 PAYABLE		
	Assd Value	Levy rate	Taxes									
State	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	9,769,321,366	2.083654	\$20,355,886
County Current Expense	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	9,771,460,436	1.972787	\$19,277,011
County Road Dept	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	5,473,035,351	1.542592	\$8,442,661
Castle Rock	118,877,750	2.936149	\$349,043	119,837,212	2.971717	\$356,122	126,606,824	2.873796	\$363,842	126,453,041	2.906079	\$367,483
Castle Rock - Voted Levies	116,428,949	0.481658	\$56,076	117,641,126	0.505180	\$59,430	124,111,070	0.473907	\$58,817	124,380,424	0.498912	\$62,055
Kalama	181,297,769	2.096276	\$380,050	185,013,031	2.099999	\$388,527	202,498,686	1.986103	\$402,183	212,817,523	1.959523	\$417,021
Kelso	680,263,551	2.011558	\$1,368,390	678,036,777	2.055749	\$1,393,874	690,210,344	2.046742	\$1,412,682	703,551,750	2.061163	\$1,450,135
Longview	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	2,634,873,739	3.395578	\$8,946,920
Woodland	553,610,662	2.241339	\$1,227,300	564,981,077	2.233267	\$1,261,754	599,965,974	2.150946	\$1,290,494	620,729,032	2.117593	\$1,314,451
Fire #1 - Woodland	353,010,843	0.991047	\$349,850	383,652,748	0.969626	\$372,000	417,329,920	0.921015	\$384,367	463,472,451	0.893142	\$413,947
Fire #2 - Lv/Kelso	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	2,369,906,048	1.498211	\$3,550,619
Fire #3 - Toutle	236,557,598	0.940533	\$222,490	236,774,607	0.959231	\$227,122	241,618,292	0.957049	\$231,241	247,156,715	0.955689	\$236,205
Fire #20 - Ryderwood (fka Fire #4)	20,753,860	0.800429	\$16,612	20,310,553	0.780048	\$15,843	19,515,990	0.809548	\$15,799	18,687,837	0.825211	\$15,421
Fire #5 - Kalama	825,794,354	1.499999	\$1,238,691	854,470,169	1.500000	\$1,281,705	916,625,121	1.471318	\$1,348,647	1,064,103,240	1.475192	\$1,569,757
Fire #6 - Castle Rock	587,043,091	0.449534	\$263,896	603,509,612	0.437268	\$263,895	631,998,438	0.425238	\$268,750	655,157,694	0.418902	\$274,447
Fire #7 - Cougar	145,459,050	1.033744	\$150,367	148,410,666	0.836680	\$124,172	173,512,065	1.055594	\$183,158	169,332,697	1.084336	\$183,613
Port of Kalama	861,837,173	0.000000	\$0	890,648,712	0.000000	\$0	953,173,040	0.000000	\$0	1,102,612,437	0.000000	\$0
Port of Longview	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	7,390,247,553	0.417696	\$3,086,877
Port of Woodland	1,067,858,077	0.187290	\$199,999	1,118,673,552	0.178783	\$200,000	1,213,606,530	0.164798	\$200,000	1,278,600,446	0.156421	\$200,000
Cemetery #1 - Castle Rock	562,729,309	0.073000	\$41,079	577,964,030	0.072443	\$41,869	602,198,419	0.070805	\$42,639	623,269,262	0.069922	\$43,580
Cemetery #2 - Woodland	1,076,749,897	0.094311	\$101,549	1,127,654,784	0.090057	\$101,553	1,223,112,677	0.089024	\$108,886	1,288,278,063	0.087190	\$112,325
Cemetery #3 - Toutle	262,898,051	0.024144	\$6,347	263,918,980	0.024786	\$6,541	269,150,891	0.024814	\$6,679	275,497,108	0.024786	\$6,828
Cemetery #4 - Ostrander	165,715,917	0.106232	\$17,604	172,947,745	0.105439	\$18,235	161,229,712	0.112033	\$18,063	172,731,538	0.107988	\$18,653
Cemetery #5 - Kalama	676,282,006	0.108292	\$73,236	711,075,033	0.110778	\$78,771	772,891,507	0.107909	\$83,402	918,519,540	0.107643	\$98,872
Cemetery #6 - Rose Valley	522,717,913	0.089924	\$47,005	537,767,888	0.087407	\$47,005	552,913,655	0.085013	\$47,005	574,234,386	0.081856	\$47,005
Cemetery #7 - Stella	56,656,328	0.084919	\$4,811	53,548,819	0.092438	\$4,950	54,969,500	0.092222	\$5,069	57,955,961	0.089335	\$5,178
Ft Vancouver Reg Library	547,574,230	0.500000	\$273,787	564,981,077	0.499703	\$282,323	599,965,974	0.469039	\$281,407	620,729,032	0.447985	\$278,077
Rural Partial-County Library	915,969,167	0.353207	\$323,527	938,598,307	0.358293	\$336,293	984,448,714	0.349405	\$343,971	1,016,005,214	0.316443	\$321,508
Yale Valley Library	162,601,757	0.500000	\$81,301	164,982,835	0.500000	\$82,491	189,984,127	0.445673	\$84,671	185,664,098	0.466241	\$86,564
EMS #1	162,162,522	0.499999	\$81,081	164,924,858	0.499327	\$82,351	190,857,316	0.499994	\$95,428	186,616,174	0.499929	\$93,295
EMS #1 Voted Levy	0	0.000000	\$0	0	0.000000	\$0	189,688,636	1.045645	\$198,347	0	0.000000	\$0
EMS #3	252,082,048	0.236093	\$59,515	253,403,727	0.241025	\$61,077	259,605,092	0.241261	\$62,391	265,468,415	0.240153	\$63,753
EMS #20 (fka EMS #4)	20,753,860	0.092135	\$1,912	20,310,553	0.091508	\$1,859	20,319,190	0.095090	\$1,932	19,499,697	0.498168	\$9,714
Longview Sch Dist #122 M & O	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	4,598,164,276	3.094501	\$14,229,024
Longview Sch Dist #122 Bonds	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	4,598,164,276	1.191675	\$5,479,518
Toutle Sch Dist #130 M & O	265,576,517	3.078825	\$817,664	266,109,816	3.074040	\$818,032	271,275,332	3.186340	\$864,375	279,082,740	3.116494	\$869,760
Toutle Sch Dist #130 Bonds	265,576,517	0.636326	\$168,993	266,109,816	0.633767	\$168,652	271,275,332	0.000000	\$0	279,082,740	1.370966	\$382,613
Castle Rock Sch Dist #401 M & O	566,958,602	3.003134	\$1,702,653	582,402,211	2.931364	\$1,707,233	605,969,497	2.834170	\$1,717,420	629,365,947	2.741714	\$1,725,542
Castle Rock Sch Dist #401 Bonds	566,958,602	0.000000	\$0	582,402,211	0.000000	\$0	605,969,497	0.000000	\$0	629,365,947	0.256273	\$161,290
Kalama Sch Dist #402 M & O	847,844,486	2.025241	\$1,717,089	877,361,943	2.060581	\$1,807,875	939,267,727	2.030077	\$1,906,786	1,090,266,124	1.826645	\$1,991,529
Kalama Sch Dist #402 Bonds	847,844,486	0.311508	\$264,110	877,361,943	0.301204	\$264,265	939,267,727	0.282005	\$264,878	1,090,266,124	0.428268	\$466,926
Woodland Sch Dist #404 M & O	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	1,278,375,054	2.623011	\$3,353,192
Woodland Sch Dist #404 Bonds	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	1,278,375,054	1.931651	\$2,469,374
Kelso Sch Dist #458 M & O	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	1,802,396,949	4.066284	\$7,329,058
Kelso Sch Dist #458 Bonds	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	1,802,396,949	1.448966	\$2,611,612

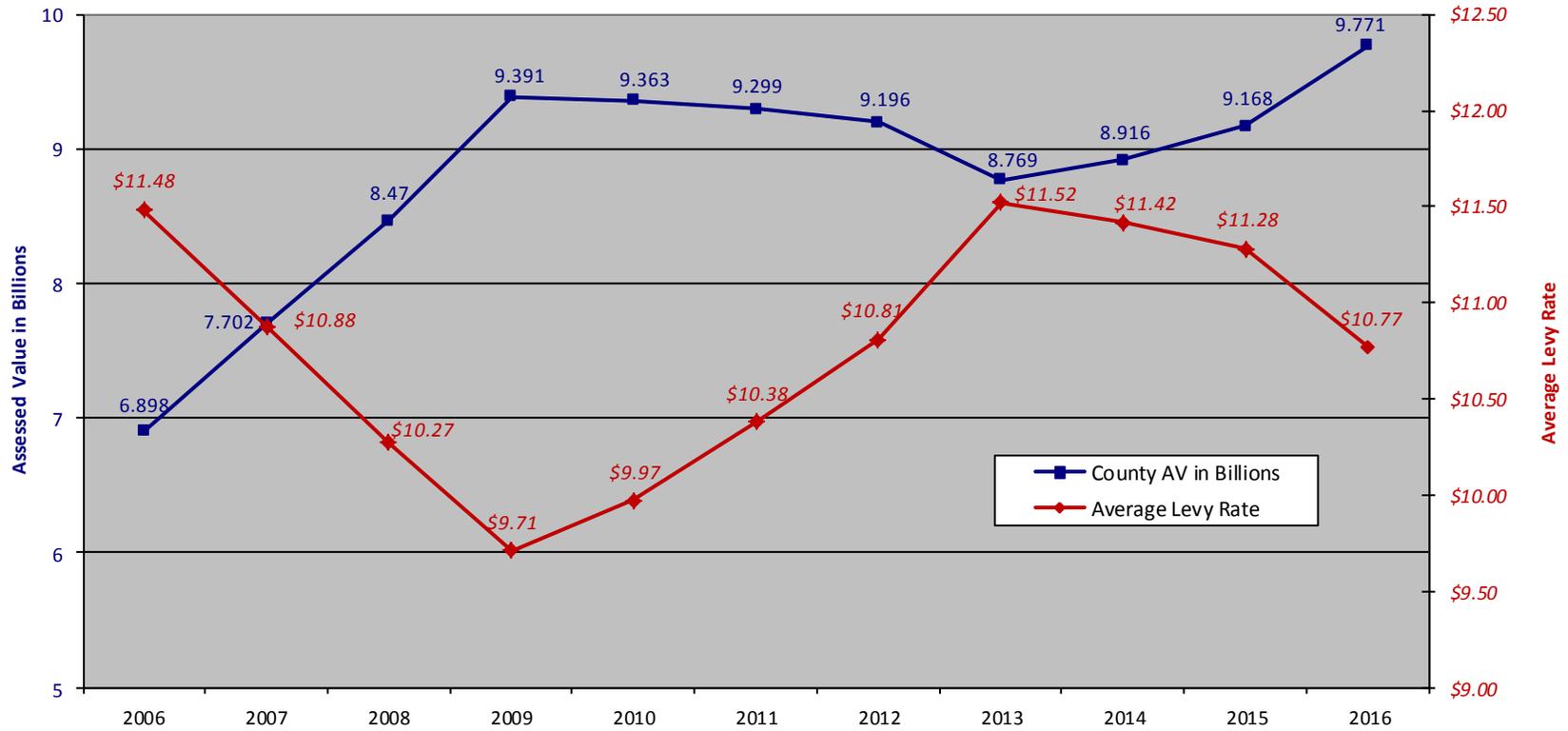
Assessed Value, Taxes and New Construction



	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
AV before NC added	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	9,553,464,556
New Construction	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	217,995,880
Total County AV	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	9,771,460,436
Certified Taxes	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	112,419,297

Levy Rate Trends and Assessed Value

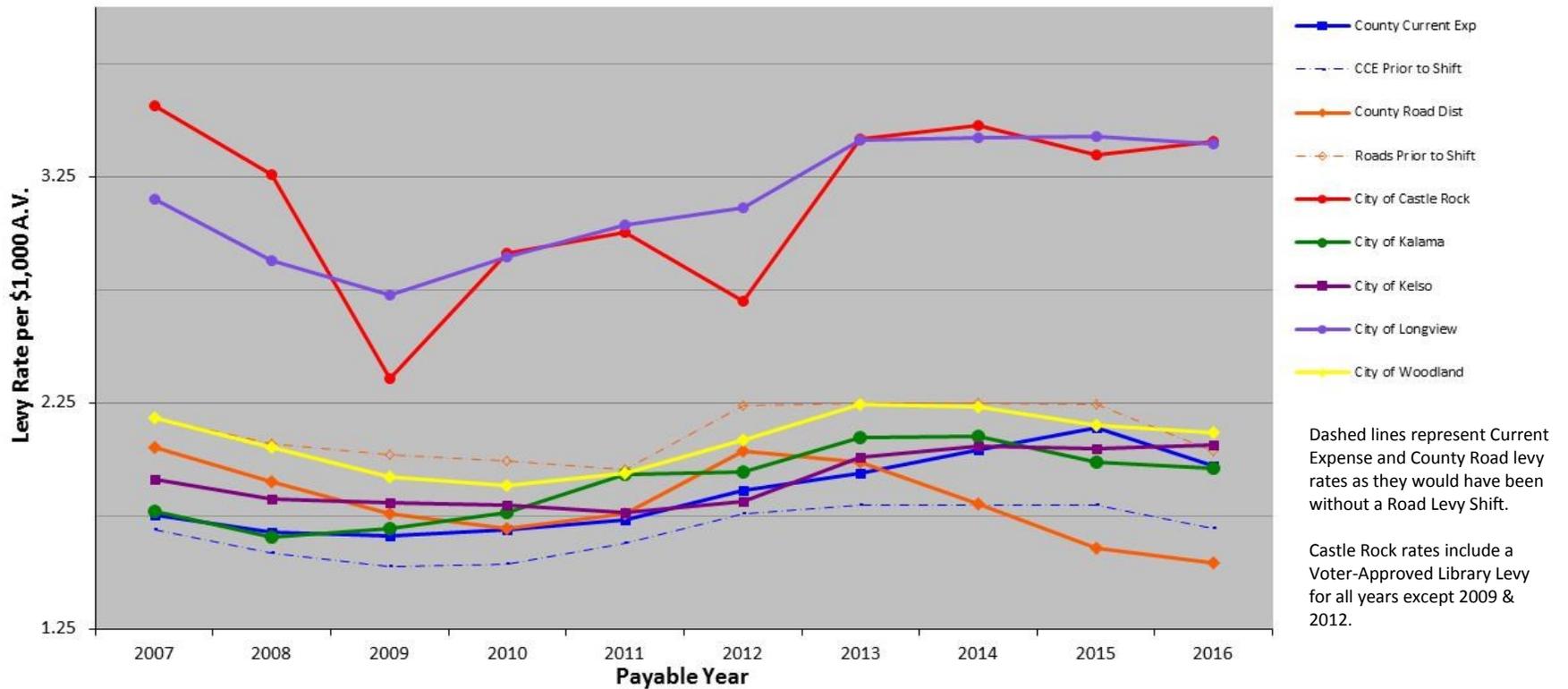
Levy Rate Trend, County Average



Payable Year	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Average Levy Rate	\$11.48	\$10.88	\$10.27	\$9.71	\$9.97	\$10.38	\$10.81	\$11.52	\$11.42	\$11.28	\$10.77
County AV in Billions	6.898	7.702	8.47	9.391	9.363	9.299	9.196	8.769	8.916	9.168	9.771

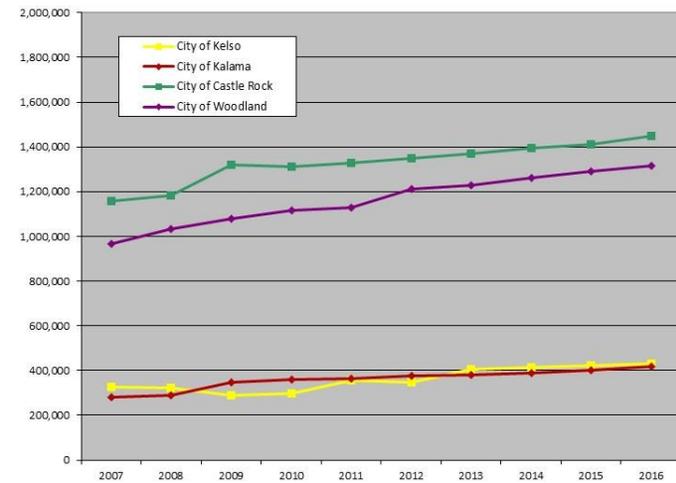
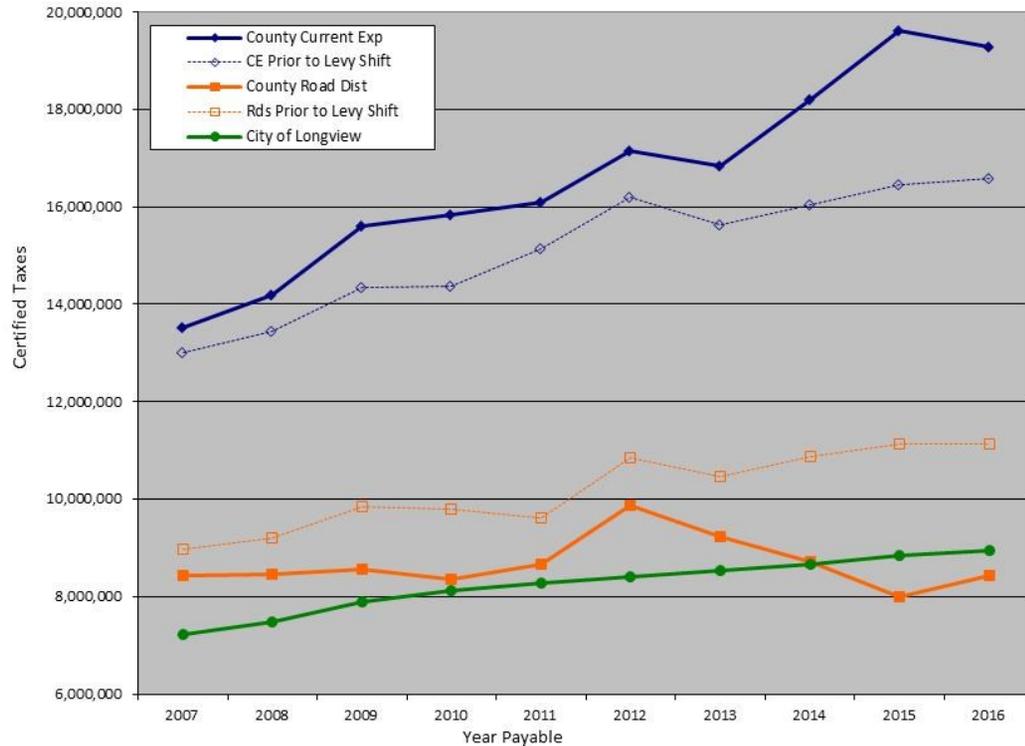
10-Year Levy Rate Comparison

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
County Current Exp	1.756427	1.675623	1.662884	1.690435	1.730445	1.864780	1.940896	2.042328	2.140439	1.972787
<i>C.E. Prior to Levy Shift</i>	1.688648	1.586427	1.528047	1.534367	1.627377	1.760557	1.799934	1.799980	1.795692	1.696472
County Road Dist	2.054442	1.901268	1.759620	1.696330	1.759171	2.038526	1.986832	1.803163	1.607156	1.542592
<i>Roads Prior to Levy Shift</i>	2.181515	2.071108	2.019580	1.993354	1.953655	2.236213	2.250000	2.250000	2.243430	2.035919
City of Castle Rock	3.563131	3.257303	2.355276	2.908220	3.003948	2.698378	3.417807	3.476897	3.347703	3.404991
City of Kalama	1.770209	1.654047	1.692989	1.762557	1.932660	1.945707	2.096276	2.099999	1.986103	1.959523
City of Kelso	1.909497	1.821901	1.810218	1.798472	1.764340	1.813072	2.011558	2.055749	2.046742	2.061163
City of Longview	3.147328	2.878181	2.723984	2.895612	3.036286	3.114063	3.410017	3.423604	3.426732	3.395578
City of Woodland	2.185594	2.054821	1.920870	1.882207	1.937361	2.086001	2.241339	2.233267	2.150946	2.117593



County & City Certified Taxes, 10-Year History

For the years 2007 through 2016 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:



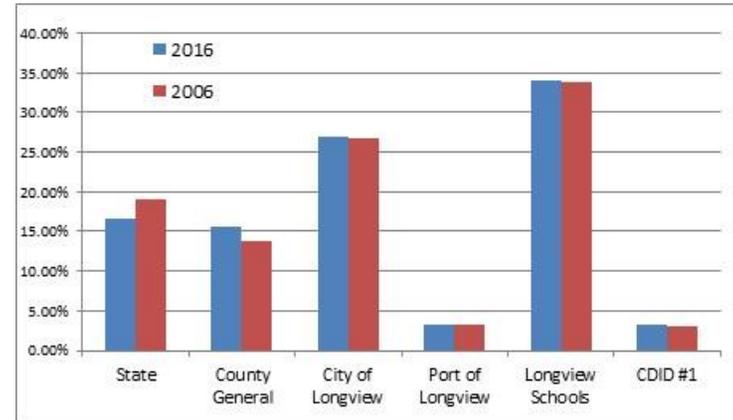
* City of Castle Rock includes a voter-approved Library Levy except 2009 and 2012.

COUNTY & CITIES	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
County Current Exp	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	19,277,010.44
C.E. Prior to Levy Shift	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	16,577,010.44
County Road Dist	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	8,442,660.88
Roads Prior to Levy Shift	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	11,142,660.88
City of Castle Rock	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	429,537.80
City of Kalama	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	417,020.84
City of Kelso	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	1,450,134.81
City of Longview	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	8,946,919.78
City of Woodland	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	1,314,451.47

Percentage of Total Effective Levy by District (Including Special Assessment Districts)

City of Longview (TCA 400) inside CDID #1

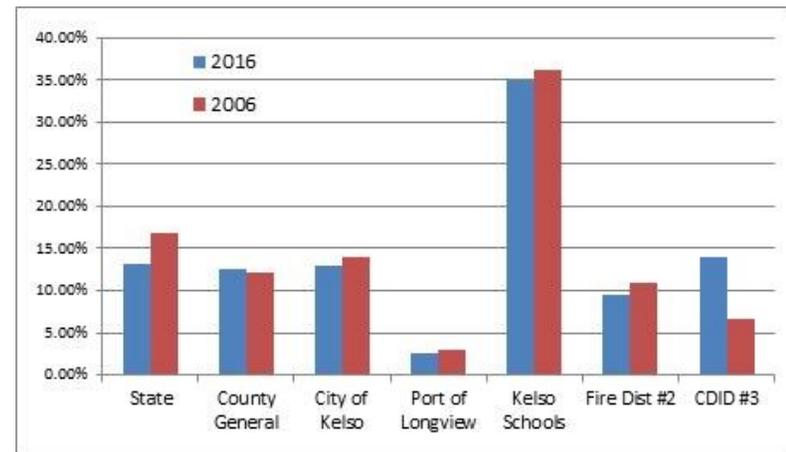
Taxing/Assessment District	District Rate and Percent of Total				Amt Due per \$100,000 AV	
	2016		2006		2016	2006
State	2.083654	16.55%	2.568590	19.04%	208.37	256.86
County General	1.972787	15.66%	1.871441	13.87%	197.28	187.14
City of Longview	3.395578	26.96%	3.600000	26.69%	339.56	360.00
Port of Longview	0.417696	3.32%	0.450933	3.34%	41.77	45.09
Longview Schools	4.286176	34.03%	4.556023	33.77%	428.62	455.60
CDID #1	0.412470	3.28%	0.399859	2.96%	41.25	39.99
Mosquito	0.025416	0.20%	0.043724	0.32%	2.54	4.37
Noxious Weed (flat rate)					3.32	0.00
Effective Levy Rate	12.593777		13.490570		1,262.70	1,349.06



* Mosquito and Noxious Weed Districts are not graphed due to low percentage of total.

City of Kelso (TCA 800) inside CDID #3

Taxing/Assessment District	District Rate and Percent of Total				Amt Due per \$100,000 AV	
	2016		2006		2016	2006
State	2.083654	13.19%	2.568590	16.79%	208.37	256.86
County General	1.972787	12.49%	1.871441	12.23%	197.28	187.14
City of Kelso	2.061163	13.05%	2.149623	14.05%	339.56	360.00
Port of Longview	0.417696	2.64%	0.450933	2.95%	41.77	45.09
Kelso Schools	5.515250	34.92%	5.547265	36.27%	428.62	455.60
Fire Dist #2	1.498211	9.49%	1.665090	10.89%	41.25	39.99
CDID #3	2.219367	14.05%	0.999613	6.54%	2.54	4.37
Mosquito	0.025416	0.16%	0.043724	0.29%		
Noxious Weed (flat rate)					3.32	0.00
Effective Levy Rate	15.793544		15.296279		1,262.70	1,349.06

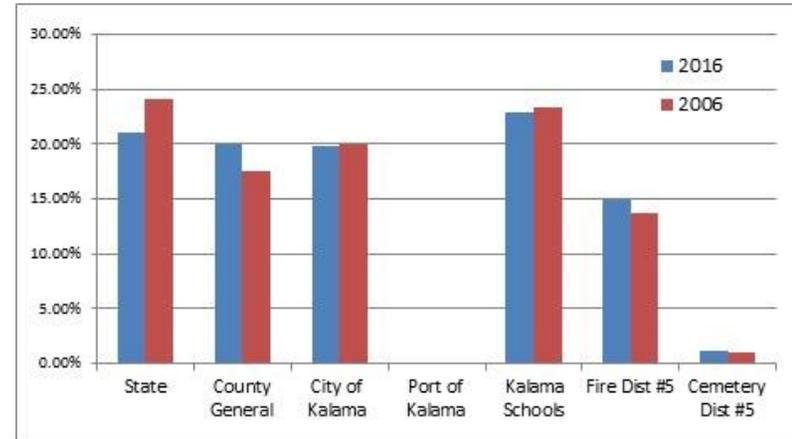


* Mosquito and Noxious Weed Districts are not graphed due to low percentage of total.

Percentage of Total Effective Levy by District (Including Special Assessment Districts)

City of Kalama (TCA 750)

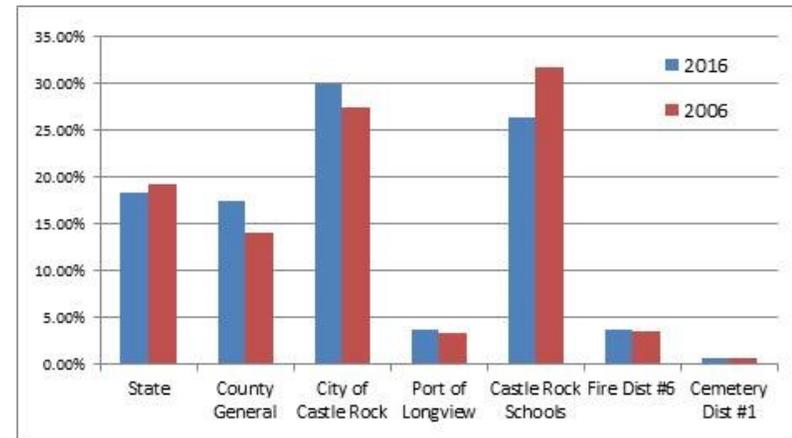
Taxing/Assessment District	District Rate and Percent of Total				Amt Due per \$100,000 AV	
	2016		2006		2016	2006
State	2.083654	21.09%	2.568590	24.03%	208.37	256.86
County General	1.972787	19.97%	1.871441	17.51%	197.28	187.14
City of Kalama	1.959523	19.83%	2.134166	19.96%	195.95	213.42
Port of Kalama	0.000000	0.00%	0.000000	0.00%	0.00	0.00
Kalama Schools	2.254913	22.83%	2.497402	23.36%	225.49	249.74
Fire Dist #5	1.475192	14.93%	1.465834	13.71%	147.52	146.58
Cemetery Dist #5	0.107643	1.09%	0.109545	1.02%	10.76	10.95
Mosquito	0.025416	0.26%	0.043724	0.41%	2.54	4.37
Noxious Weed (flat rate)					3.32	0.00
Effective Levy Rate	9.879128		10.690702		991.23	1,069.07



* Mosquito and Noxious Weed Districts are not graphed due to low percentage of total.

City of Castle Rock (TCA 600)

Taxing/Assessment District	District Rate and Percent of Total				Amt Due per \$100,000 AV	
	2016		2006		2016	2006
State	2.083654	18.29%	2.568590	19.15%	208.37	256.86
County General	1.972787	17.32%	1.871441	13.95%	197.28	187.14
City of Castle Rock	3.404991	29.89%	3.678523	27.43%	340.50	367.85
Port of Longview	0.417696	3.67%	0.450933	3.36%	41.77	45.09
Castle Rock Schools	2.997987	26.32%	4.245798	31.66%	299.80	424.58
Fire Dist #6	0.418902	3.68%	0.475883	3.55%	41.89	47.59
Cemetery Dist #1	0.069922	0.61%	0.077313	0.58%	6.99	7.73
Mosquito	0.025416	0.22%	0.043724	0.33%	2.54	4.37
Noxious Weed (flat rate)					3.32	0.00
Effective Levy Rate	11.391355		13.412205		1,262.70	1,349.06

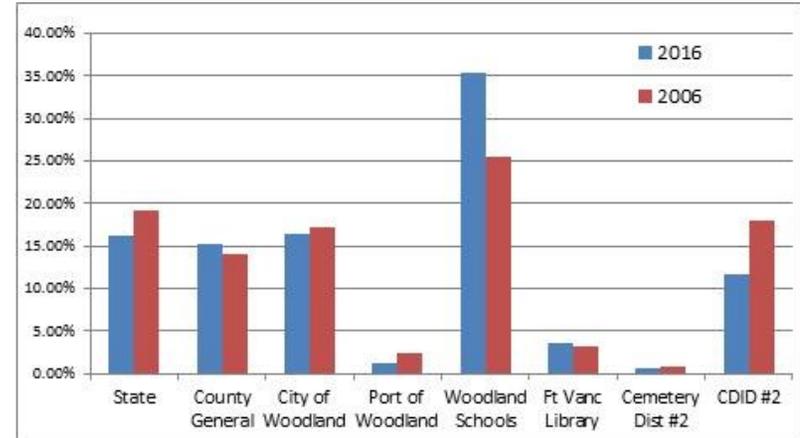


* Mosquito and Noxious Weed Districts are not graphed due to low percentage of total.

Percentage of Total Effective Levy by District (Including Special Assessment Districts)

City of Woodland (TCA 900) inside CDID #2

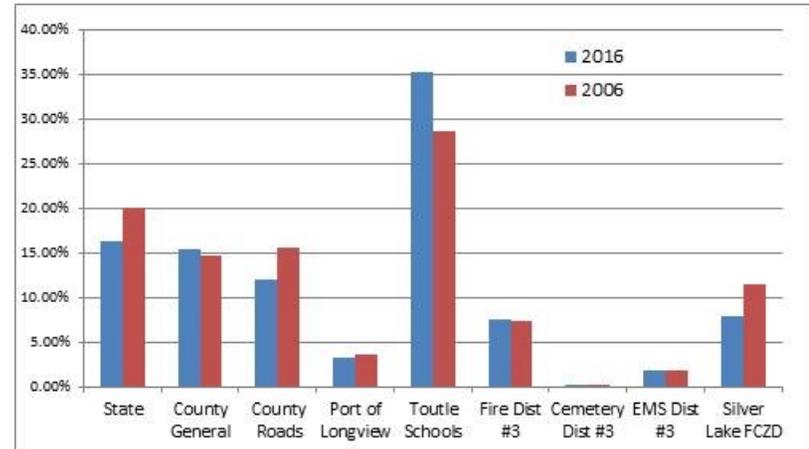
Taxing/Assessment District	District Rate and Percent of Total				Amt Due per \$100,000 AV	
	2016		2006		2016	2006
State	2.083654	16.12%	2.568590	19.12%	208.37	256.86
County General	1.972787	15.27%	1.871441	13.93%	197.28	187.14
City of Woodland	2.117593	16.39%	2.300862	17.13%	211.76	230.09
Port of Woodland	0.156421	1.21%	0.330355	2.46%	15.64	33.04
Woodland Schools	4.554662	35.24%	3.430817	25.54%	455.47	343.08
Ft Vanc Library	0.447985	3.47%	0.422020	3.14%	44.80	42.20
Cemetery Dist #2	0.087190	0.67%	0.095006	0.71%	8.72	9.50
CDID #2	1.502906	11.63%	2.413549	17.97%	150.29	241.35
Noxious Weed (flat rate)	3.32		0.000000		3.32	0.00
Effective Levy Rate	12.923198		13.432640		1,295.64	1,343.26



* Noxious Weed District is not graphed due to low percentage of total.

Silver Lake (TCA 520) in Silver Lake Flood Control Zone

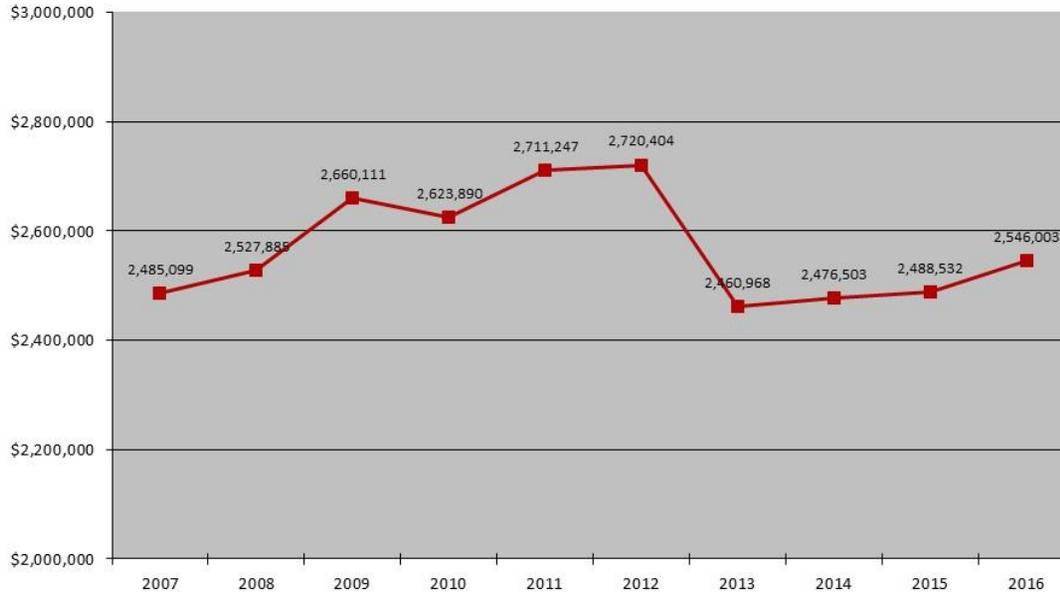
Taxing/Assessment District	District Rate and Percent of Total				Amt Due per \$100,000 AV	
	2016		2006		2016	2006
State	2.083654	16.35%	2.568590	20.15%	208.37	256.86
County General	1.972787	15.48%	1.871441	14.68%	197.28	187.14
County Roads	1.542592	12.10%	1.988516	15.60%	154.26	198.85
Port of Longview	0.417696	3.28%	0.450933	3.54%	41.77	45.09
Toutle Schools	4.487460	35.21%	3.655036	28.68%	448.75	365.50
Fire Dist #3	0.955689	7.50%	0.936509	7.35%	95.57	93.65
Cemetery Dist #3	0.024786	0.19%	0.022988	0.18%	2.48	2.30
EMS Dist #3	0.240153	1.88%	0.228606	1.79%	24.02	22.86
Silver Lake FCZD	0.995907	7.81%	1.473009	11.56%	99.59	147.30
Mosquito	0.025416	0.20%	0.043724	0.34%	2.54	4.37
Noxious Weed (flat rate)	3.32		0.000000		3.32	0.00
Effective Levy Rate	12.746140		13.239352		1,277.93	1,323.94



* Mosquito and Noxious Weed Districts are not graphed due to low percentage of total.

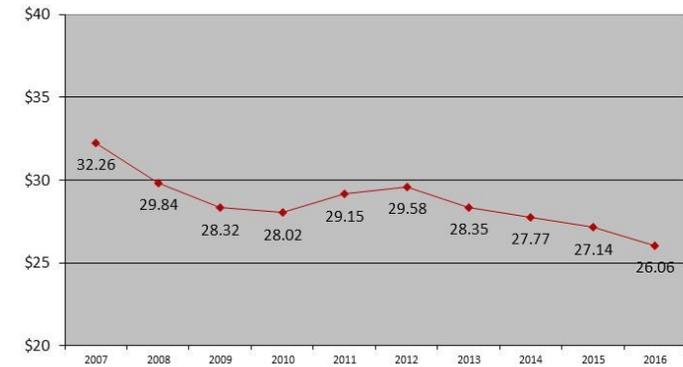
Senior Citizen & Disabled Persons Exemptions

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.

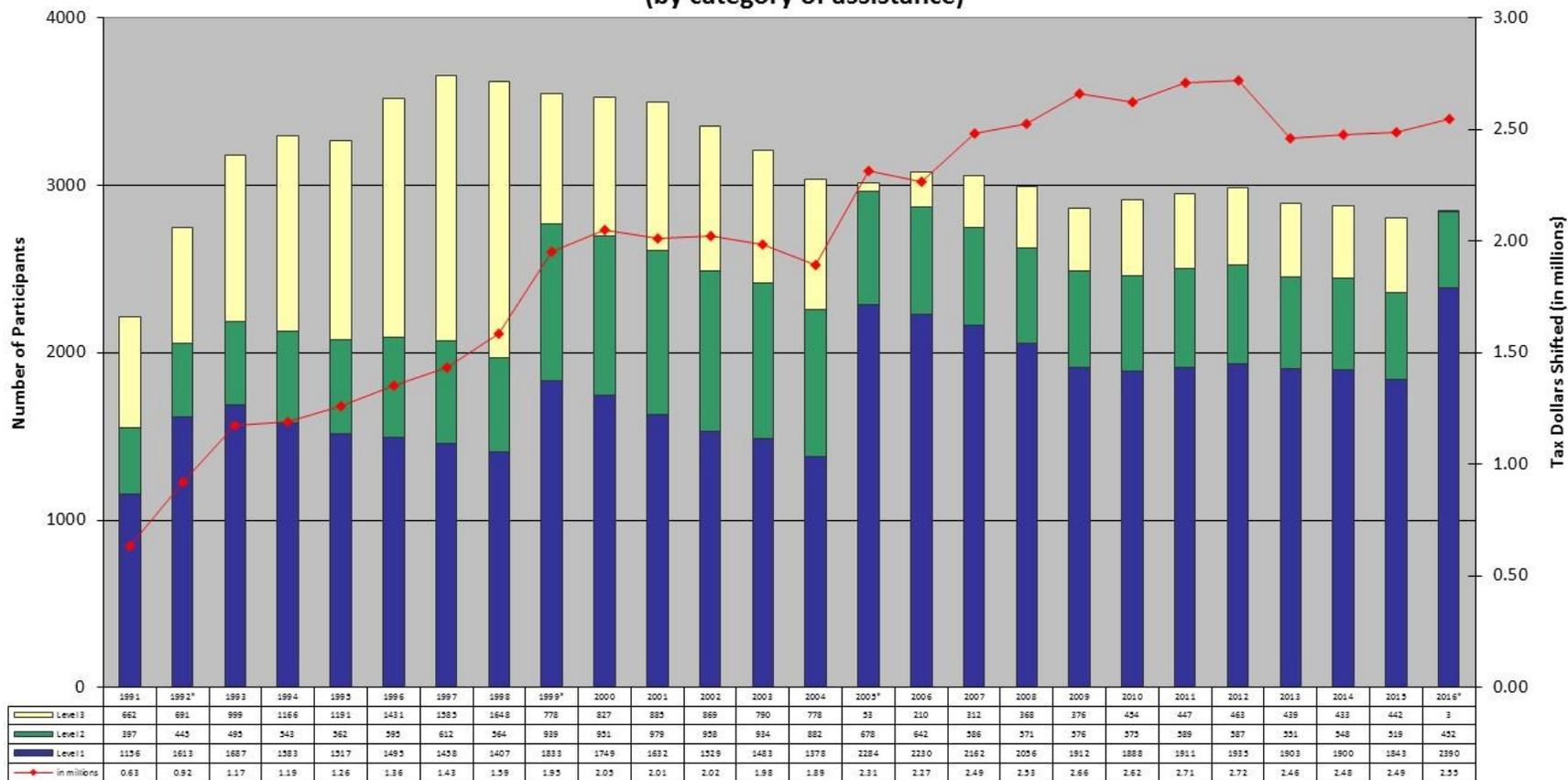
Average Dollar Increase per \$100,000 Assessed Value



Year Payable	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
County Taxable AV	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	9,771,460,436
Avg Regular Levy Rate	7.150818	6.728393	6.365208	6.426870	6.731723	7.004004	7.250293	7.214338	7.069119	6.655650
Avg Special Levy Rate	3.728140	3.542548	3.345114	3.539479	3.648500	3.810429	4.272830	4.209983	4.211396	4.113559
Average Levy Rate	10.878958	10.270941	9.710322	9.966349	10.380223	10.814433	11.523123	11.424321	11.280515	10.769209
Seniors, Market Value	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	308,055,350
Seniors, Frozen Value	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	275,491,639
Reduction to Assessed Value	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	32,563,711
<i>Dollars shifted</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>	<i>\$350,685</i>
Exempt from Regular Levies	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	168,200,618
<i>Dollars shifted</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>	<i>\$1,119,484</i>
Exempt from Special Levies	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	261,533,444
<i>Dollars shifted</i>	<i>\$819,728</i>	<i>\$787,156</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>	<i>\$1,075,833</i>
TAX DOLLARS SHIFTED:	\$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	\$2,546,003
Approximate levy rate adjustment	0.322615	0.298444	0.283235	0.280235	0.291538	0.295797	0.283526	0.277740	0.271412	0.260555
Average Increase per \$100K AV	\$32.26	\$29.84	\$28.32	\$28.02	\$29.15	\$29.58	\$28.35	\$27.77	\$27.14	\$26.06

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, 1999, 2005, and 2016 increasing the maximum allowable income to qualify.

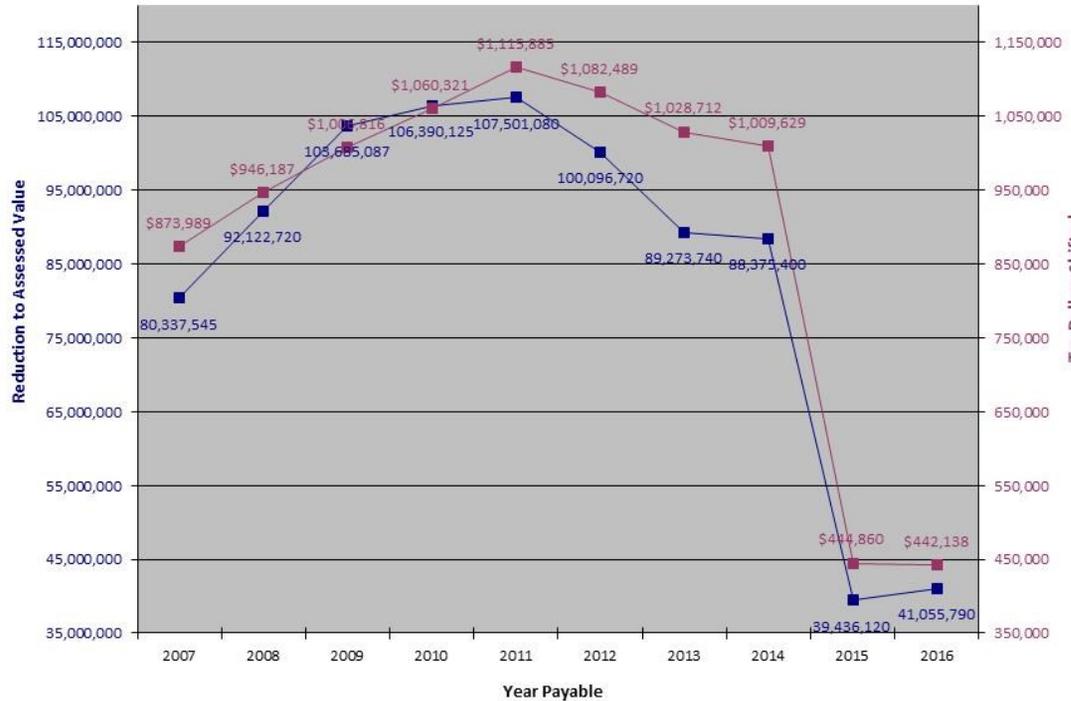
Level 3: Exempt from all voter approved excess levies.

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.

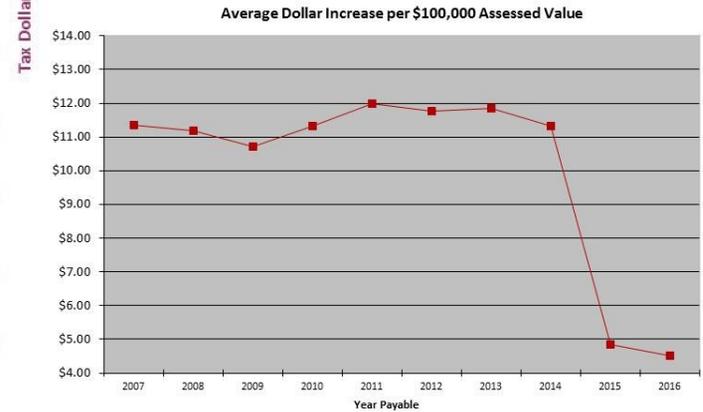
Current Use & Open Space Assessment

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



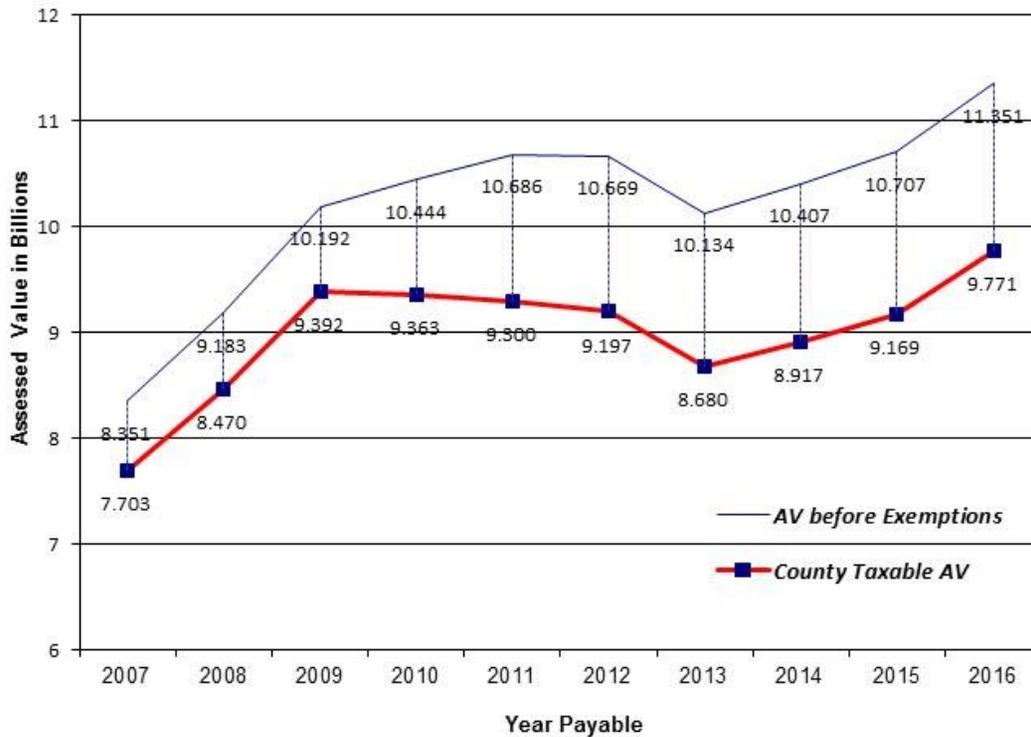
If land is approved for classification in the Current Use Open Space Program, it is then taxed according to its *current* use rather than its *highest and best* use. The Assessor's Office keeps a dual roll for Open Space property—one indicating the true market value of the property and one for the taxable (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	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Open Space Market	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	57,036,990
Open Space Taxable	<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>	<u>15,981,200</u>
Reduction to AV	80,337,545	92,122,720	103,685,087	106,390,125	107,501,080	100,096,720	89,273,740	88,375,400	39,436,120	41,055,790
Average Levy Rate	10.878958	10.270941	9.710322	9.966349	10.380223	10.814433	11.523123	11.424321	11.280515	10.769209
TAX DOLLARS SHIFTED:	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	442,138
Approx Levy Rate Increase	0.113461	0.111708	0.107201	0.113244	0.119990	0.117702	0.118517	0.113230	.048519	.045248
Average tax increase per \$100,000 Assessed Value	\$ 11.35	\$ 11.17	\$ 10.72	\$ 11.32	\$ 12.00	\$ 11.77	\$ 11.85	\$ 11.32	\$ 4.85	\$ 4.52

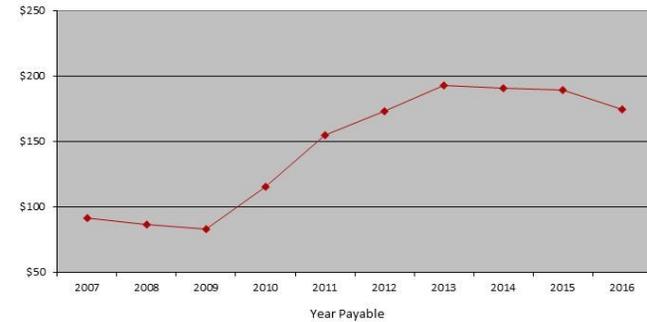
Public & Private Exempt Properties



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](#).

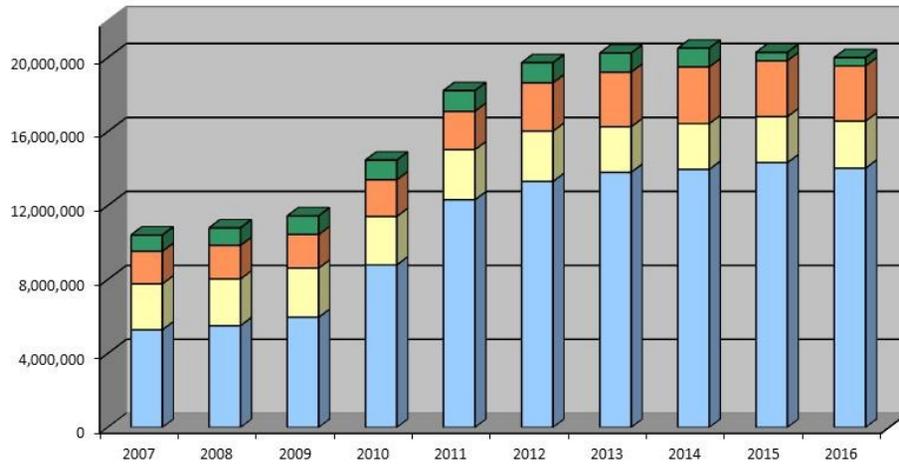
Average Dollar Increase per \$100,000 Assessed Value



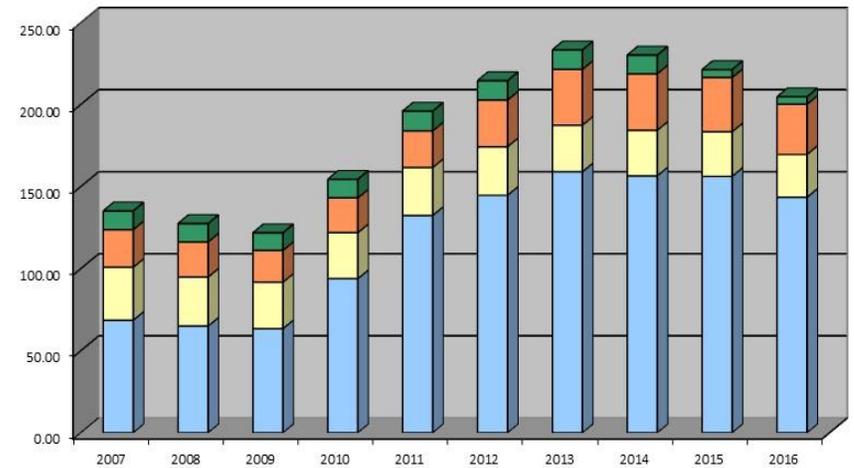
	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Public Exempt, Mkt	485,470,581	536,236,781	613,488,441	882,038,920	1,186,249,780	1,230,598,530	1,197,797,610	1,221,910,770	1,269,766,480	1,302,136,670
Tax dollars shifted for Public Ex	5,281,414	5,507,656	5,957,170	8,790,708	12,313,537	13,308,225	13,802,369	13,959,501	14,323,620	14,022,982
Private Exempt, Mkt	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	277,480,139
Tax dollars shifted for Private Ex	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	2,988,242
Average Levy Rate	10.878958	10.270941	9.710322	9.966349	10.380223	10.814433	11.523123	11.424321	11.280515	10.769209
Total Reduction to AV	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	1,579,616,809
Total Tax Dollars Shifted	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	17,011,224
Approx Levy Rate adj	0.914790	0.864408	0.827577	1.150518	1.547522	1.731429	1.930355	1.909600	1.892470	1.740909
Avg increase per \$100k AV	91.48	86.44	82.76	115.05	154.75	173.14	193.04	190.96	189.25	174.09

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	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Open Space Properties	873,989	946,187	1,006,816	1,060,321	1,115,885	1,082,489	1,028,712	1,009,629	444,860	442,138
Senior & Disabled Citizen Properties	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	2,546,003
Private Exempt Properties	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	2,988,242
Public Exempt Properties	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	14,022,982
Total Taxes Shifted for Exempt Properties	10,405,701	10,795,786	11,439,423	14,456,721	18,218,771	19,726,588	20,244,920	20,513,332	20,285,138	19,999,365

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	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Open Space Properties	11.35	11.17	10.72	11.32	12.00	11.77	11.85	11.32	4.85	4.52
Senior & Disabled Citizen Properties	32.26	29.84	28.32	28.02	29.15	29.58	28.35	27.77	27.14	26.06
Private Exempt Properties	22.92	21.42	19.33	21.17	22.35	28.44	34.02	34.40	33.03	30.58
Public Exempt Properties	68.56	65.02	63.43	93.89	132.41	144.70	159.02	156.56	156.22	143.51
Total Average Increase per \$100,000 AV	135.09	127.46	121.80	154.40	195.91	214.49	233.24	230.06	221.24	204.67

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			
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	7,759,251.58	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	9,687,571.57	737,960.51				237,055.95	36,001.59			
100%	1978	2,192,532,797	31,677,868.07	9,063,033.92	3,946,559.03	1,887,279.85	3,613,246.74	11,922,834.72	928,347.89				270,300.95	46,264.97			
100%	1979	2,285,749,158	29,516,291.94	9,759,401.81	4,114,348.48	2,002,146.99	3,670,827.73	8,649,341.75	967,747.82				311,771.00	40,706.36			
100%	1980	2,504,977,329	26,902,044.68	8,633,399.90	4,965,962.24	2,279,148.06	3,951,021.03	5,480,082.60	1,061,619.57				462,343.51	68,467.77			
100%	1981	2,883,401,255	30,013,650.73	10,879,220.74	5,424,082.46	2,572,588.59	4,333,634.82	5,204,824.27	1,158,301.37				398,695.40	42,303.08			
100%	1982	3,279,803,179	30,854,867.62	10,180,872.72	5,960,642.94	2,658,454.18	4,864,602.69	5,454,787.47	1,235,175.81				455,127.07	45,204.74			
100%	1983	3,473,619,062	34,663,582.65	10,421,038.01	6,515,976.07	2,883,573.07	5,342,803.30	7,521,749.38	1,345,367.75				586,569.59	46,505.48			
100%	1984	3,294,169,178	36,976,857.63	10,094,054.65	6,331,986.49	3,135,361.49	5,120,310.52	10,209,009.21	1,461,881.40				573,726.05	50,527.82			
100%	1985	3,126,499,473	38,619,633.34	10,910,034.56	5,627,699.05	3,450,556.14	4,585,893.68	11,956,284.43	1,384,998.51				659,121.88	45,045.09			
100%	1986	3,108,681,266	37,362,023.82	10,073,229.26	5,948,920.94	3,711,056.13	4,530,388.45	11,002,421.84	1,373,656.00				675,904.17	46,447.03			
100%	1987	3,065,245,366	38,692,142.45	11,168,628.49	5,841,438.72	3,727,206.88	4,439,496.88	11,122,451.88	1,379,354.89				959,371.24	54,193.47			
100%	1988	3,134,047,232	37,690,254.11	11,567,956.38	5,950,179.24	3,726,328.19	4,558,172.90	9,376,223.88	1,405,327.06				1,041,803.69	55,771.33	8,491.44		
100%	1989	3,142,236,148	40,104,369.31	11,665,579.98	5,908,927.03	3,710,884.82	4,574,844.07	11,641,069.55	1,407,202.40				1,128,682.10	58,712.19	8,467.17		
100%	1990	3,285,485,807	41,610,893.70	12,123,840.17	6,174,969.86	3,892,192.42	4,735,420.95	11,927,612.03	1,473,065.49				1,215,642.37	59,775.44	8,374.97		
100%	1991	3,496,756,054	45,131,624.12	12,819,069.23	6,504,102.13	4,125,512.93	5,022,351.73	13,679,903.80	1,561,477.93				1,330,823.79	64,880.74	23,501.84		
100%	1992	3,942,814,342	49,135,976.26	13,500,972.71	7,097,065.82	4,412,132.82	5,569,893.10	15,003,992.59	1,761,708.02				1,448,121.92	71,791.49	102,912.37	167,385.42	
100%	1993	4,389,780,041	55,188,524.03	14,840,875.42	7,901,604.07	4,795,661.50	6,215,113.81	17,702,312.14	1,966,237.96				1,562,777.90	77,821.60	26,120.04	99,999.59	
100%	1994	4,611,205,902	58,445,152.23	16,571,212.25	8,300,170.62	5,241,508.03	6,172,119.45	18,148,867.28	2,059,210.27				1,705,609.31	85,611.96	40,847.47	119,995.59	
100%	1995	4,943,009,540	60,939,003.60	17,420,617.79	8,897,417.17	5,662,947.20	6,138,711.74	18,511,300.64	2,204,103.12				1,892,335.34	96,467.38	45,103.6	69,999.62	
100%	1996	5,428,729,747	66,987,200.09	19,304,655.39	9,756,719.39	6,175,588.83	6,265,516.99	20,648,978.35	2,417,047.89				2,164,746.70	105,529.11	50,418.57	97,998.87	
100%	1997	5,697,838,606	70,491,487.33	20,516,228.53	10,256,109.49	6,720,345.70	6,566,154.70	21,334,300.68	2,415,581.42				2,389,162.43	117,612.14	55,995.83	119,996.41	
100%	1998	6,019,109,383	74,786,127.55	21,270,897.21	10,834,396.89	7,295,362.17	6,894,259.91	22,668,645.04	2,451,611.04				2,852,464.58	140,700.24	60,425.05		317,365.42
100%	1999	5,875,588,846	72,240,856.17	19,236,961.37	10,576,059.92	7,651,020.87	6,395,602.58	22,341,530.20	2,410,705.90				3,061,897.70	155,630.25	65,698.95		345,748.43
100%	2000	6,114,952,142	75,159,497.39	20,900,906.42	11,006,913.86	8,071,914.74	6,580,107.99	22,116,798.19	2,501,282.71				3,356,466.31	174,360.46	74,162.69		376,584.02
100%	2001	6,354,870,926	76,980,146.39	19,479,585.85	11,438,767.67	8,496,819.95	7,231,885.71	23,550,287.72	2,556,502.81				3,581,315.44	189,651.78	81,242.29		374,087.17
100%	2002	6,388,088,865	80,809,070.36	18,621,279.04	11,498,559.96	8,759,157.59	7,411,160.16	27,492,988.09	2,568,659.61				3,772,002.52	197,538.05	84,194.19		403,531.15
100%	2003	6,688,386,412	83,327,251.58	18,430,824.83	12,039,095.54	9,464,855.48	7,743,857.40	28,255,814.94	2,668,769.15				3,892,128.28	203,861.71	237,162.71		390,881.54
100%	2004	6,708,171,196	85,052,970.10	18,782,391.74	12,074,708.15	9,597,944.12	7,722,316.77	29,434,884.96	2,671,944.09				4,016,414.38	212,057.53	103,943.86		436,364.5
100%	2005	6,708,418,045	84,931,202.30	18,538,934.16	12,554,697.04	9,381,101.63	7,362,652.81	29,204,293.89	2,663,243.58				4,421,168.10	217,955.01	107,706.92		479,448.03
100%	2006	6,898,117,628	85,743,510.03	17,716,264.47	12,909,420.15	9,601,882.91	7,581,219.13	29,809,796.29	2,715,570.08				4,597,023.19	230,078.27	112,396.92		469,858.62
100%	2007	7,702,986,076	88,488,700.96	18,397,300.09	13,529,732.71	9,955,822.09	8,440,918.61	30,598,649.28	2,975,408.05				4,817,814.86	240,613.68	257,716.05		477,065.93
100%	2008	8,470,203,553	91,729,666.22	18,866,429.18	14,192,867.89	10,299,335.67	8,457,390.45	31,984,560.99	3,021,059.13				5,126,915.90	250,817.23	126,461.96		543,756.41
100%	2009	9,391,876,540	96,531,770.35	15,617,600.45	10,940,104.53	8,571,836.52	33,443,969.26	33,443,969.26	3,199,461.89				5,472,856.89	267,163.53	130,828.20		574,760.87
100%	2010	9,363,185,718	99,555,532.94	19,713,343.58	15,827,856.71	11,243,569.86	8,345,535.11	34,649,964.56	3,086,306.74				5,650,148.05	273,055.66	150,829.07		614,923.60
100%	2011	9,299,798,791	104,515,500.82	21,343,601.57	16,092,790.75	11,461,341.06	8,670,267.81	36,968,136.18	3,077,501.62				5,789,243.14	275,134.24	152,216.40		685,248.05
100%	2012	9,196,853,386	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	8,679,876,403	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
100%	2016	9,771,460,436	112,419,297.04	20,355,886.03	19,277,010.57	12,558,064.30	8,442,660.70	41,069,437.19	3,286,876.93				6,244,009.27	332,440.84	166,761.97		686,149.24

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	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
State	2.388654	2.227737	2.059326	2.105754	2.295393	2.373297	2.447812	2.335586	2.282403	2.083654
County Current Expense	1.756427	1.675623	1.662884	1.690435	1.730445	1.864780	1.940896	2.042328	2.140439	1.972787
City of Longview	3.147328	2.878181	2.723984	2.895612	3.036286	3.114063	3.410017	3.423604	3.426732	3.395578
Port of Longview	0.450317	0.414333	0.403700	0.390637	0.393297	0.219240	.216435	.449998	0.449998	0.417696
Longview Sch Dist #122	3.883947	3.593087	3.550382	3.912959	4.340877	4.840069	4.930742	4.831662	4.870457	4.286176
TOTAL LEVY RATE:	11.626673	10.788961	10.400276	10.995397	11.796298	12.411449	12.945902	13.083178	13.170029	12.155891
Special Assessments (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	0.043938	0.028329	0.028329	0.030731	0.030327	0.030894	.035220	.035535	0.035804	0.025416
CDID #1 (Diking)	0.381764	0.433578	0.414872	0.489646	0.471520	0.489075	0.483058	0.470212	0.459592	0.412470
Noxious Weed Asmt	3.160000	3.160000	3.160000	3.320000	3.320000	3.320000	3.320000	3.320000	3.320000	3.320000

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
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	Annual Update + 0% Land + 8% Impr
Land Value	38,000	41,800	41,800	41,800	41,800	40,130	40,000	40,000	40,000	40,000
Improvements Value	128,100	147,300	167,900	159,510	151,250	143,380	127,100	127,100	130,870	141,140
TOTAL AV	166,100	189,100	209,700	201,310	193,050	183,510	167,100	167,100	170,870	181,140
TCA 400 Levy Rate (from above)	11.626673	10.788961	10.400276	10.995397	11.796298	12.411449	12.945902	13.083178	13.170029	12.155891
TOTAL PROPERTY TAX DUE:	\$1,931.18	\$2,040.18	\$2,180.94	\$2,213.48	\$2,277.28	\$2,277.63	\$2,163.26	\$2,186.20	\$2,250.36	\$2,201.92
Mosquito Control	7.30	5.36	5.94	6.19	5.85	5.66	5.89	5.94	6.12	4.60
CDID #1 (Diking)	63.41	81.99	87.00	98.57	91.03	89.75	80.72	78.57	78.53	74.71
Noxious Weed Asmt	3.16	3.16	3.16	3.32	3.32	3.32	3.32	3.32	3.32	3.32
TOTAL ASSESSMENTS DUE:	\$73.87	\$90.51	\$96.10	\$108.08	\$100.20	\$98.73	\$89.92	\$87.83	\$87.97	\$82.64
TOTAL AMOUNT DUE:	\$2,005.05	\$2,130.69	\$2,277.04	\$2,321.56	\$2,377.48	\$2,376.36	\$2,253.18	\$2,274.03	\$2,338.33	\$2,284.56

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.