



Cowlitz County Washington
Department of Assessments
Terry McLaughlin, Assessor

ANNUAL REPORT

2016 Assessment Year for Taxes Payable in 2017

UPDATED 5/15/2017

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>

In 2016, voters in several taxing districts approved measures that impacted the taxes to be collected in 2017.

City of Castle Rock: Voters approved an excess city levy for library services for 2017 in the amount of \$62,193. This excess levy added 49¢ to the regular city levy of \$2.96, for a total city levy of \$3.46 per \$1,000 of assessed value.

Cowlitz County Fire Protection District #3: Voters approved a permanent Emergency Management Services levy totaling up to 50¢ per \$1,000 of assessed value to replace the existing EMS levy rate limit of 25¢ per \$1,000 that was established in 2001. The levy rate increased from 24¢ in 2016 to 48.5¢ in 2017.

Cowlitz County Fire Protection District #2: Voters approved a proposition authorizing the district to rebuild two fire stations and a vehicle with general obligation bonds not to exceed \$11 million maturing within 20 years. For 2017, the excess levy to support this bond is 32¢ per \$1,000 of assessed value. This excess levy is in addition to the district's regular levy of \$1.48, for a total fire district levy of \$1.80 per \$1,000 of assessed value.

Cowlitz County Fire Protection District #6: Voters approved a temporary lid lift increase of 78¢ per \$1,000 of assessed value lasting six years that includes authority to set the limit factor to 106% for each of the succeeding five years. This resulted in a rate increase from 42¢ in 2016 to \$1.19 for 2017.

Following receipt of budgets from each taxing district, the Assessor determines the levy rate for each district and verifies that the sum of those levy rates by tax code area does not exceed statutory limitations. Unique this year, one tax code area (TCA 600) exceeded the statutory limitation in RCW 84.52.043 (2), wherein the aggregate levy rate cannot exceed \$5.90. The result of the statutory limitation is to prorate the junior district, in this case eliminating the levy capacity for Cowlitz County Cemetery District #1. Optionally, RCW 39.67.020 allows for a senior district to protect the junior district levy capacity. An one-year Interlocal Agreement was entered into between Cowlitz County and the Cowlitz County Cemetery District #1 to protect the levying capacity of the Cemetery District.

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>.



Please 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
Jessica Hayes, 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
Jon Davidson, Residential Appraiser
Demetrio Flores, Residential Appraiser
Rich Niemi, Residential Appraiser
JoEllen Solias, Residential Appraiser
Emily Wilcox, 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

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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. 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 (plus 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.

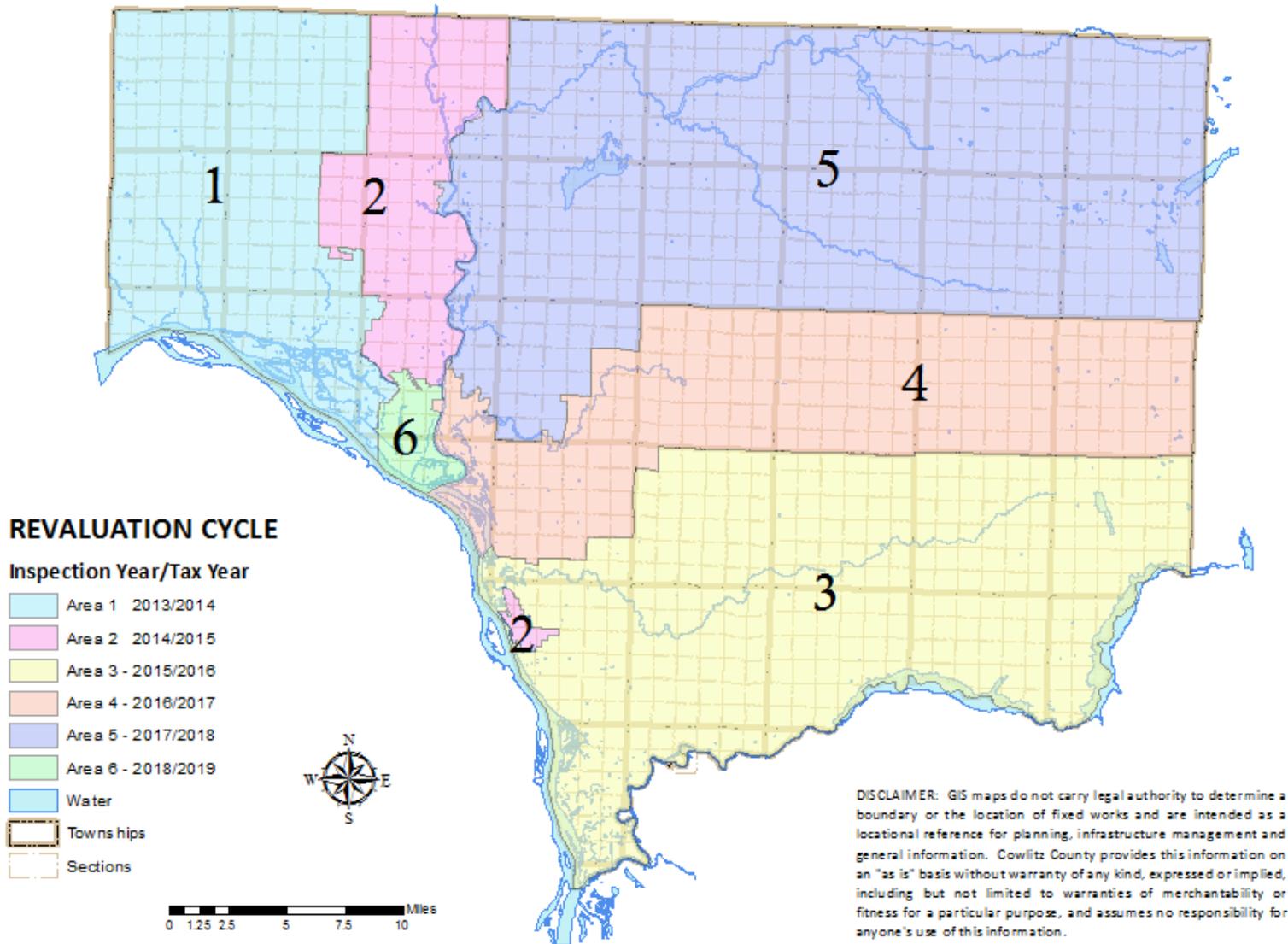
Homeowners with Limited Income: If you are a homeowner with a total household income of less than \$57,000 annually, you may qualify for the Limited Income Deferral. If you meet eligibility requirements, including residency and available equity, and have paid your first half taxes, the Department of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

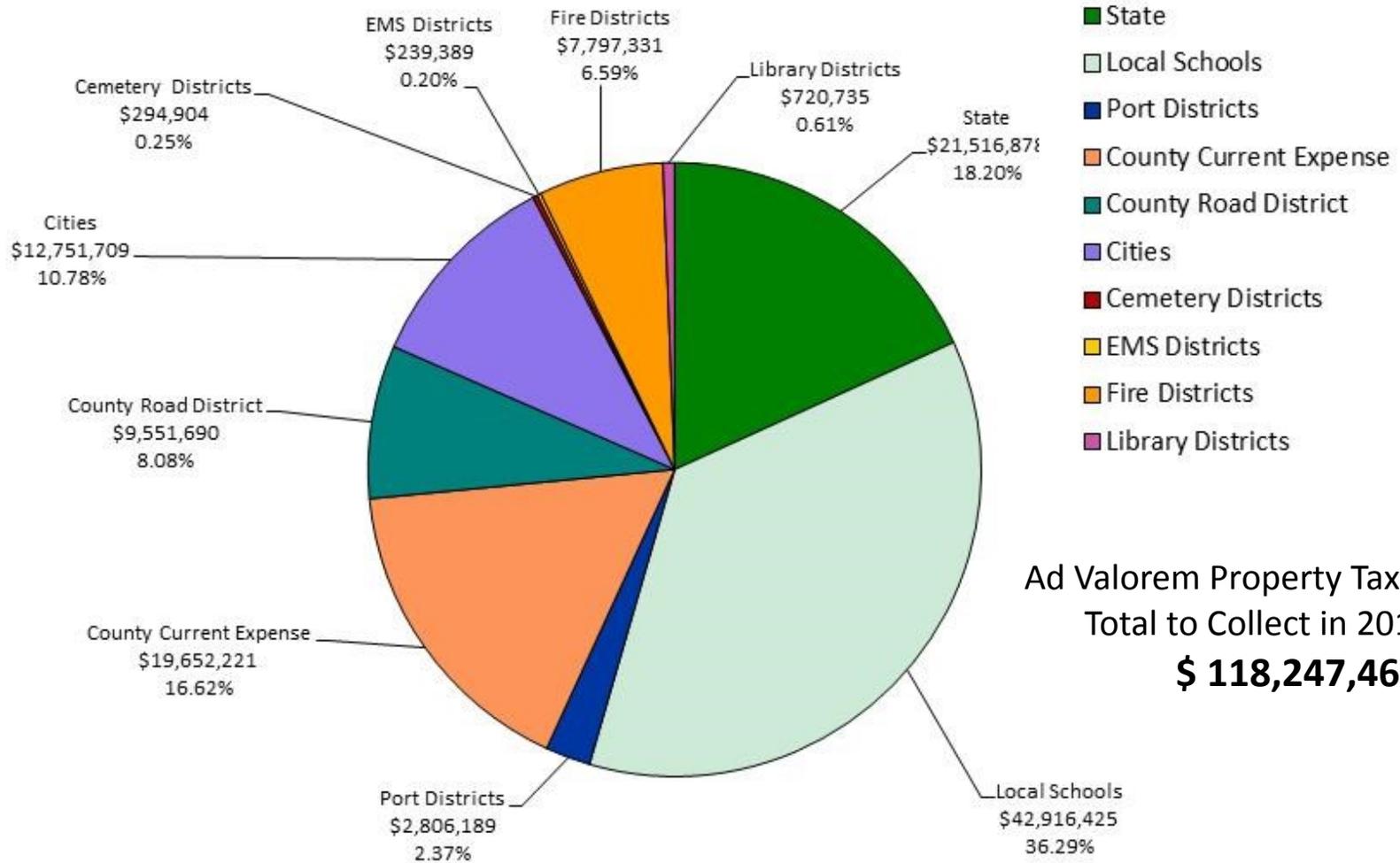
Other Exemptions: There are other types of property that may also be eligible for tax exemption, with application submitted to the Department of Revenue for consideration. In general, nonprofit ownership is required and, in addition, the organization must conduct an activity specifically identified as 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 - 2017 Payable

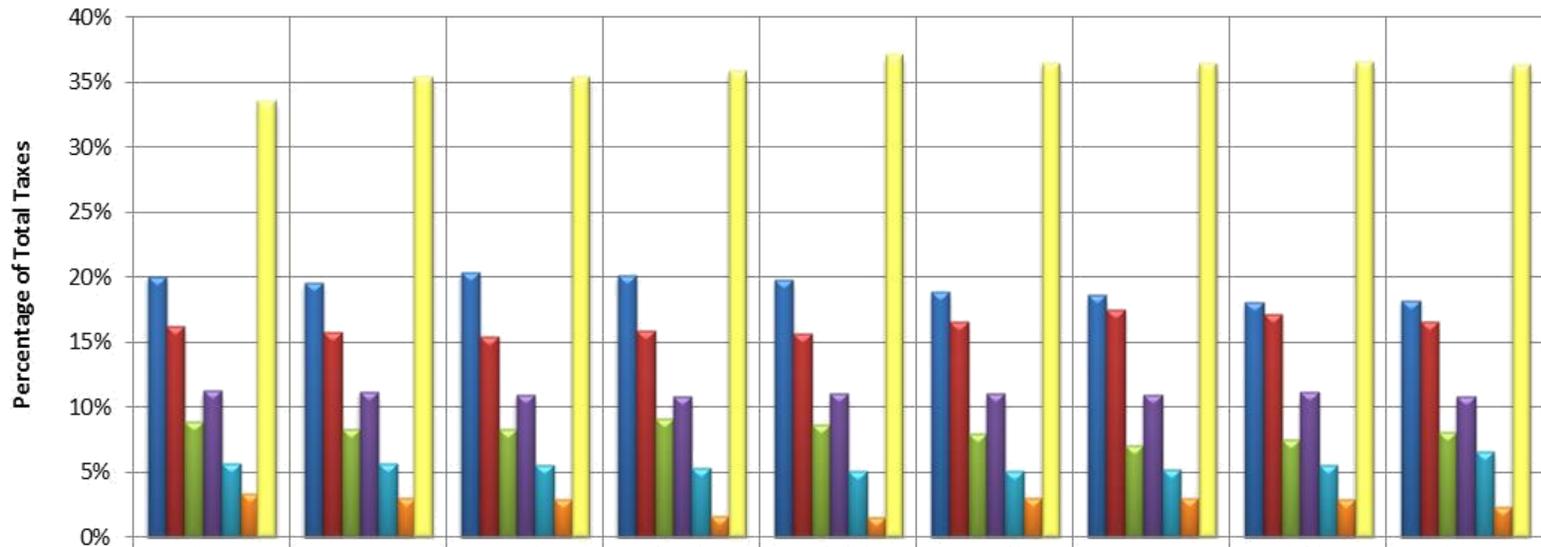
Percentage of Total Taxes Collected by District Type



Ad Valorem Property Taxes
Total to Collect in 2017
\$ 118,247,469.

Property Tax Distribution

Percentage of Total Taxes Collected by District Type

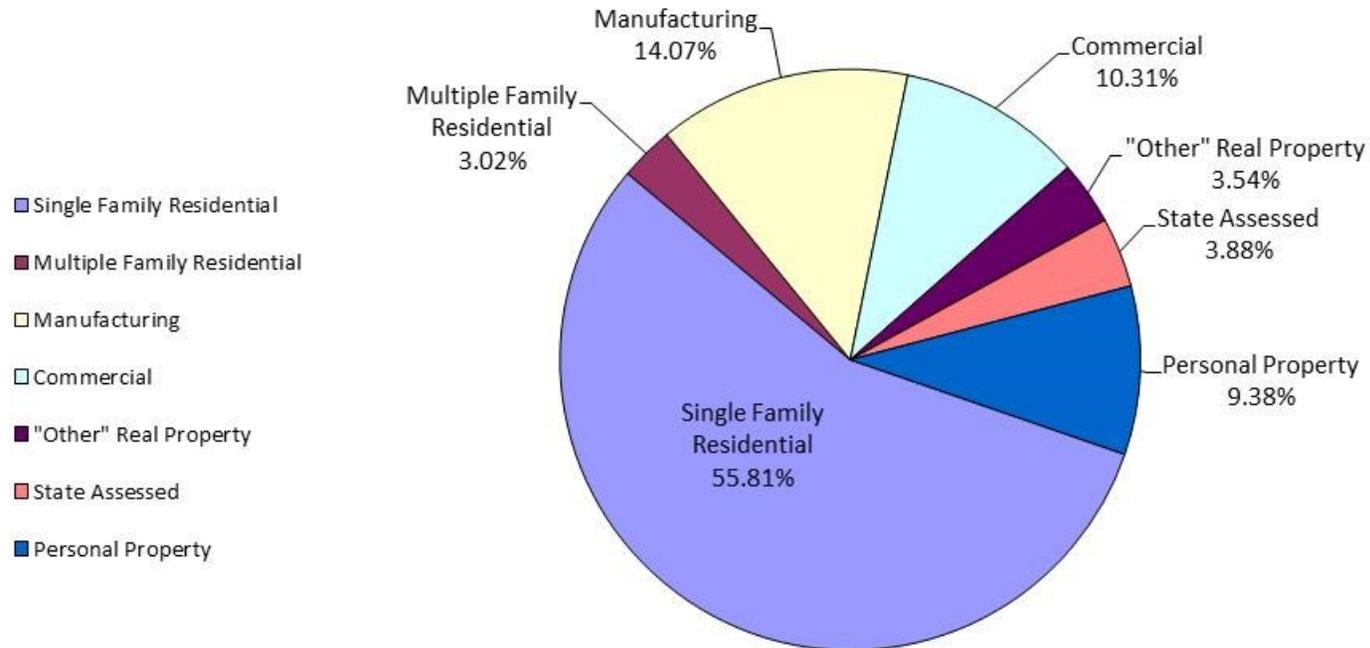


	2009	2010	2011	2012	2013	2014	2015	2016	2017
State	20.04%	19.62%	20.42%	20.16%	19.80%	18.91%	18.59%	18.11%	18.20%
County Current Exp	16.18%	15.75%	15.40%	15.84%	15.71%	16.54%	17.44%	17.15%	16.62%
County Road Dept	8.88%	8.31%	8.30%	9.13%	8.61%	7.92%	7.10%	7.51%	8.08%
Cities	11.34%	11.19%	10.97%	10.81%	11.11%	11.02%	11.00%	11.17%	10.78%
Fire Districts	5.67%	5.62%	5.54%	5.31%	5.11%	5.09%	5.23%	5.55%	6.59%
Port Districts	3.32%	3.07%	2.94%	1.64%	1.55%	3.00%	2.98%	2.92%	2.37%
Local Schools	33.57%	35.40%	35.37%	35.92%	37.07%	36.49%	36.44%	36.53%	36.29%

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

Property Tax Distribution

Percentage of Total Assessed Value by Property Type

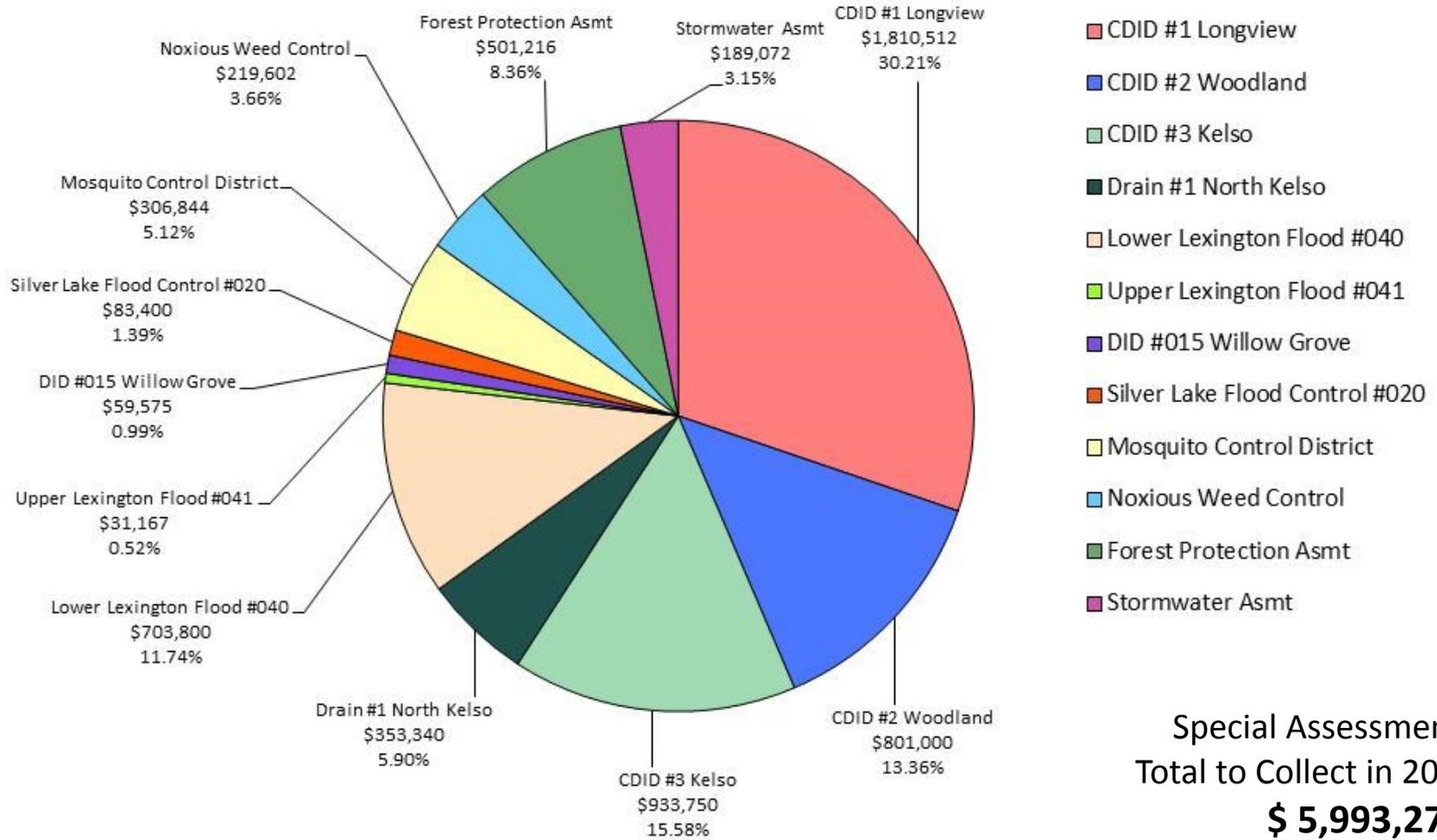


10-Year History by Property Type

	Single Family Residential		Multiple Family Residential		Manufacturing		Commercial		"Other" Real Property		State Assessed		Personal Property		TOTAL COUNTY ASSESSED VALUE
2008	4,725,894,569	55.79%	313,400,490	3.70%	1,300,016,360	15.35%	871,186,538	10.29%	599,077,230	7.07%	190,435,216	2.25%	470,193,150	5.55%	8,470,203,554
2009	5,438,864,177	57.91%	334,695,540	3.56%	1,279,516,440	13.62%	932,059,630	9.92%	662,529,080	7.05%	203,662,013	2.17%	540,549,660	5.76%	9,391,876,541
2010	5,289,729,247	56.50%	327,205,480	3.49%	1,291,568,180	13.79%	970,679,504	10.37%	666,734,866	7.12%	283,324,651	3.03%	533,938,530	5.70%	9,363,180,459
2011	5,211,244,830	56.04%	267,906,650	2.88%	1,215,502,500	13.07%	1,003,117,374	10.79%	676,864,430	7.28%	292,753,631	3.15%	632,409,140	6.80%	9,299,798,556
2012	4,986,167,672	54.22%	323,431,698	3.52%	1,172,562,650	12.75%	1,016,089,294	11.05%	659,561,919	7.17%	309,241,873	3.36%	729,798,280	7.94%	9,196,853,387
2013	4,511,033,828	51.97%	291,528,190	3.36%	1,207,045,420	13.91%	1,004,954,550	11.58%	577,515,130	6.65%	321,228,095	3.70%	766,571,190	8.83%	8,679,876,404
2014	4,640,659,390	52.04%	297,130,514	3.33%	1,283,103,610	14.39%	1,007,066,310	11.29%	575,092,160	6.45%	349,537,107	3.92%	764,043,890	8.57%	8,916,632,982
2015	4,890,657,558	53.34%	296,153,429	3.23%	1,235,959,203	13.48%	1,013,156,468	11.05%	585,888,673	6.39%	379,589,844	4.14%	767,431,641	8.37%	9,168,836,816
2016	5,303,850,436	54.28%	296,333,440	3.03%	1,468,989,830	15.03%	1,026,275,730	10.50%	360,243,966	3.69%	418,899,315	4.29%	896,867,720	9.18%	9,771,460,436
2017	5,619,284,800	55.81%	304,117,650	3.02%	1,416,929,370	14.07%	1,038,040,510	10.31%	355,951,093	3.54%	390,806,294	3.88%	943,988,500	9.38%	10,069,118,217

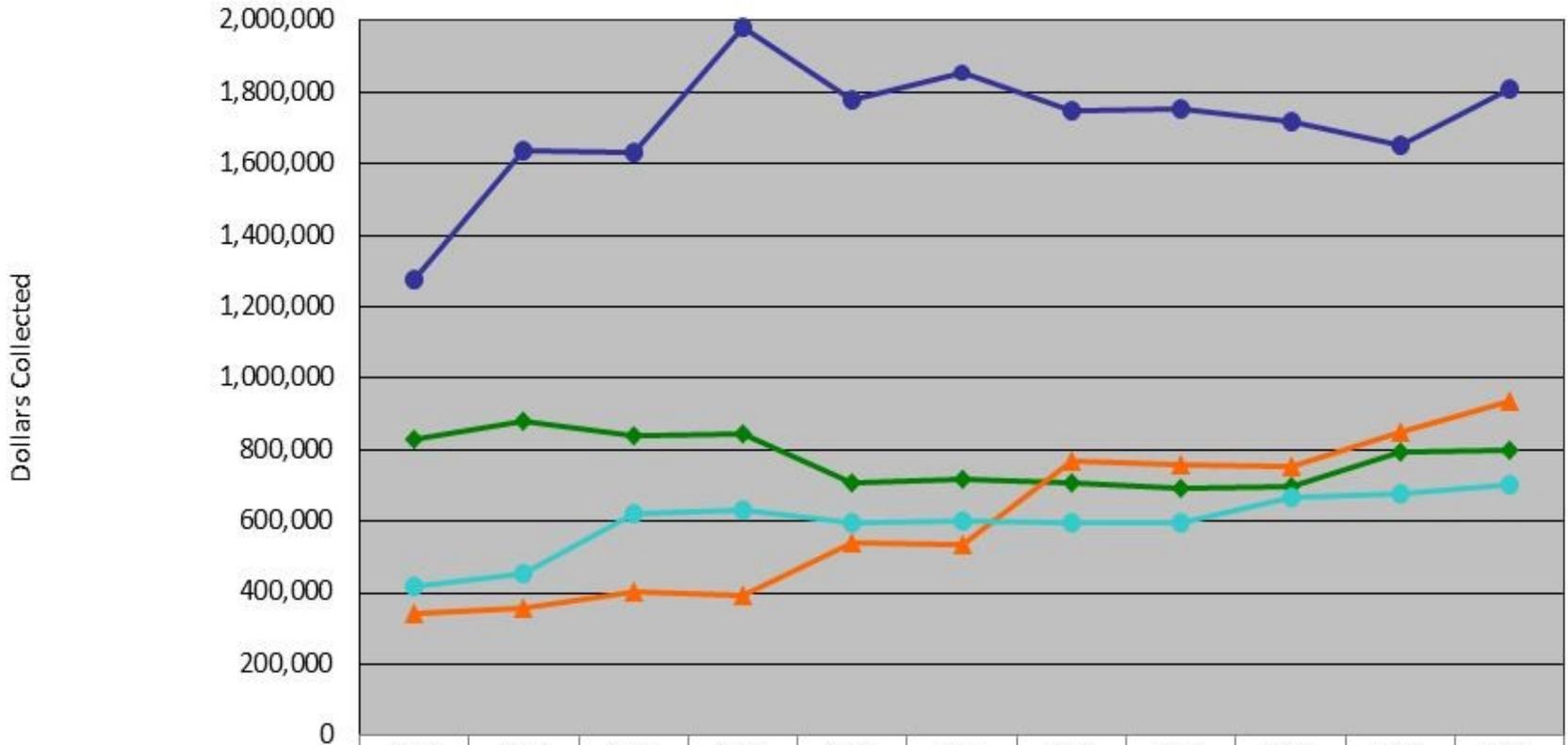
Special Assessments Distribution - 2017 Payable

Percentage of Total Assessments Collected by District



Special Assessments

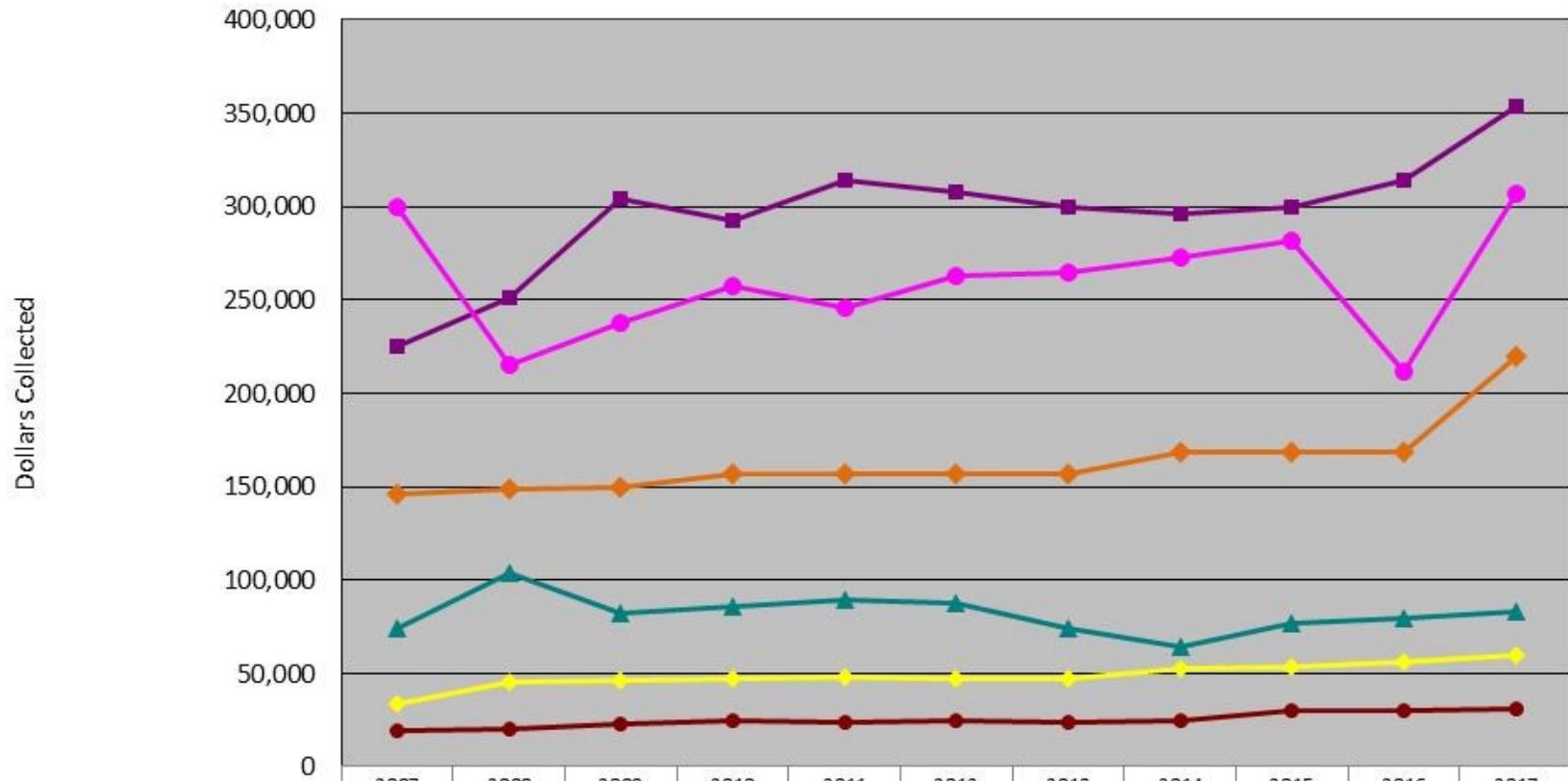
Special Assessment Districts, Certified Levy for Collection



	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
CDID #1 - Longview	1,277,431	1,637,171	1,633,721	1,980,833	1,780,877	1,854,141	1,747,679	1,751,933	1,717,284	1,652,111	1,810,514
CDID #2 - Woodland	826,724	879,198	840,335	845,044	707,367	715,588	707,089	692,754	698,151	792,498	801,000
CDID #3 - Kelso	342,257	356,417	402,362	394,166	542,160	535,409	768,053	759,482	753,282	851,400	933,750
FCZD #040 - Lower Lexington	415,293	453,131	620,654	630,782	595,853	601,243	594,835	594,835	664,291	675,274	703,800

Special Assessments

Special Assessment Districts, Certified Levy for Collection



	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Drain #010 - North Kelso	225,347	251,619	304,626	292,122	314,047	307,800	299,594	296,284	300,013	314,340	353,340
FCZD #041 - Upper Lexington	19,250	20,254	23,190	24,530	23,852	25,096	24,009	24,448	29,721	30,481	31,167
Dike #015 - Willow Grove	33,655	45,411	45,923	46,982	47,979	47,500	46,824	52,812	53,203	56,575	59,575
Silver Lake Flood #020	74,000	103,700	82,569	85,890	89,550	87,958	74,478	64,307	76,603	79,470	83,400
Mosquito	300,000	215,600	237,600	257,400	245,365	263,000	264,780	273,095	281,815	211,615	306,850
Noxious Weed	146,455	148,379	149,177	157,032	157,165	156,999	156,881	168,667	168,437	168,539	219,602

Certification of Values - 2017 Payable

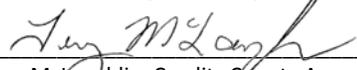
GENERAL TAXING DISTRICTS	TOTAL CERTIFIED ASSESSED VALUE for General Levies	New Construction Assessed Value (Included in Total AV)	State Assessed Value (Included in Total AV)	Annexation Assessed Value (Included in Total AV)	Senior AV Exempt from Special Levies (Included in Total AV)	Full Timber Assessed Value (NOT incl in Total AV)
County Current Expense	10,069,118,217	53,754,380	390,806,294	0	109,862,503	424,232,781
County Roads	5,599,858,322	29,309,730	216,460,648	0	54,156,154	423,921,033
City of Castle Rock	127,349,987	716,250	3,007,701	0	2,347,076	6,073
City of Kalama	218,109,609	718,920	6,720,938	0	2,368,761	245,003
City of Kelso	765,621,360	3,963,200	22,556,574	0	7,868,106	23,895
City of Longview	2,702,263,377	9,481,390	129,675,546	0	39,075,801	8,911
City of Woodland (Cowlitz ptn)	655,915,562	9,564,890	12,384,887	0	4,046,605	27,868
Port of Kalama	1,157,359,706	6,908,450	31,542,109	0	5,514,357	87,843,304
Port of Longview	7,580,871,356	31,936,130	237,973,631	0	92,833,575	305,621,139
Port of Woodland	1,330,887,155	14,909,800	121,290,554	0	11,514,571	30,768,339
Fire #1 - Woodland	478,955,223	4,107,920	69,141,109	0	6,450,604	3,058,598
Fire #2 - Kelso/Longview	2,515,187,713	12,301,450	57,629,594	0	37,002,039	10,612,371
Fire #3 - Toutle	261,980,259	3,974,340	1,623,593	0	4,262,876	1,326,972
Fire #5 - Kalama	1,119,520,589	6,747,480	31,959,312	0	5,459,487	4,912,600
Fire #6 - Castle Rock	681,111,812	5,645,460	43,824,149	0	10,955,413	8,735,412
Fire #7 - Cougar (Cowlitz ptn)	174,820,355	987,560	38,025,443	0	1,067,932	4,458,573
Fire #20 - Cowlitz/Lewis (Cowlitz ptn)	18,506,526	131,730	258,079	0	1,179,490	83,035
EMS #1 - North Country	190,867,255	1,120,870	39,513,543	0	1,067,932	47,343,233
EMS #3 - Toutle	278,116,429	4,052,280	1,623,593	0	4,262,876	15,100,350
EMS #20 - Cowlitz/Lewis (Cowlitz ptn)	19,310,626	131,730	258,079	0	1,179,490	235,824
Cemetery #1 - Castle Rock	644,496,011	5,011,780	39,864,652	0	10,654,269	42,866,855
Cemetery #2 - Woodland	1,340,850,641	14,812,290	121,272,720	0	11,565,141	61,115,086
Cemetery #3 - Silverlake	289,170,319	4,053,440	2,787,633	0	4,041,376	82,480,144
Cemetery #4 - Ostrander	177,472,658	801,160	14,380,497	0	2,490,741	46,190,113
Cemetery #5 - Kalama	971,880,164	6,731,840	27,753,585	0	4,640,579	11,861,625
Cemetery #6 - Rose Valley	591,249,879	2,867,480	23,211,083	0	6,768,916	71,489,698
Cemetery #7 - Stella	61,738,661	1,099,150	967,905	0	993,916	9,149,579
Partial County Rural Library	1,066,499,778	5,310,220	9,257,024	0	16,357,354	32,407,062
Yale Valley Library	190,006,165	1,120,870	38,036,843	0	1,067,932	44,080,121
Ft Vancouver Library (Cowlitz ptn)	655,915,562	9,564,890	12,384,887	0	4,046,605	27,868

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	4,632,025,102	45,753,776	22,876,888	121,312,865
Toutle School District #130	291,633,659	85,328,309	77,086,660	11,315,752
Castle Rock Sch Dist #401 (Cowlitz ptn)	649,783,757	56,827,652	28,413,826	34,248,980
Kalama School District #402	1,143,726,406	78,314,754	62,638,190	13,270,560
Woodland Sch Dist #404 (Cowlitz ptn)	1,329,285,500	61,107,368	65,353,623	26,818,167
Kelso School District #458	1,912,801,290	96,808,629	61,573,309	73,024,848

I hereby attest that these amounts are the CERTIFIED ASSESSED VALUES used to calculate the 2016 levy for taxes to be collected in the year 2017.

Signed this 9th day of January, 2017


Terry McLaughlin, Cowlitz County Assessor

Local School Levies - 2017 Payable

<u>Longview School District #122</u>		Levy Amount	Levy Rate	<u>Election Information</u>	
2017 Payable Assessed Value	4,632,025,102	Maintenance & Operations	15,433,902	3.315623	<i>M & O collection in 2015, 2016, 2017, 2018 approved on 2/11/14</i>
<i>Not included in the District AV above:</i>		2007 Unlimited GO Refunding Bond	380,000	0.081235	<i>\$39,700,000 over 20 years approved on 3/13/01</i>
Full Timber Assessed Value	45,753,776	2011 Unlimited GO Refunding Bond	316,000	0.067553	<i>\$39,700,000 over 20 years approved on 3/13/01</i>
1/2 TAV or 80% of 1983 Timber Roll	22,876,888	2016 Unlimited GO Refunding Bond	3,781,000	0.808290	<i>\$29,365,000 over 20 years approved on 11/2/99</i>
Senior AV Exempt from Special Levies	121,312,865	Capital Projects Fund	<u>1,506,783</u>	<u>0.322115</u>	<i>Capital fund collection in 2015, 2016, 2017, 2018 appr on 2/11/14</i>
Total 2017 Levy for Longview Sch Dist #122			21,417,685	4.594816	
<u>Toutle School District #130</u>					
2017 Payable Assessed Value	291,633,659	Maintenance & Operations	1,110,000	3.010411	<i>M & O collection in 2015, 2016, 2017 approved on 2/11/14</i>
<i>Not included in the District AV above:</i>		2015 Unlimited GO Bond	<u>475,000</u>	<u>1.260074</u>	<i>\$7,095,000 over 20 years approved on 2/10/15</i>
Full Timber Assessed Value	85,328,309				
1/2 TAV or 80% of 1983 Timber Roll	77,086,660				
Senior AV Exempt from Special Levies	11,315,752				
Total 2017 Levy for Toutle Sch Dist #130:			1,585,000	4.270485	
<u>Castle Rock School District #401</u>					
2017 Payable Assessed Value	649,783,757	Maintenance & Operations	2,050,000	2.628518	<i>M & O collection in 2016, 2017, 2018 approved on 2/10/15</i>
<i>Not included in the District AV above:</i>		Capital Projects Fund	<u>200,000</u>	<u>0.245246</u>	<i>\$200,000 for each of six years (begin 2016) approved on 2/10/15</i>
Full Timber Assessed Value	56,827,652				
1/2 TAV or 80% of 1983 Timber Roll	28,413,826				
Senior AV Exempt from Special Levies	34,248,980				
Total 2017 Levy for Castle Rock Sch Dist #401:			2,250,000	2.873764	
<u>Kalama School District #402</u>					
2017 Payable Assessed Value	1,143,726,406	Maintenance & Operations	2,179,947	1.807038	<i>M & O collection in 2016, 2017, 2018 approved on 2/10/15</i>
<i>Not included in the District AV above:</i>		Capital Projects Fund	<u>500,000</u>	<u>0.409152</u>	<i>\$500,000 for each of three years (begin 2016) approved on 2/10/15</i>
Full Timber Assessed Value	78,314,754				
1/2 TAV or 80% of 1983 Timber Roll	62,638,190				
Senior AV Exempt from Special Levies	13,270,560				
Total 2017 Levy for Kalama Sch Dist #402:			2,679,947	2.216190	
<u>Woodland School District #404</u>					
2017 Payable Assessed Value	1,329,285,500	Maintenance & Operations	3,950,000	2.505925	<i>M & O collection in 2015, 2016, 2017 approved on 2/11/14</i>
<i>Not included in the District AV above:</i>		2012 Unlimited GO Bond	800,000	0.508795	<i>\$52,835,000 over 25 years approved on 4/17/12</i>
Full Timber Assessed Value	61,107,368	2013 Unlimited GO Bond	1,900,000	1.208388	<i>\$52,835,000 over 25 years approved on 4/17/12</i>
1/2 TAV or 80% of 1983 Timber Roll	65,353,623	2015 Unlimited GO Bond	<u>300,000</u>	<u>0.190798</u>	<i>\$33,935,000 over 20 years approved on 5/18/04</i>
Senior AV Exempt from Special Levies	26,818,167				
Total 2017 Levy for Woodland Sch Dist #404:			6,950,000	4.413906	
<u>Kelso School District #458</u>					
2017 Payable Assessed Value	1,912,801,290	Maintenance & Operations	7,693,125	3.896487	<i>M & O collection in 2015, 2016, 2017, 2018 approved on 2/11/14</i>
<i>Not included in the District AV above:</i>		2007 Unlimited GO Refunding Bond	1,300,000	0.646892	<i>\$29,900,000 over 20 years approved on 3/13/2001</i>
Full Timber Assessed Value	96,808,629	2014 Unlimited GO Refunding Bond	<u>1,500,000</u>	<u>0.746414</u>	<i>\$29,900,000 over 20 years approved on 3/13/2001</i>
1/2 TAV or 80% of 1983 Timber Roll	61,573,309				
Senior AV Exempt from Special Levies	73,024,848				
Total 2017 Levy for Kelso Sch Dist #458:			10,493,125	5.289793	

Segregated Levy Rates - 2017 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 \$11.834671

*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	2017 Payable	2016 Payable	Variance
County Current Expense	1.951732	1.972787	-0.021055
<i>C.E. Includes: Veteran's Relief</i>	0.011250	0.011250	0.000000
<i>& Human Svcs Mental Health</i>	0.025000	0.025000	0.000000
State Levy	2.136948	2.083654	0.053294
County Road District (R)	1.705702	1.542592	0.163110
City of Castle Rock (CR)	3.456426	3.404991	0.051435
City of Kalama (KM)	1.937557	1.959523	-0.021966
City of Kelso (KE)	1.923672	2.061163	-0.137491
City of Longview (LV)	3.354365	3.395578	-0.041213
City of Woodland (WD)	2.062642	2.117593	-0.054951
Longview School Dist (#122)	4.594816	4.286176	0.308640
Toutle School Dist (#130)	4.270485	4.487460	-0.216975
Castle Rock School Dist (#401)	2.873764	2.997987	-0.124223
Kalama School Dist (#402)	2.216190	2.254913	-0.038723
Woodland School Dist (#404)	4.413906	4.554662	-0.140756
Kelso School Dist (#458)	5.289793	5.515250	-0.225457
Fire Dist #1 - Woodland (#1)	0.880573	0.893142	-0.012569
Fire Dist #2 - Lv / Kelso	1.802526	1.498211	0.304315
Fire Dist #3 - Toutle (#3)	0.916787	0.955689	-0.038902
Fire Dist #5 - Kalama (#5)	1.425081	1.475192	-0.050111
Fire Dist #6 - Castle Rock (#6)	1.193871	0.418902	0.774969
Fire Dist #7 - Cougar (#7)	1.084756	1.084336	0.000420
Fire Dist #20 - Ryderwood (#20)	0.827996	0.825211	0.002785

TAXING DISTRICT	2017 PAYABLE	2016 Payable	Variance
Port of Kalama (Km)	0.000000	0.000000	0.000000
Port of Longview (Lv)	0.343785	0.417696	-0.073911
Port of Woodland (Wd)	0.150275	0.156421	-0.006146
Cemetery #1 - Castle Rock (C1)	0.000000	0.069922	-0.069922
Cemetery #2 - Woodland (C2)	0.085572	0.087190	-0.001618
Cemetery #3 - Toutle (C3)	0.024195	0.024786	-0.000591
Cemetery #4 - Ostrander (C4)	0.106642	0.107988	-0.001346
Cemetery #5 - Kalama (C5)	0.104395	0.107643	-0.003248
Cemetery #6 - Rose Valley (C6)	0.080262	0.081856	-0.001594
Cemetery #7 - Stella (C7)	0.086291	0.089335	-0.003044
Fort Vancouver Reg Library (VL)	0.417214	0.447985	-0.030771
Rural Partial-County Library (RL)	0.337089	0.316443	0.020646
Yale Valley Library (YL)	0.460892	0.466241	-0.005349
E.M.S. #1 (E1)	0.499843	0.499929	-0.000086
E.M.S. #3 (E3)	0.485037	0.240153	0.244884
E.M.S. #20 (E20)	0.470639	0.498168	-0.027529

DIKING AND OTHER ASSESSMENT DISTRICTS

Not included in Consolidated Levy Rates

Levy Rate per \$1,000 of value unless otherwise indicated			
CDID #1 (Longview)	0.450825	0.412470	0.038355
CDID #2 (Woodland)	1.491487	1.502906	-0.011419
CDID #3 (Kelso)	2.252583	2.219367	0.033216
Drain 010 (North Kelso)	3.898746	3.796573	0.102173
Lexington Flood 040 (Lower)	3.411200	3.398329	0.012871
Lexington Flood 041 (Upper)	0.567266	0.565350	0.001916
Dike 015 (Willow Grove)	4.875870	4.941505	-0.065635
Silver Lake Flood 020	0.996709	0.995907	0.000802
Mosquito Control	0.035760	0.025416	0.010344
Noxious Weed	4.32 + .10/ac	3.32 + .08/ac	1.000000
Noxious Weed - Forestland	0.43 + .01/ac	0.33 + .008/ac	0.100000
Stormwater Utility	\$36 /parcel	\$36 /parcel	0.000000

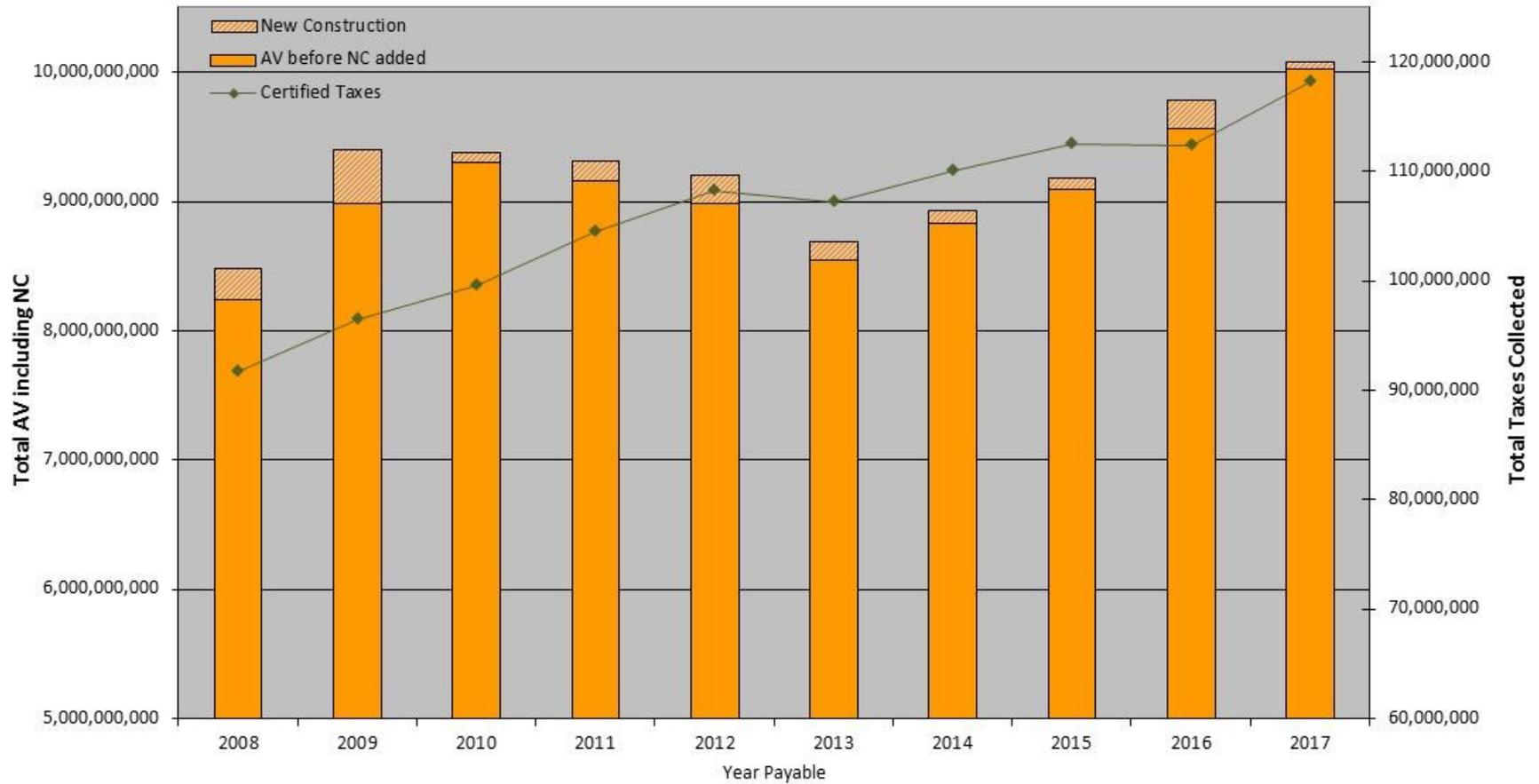
Consolidated Levy Rates - 2017 Payable

TAX CODE	TAXING DISTRICTS	2017 PAYABLE	2016 PAYABLE	Variance	TAX CODE	TAXING DISTRICTS	2017 PAYABLE	2016 PAYABLE	Variance
400	LV-122-Lv	12.381646	12.155891	0.225755	770	R-402-Wd-C5	8.265242	8.118010	0.147232
410	R-122-Lv	10.732983	10.302905	0.430078	780	R-402-Km-C6	8.090834	7.935802	0.155032
415	R-122-Lv-RL	11.070072	10.619348	0.450724	790	R-402-Lv-C6	8.434619	8.353498	0.081121
420	R-122-Lv-#2-RL	12.872598	12.117559	0.755039	795	R-402-Lv-#5-C6	9.859700	9.828690	0.031010
421	R-122-Lv-#2-RL	10.735650	10.033905	0.701745	800	KE-458-Lv-#2	13.448456	13.548761	-0.100305
425	R-122-Lv-#2	12.535509	11.801116	0.734393	802	KE-458-Lv-#2-C6	13.528718	13.630617	-0.101899
430	R-122-Lv-#6-RL	12.263943	11.038250	1.225693	805	LV-458-Lv	13.076623	13.384965	-0.308342
440	R-122-Lv-C7-RL	11.156363	10.708683	0.447680	810	R-458-Lv	11.427960	11.531979	-0.104019
450	R-122-Lv-#2-C7-RL	12.958889	12.206894	0.751995	815	R-458-Lv-RL	11.765049	11.848422	-0.083373
510	R-130-Lv-C3	10.432847	10.528975	-0.096128	820	R-458-Lv-C4	11.534602	11.639967	-0.105365
515	R-130-Lv-C3-E3	10.917884	10.769128	0.148756	825	R-458-Km-C6	11.164437	11.196139	-0.031702
520	R-130-Lv-#3-C3-E3	11.834671	11.724817	0.109854	830	R-458-Lv-#2	13.230486	13.030190	0.200296
521	R-130-Lv-#3-C3-E3	9.697723	9.641163	0.056560	835	R-458-Lv-#2-RL	13.567575	13.346633	0.220942
530	R-130-Lv-#6-C3	11.626718	10.947877	0.678841	840	R-458-Lv-#2-C4	13.337128	13.138178	0.198950
540	R-130-Lv-C1	10.408652	10.574111	-0.165459	845	R-458-Lv-#5-C6	12.933303	13.089027	-0.155724
545	R-130-Lv-C1-E3	10.893689	10.814264	0.079425	850	R-458-Lv-C6	11.508222	11.613835	-0.105613
550	R-130-Lv-#3-C1-E3	11.810476	11.769953	0.040523	855	R-458-Km-#5-C6	12.589518	12.671331	-0.081813
600	CR-401-Lv-#6-C1	11.956526	11.365939	0.590587	860	R-458-Lv-#2-C6	13.310748	13.112046	0.198702
620	R-401-Lv-C1	9.011931	9.084638	-0.072707	861	R-458-Lv-#2-C6	11.173800	11.028392	0.145408
625	R-401-Lv-C1-E3	9.496968	9.324791	0.172177	865	R-458-Km-#2-C6	12.966963	12.694350	0.272613
630	R-401-Lv-#2-C1	10.814457	10.582849	0.231608	880	R-458-Lv-#6	12.621831	11.950881	0.670950
640	R-401-Lv-#3-C1-E3	10.413755	10.280480	0.133275	885	R-458-Lv-#6-RL	12.958920	12.267324	0.691596
650	R-401-Lv-#6-C1	10.205802	9.503540	0.702262	890	R-458-Lv-#6-C4	12.728473	12.058869	0.669604
651	R-401-Lv-#6-C1	8.068854	7.419886	0.648968	900	WD-404-Wd-C2-VL	11.218289	11.420292	-0.202003
660	R-401-Lv-#6	10.205802	9.433618	0.772184	910	R-404-Wd-C2	10.444135	10.397306	0.046829
670	R-401-Lv	9.011931	9.014716	-0.002785	912	R-404-Wd-C2-YL	10.905027	10.863547	0.041480
675	R-401-Lv-E20	9.482570	9.512884	-0.030314	915	R-404-Wd-C2-E1-YL	11.404870	11.363476	0.041394
680	R-401-Lv-#20-E20	10.310566	10.338095	-0.027529	917	R-404-Wd-C2-E1	10.943978	10.897235	0.046743
710	R-402-Km	8.010572	7.853946	0.156626	920	R-404-Wd-#1-C2	11.324708	11.290448	0.034260
715	R-402-Km-#5-C6	9.515915	9.410994	0.104921	921	R-404-Wd-#1-C2	9.187760	9.206794	-0.019034
720	R-402-Lv	8.354357	8.271642	0.082715	930	R-404-Km-C2-E1-YL	11.254595	11.207055	0.047540
725	R-402-Lv-E1	8.854200	8.771571	0.082629	935	R-404-Km-C2-YL	10.754752	10.707126	0.047626
730	R-402-Lv-C4	8.460999	8.379630	0.081369	937	R-404-Km-C2	10.293860	10.240885	0.052975
735	R-402-Km-E1	8.510415	8.353875	0.156540	940	R-404-Wd-#7-C2-E1-YL	12.489626	12.447812	0.041814
750	KM-402-Km-#5-C5	9.771903	9.853712	-0.081809	941	R-404-Wd-#7-C2-E1-YL	10.352678	10.364158	-0.011480
752	KM-402-Km-#5-C6	9.747770	9.827925	-0.080155	950	R-404-Wd-#5-C2	11.869216	11.872498	-0.003282
760	R-402-Km-C5	8.114967	7.961589	0.153378	960	R-404-Km-#7-C2-E1-YL	12.339351	12.291391	0.047960
765	R-402-Km-#5-C5	9.540048	9.436781	0.103267	965	R-404-Km-#1-C2	11.174433	11.134027	0.040406

Four-Year Comparison by District

Taxing District	2014 PAYABLE			2015 PAYABLE			2016 PAYABLE			2017 PAYABLE		
	Assd Value	Levy rate	Taxes	Assd Value	Levy rate	Taxes	Assd Value	Levy rate	Taxes	Assd Value	Levy rate	Taxes
State	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	10,068,975,767	2.136948	\$21,516,878
County Current Expense	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	10,069,118,217	1.915482	\$19,652,221
County Road Dept	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	5,599,858,322	1.705702	\$9,551,690
Castle Rock	119,837,212	2.971717	\$356,122	126,606,824	2.873796	\$363,842	126,453,041	2.906079	\$367,483	127,349,987	2.958918	\$376,818
Castle Rock - Voted Levies	117,641,126	0.505180	\$59,430	124,111,070	0.473907	\$58,817	124,380,424	0.498912	\$62,055	125,002,911	0.497508	\$62,190
Kalama	185,013,031	2.099999	\$388,527	202,498,686	1.986103	\$402,183	212,817,523	1.959523	\$417,021	218,109,609	1.937557	\$422,600
Kelso	678,036,777	2.055749	\$1,393,874	690,210,344	2.046742	\$1,412,682	703,551,750	2.061163	\$1,450,135	765,621,360	1.923672	\$1,472,804
Longview	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	2,702,263,377	3.354365	\$9,064,378
Woodland	564,981,077	2.233267	\$1,261,754	599,965,974	2.150946	\$1,290,494	620,729,032	2.117593	\$1,314,451	655,915,562	2.062642	\$1,352,919
Fire #1 - Woodland	383,652,748	0.969626	\$372,000	417,329,920	0.921015	\$384,367	463,472,451	0.893142	\$413,947	478,955,223	0.880573	\$421,755
Fire #2 - Lv/Kelso	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	2,515,187,713	1.482985	\$3,729,986
Fire #2 Voted Bond	0	0	0	0	0	0	0	0	0	2,478,185,674	0.319541	\$791,882
Fire #3 - Toutle	236,774,607	0.959231	\$227,122	241,618,292	0.957049	\$231,241	247,156,715	0.955689	\$236,205	261,980,259	0.916787	\$240,180
Fire #20 - Ryderwood (fka Fire #4)	20,310,553	0.780048	\$15,843	19,515,990	0.809548	\$15,799	18,687,837	0.825211	\$15,421	18,506,526	0.827996	\$15,323
Fire #5 - Kalama	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	1,119,520,589	1.425081	\$1,595,408
Fire #6 - Castle Rock	603,509,612	0.437268	\$263,895	631,998,438	0.425238	\$268,750	655,157,694	0.418902	\$274,447	681,111,812	1.193871	\$813,160
Fire #7 - Cougar	148,410,666	0.836680	\$124,172	173,512,065	1.055594	\$183,158	169,332,697	1.084336	\$183,613	174,820,355	1.084756	\$189,637
Port of Kalama	890,648,712	0.000000	\$0	953,173,040	0.000000	\$0	1,102,612,437	0.000000	\$0	1,157,359,706	0.000000	\$0
Port of Longview	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	7,580,871,356	0.343785	\$2,606,190
Port of Woodland	1,118,673,552	0.178783	\$200,000	1,213,606,530	0.164798	\$200,000	1,278,600,446	0.156421	\$200,000	1,330,887,155	0.150275	\$199,999
Cemetery #1 - Castle Rock	577,964,030	0.072443	\$41,869	602,198,419	0.070805	\$42,639	623,269,262	0.069922	\$43,580	644,496,011	0.000000	\$0
Cemetery #2 - Woodland	1,127,654,784	0.090057	\$101,553	1,223,112,677	0.089024	\$108,886	1,288,278,063	0.087190	\$112,325	1,340,850,641	0.085572	\$114,739
Cemetery #3 - Toutle	263,918,980	0.024786	\$6,541	269,150,891	0.024814	\$6,679	275,497,108	0.024786	\$6,828	289,170,319	0.024195	\$6,996
Cemetery #4 - Ostrander	172,947,745	0.105439	\$18,235	161,229,712	0.112033	\$18,063	172,731,538	0.107988	\$18,653	177,472,658	0.106642	\$18,926
Cemetery #5 - Kalama	711,075,033	0.110778	\$78,771	772,891,507	0.107909	\$83,402	918,519,540	0.107643	\$98,872	971,880,164	0.104395	\$101,459
Cemetery #6 - Rose Valley	537,767,888	0.087407	\$47,005	552,913,655	0.085013	\$47,005	574,234,386	0.081856	\$47,005	591,249,879	0.080262	\$47,455
Cemetery #7 - Stella	53,548,819	0.092438	\$4,950	54,969,500	0.092222	\$5,069	57,955,961	0.089335	\$5,178	61,738,661	0.086291	\$5,327
Ft Vancouver Reg Library	564,981,077	0.499703	\$282,323	599,965,974	0.469039	\$281,407	620,729,032	0.447985	\$278,077	655,915,562	0.417214	\$273,657
Rural Partial-County Library	938,598,307	0.358293	\$336,293	984,448,714	0.349405	\$343,971	1,016,005,214	0.316443	\$321,508	1,066,499,778	0.337089	\$359,505
Yale Valley Library	164,982,835	0.500000	\$82,491	189,984,127	0.445673	\$84,671	185,664,098	0.466241	\$86,564	190,006,165	0.460892	\$87,572
EMS #1	164,924,858	0.499327	\$82,351	190,857,316	0.499994	\$95,428	186,616,174	0.499929	\$93,295	190,867,255	0.499843	\$95,404
EMS #1 Voted Levy	0	0.000000	\$0	189,688,636	1.045645	\$198,347	0	0.000000	\$0	0	0.000000	\$0
EMS #3	253,403,727	0.241025	\$61,077	259,605,092	0.241261	\$62,391	265,468,415	0.240153	\$63,753	278,116,429	0.485037	\$134,897
EMS #20 (fka EMS #4)	20,310,553	0.091508	\$1,859	20,319,190	0.095090	\$1,932	19,499,697	0.498168	\$9,714	19,310,626	0.470639	\$9,088
Longview Sch Dist #122 M & O	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	4,632,025,102	3.315623	\$15,358,049
Longview Sch Dist #122 Bonds	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	4,632,025,102	1.279193	\$5,925,254
Toutle Sch Dist #130 M & O	266,109,816	3.074040	\$818,032	271,275,332	3.186340	\$864,375	279,082,740	3.116494	\$869,760	291,633,659	3.010411	\$877,937
Toutle Sch Dist #130 Bonds	266,109,816	0.633767	\$168,652	271,275,332	0.000000	\$0	279,082,740	1.370966	\$382,613	291,633,659	1.260074	\$367,480
Castle Rock Sch Dist #401 M & O	582,402,211	2.931364	\$1,707,233	605,969,497	2.834170	\$1,717,420	629,365,947	2.741714	\$1,725,542	649,783,757	2.628518	\$1,707,968
Castle Rock Sch Dist #401 Bonds	582,402,211	0.000000	\$0	605,969,497	0.000000	\$0	629,365,947	0.256273	\$161,290	649,783,757	0.245246	\$159,357
Kalama Sch Dist #402 M & O	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	1,143,726,406	1.807038	\$2,066,757
Kalama Sch Dist #402 Bonds	877,361,943	0.301204	\$264,265	939,267,727	0.282005	\$264,878	1,090,266,124	0.428268	\$466,926	1,143,726,406	0.409152	\$467,958
Woodland Sch Dist #404 M & O	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	1,329,285,500	2.505925	\$3,331,090
Woodland Sch Dist #404 Bonds	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	1,329,285,500	1.907981	\$2,536,252
Kelso Sch Dist #458 M & O	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	1,912,801,290	3.896487	\$7,453,205
Kelso Sch Dist #458 Bonds	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	1,912,801,290	1.393306	\$2,665,117

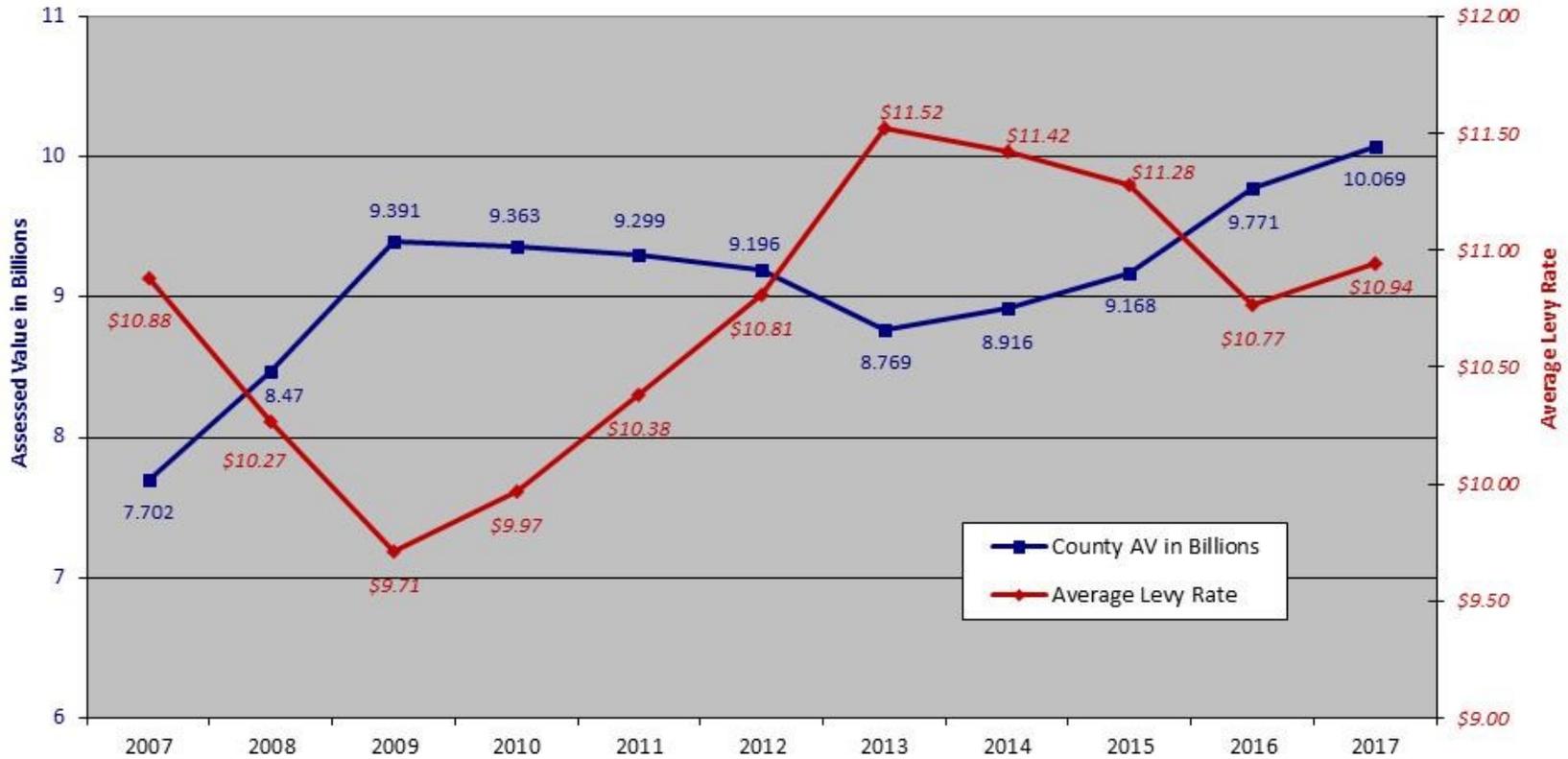
Assessed Value, Taxes and New Construction



	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
AV before NC added	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	10,015,363,837
New Construction	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	53,754,380
Total County AV	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	10,069,118,217
Certified Taxes	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	118,247,469

Levy Rate Trends and Assessed Value

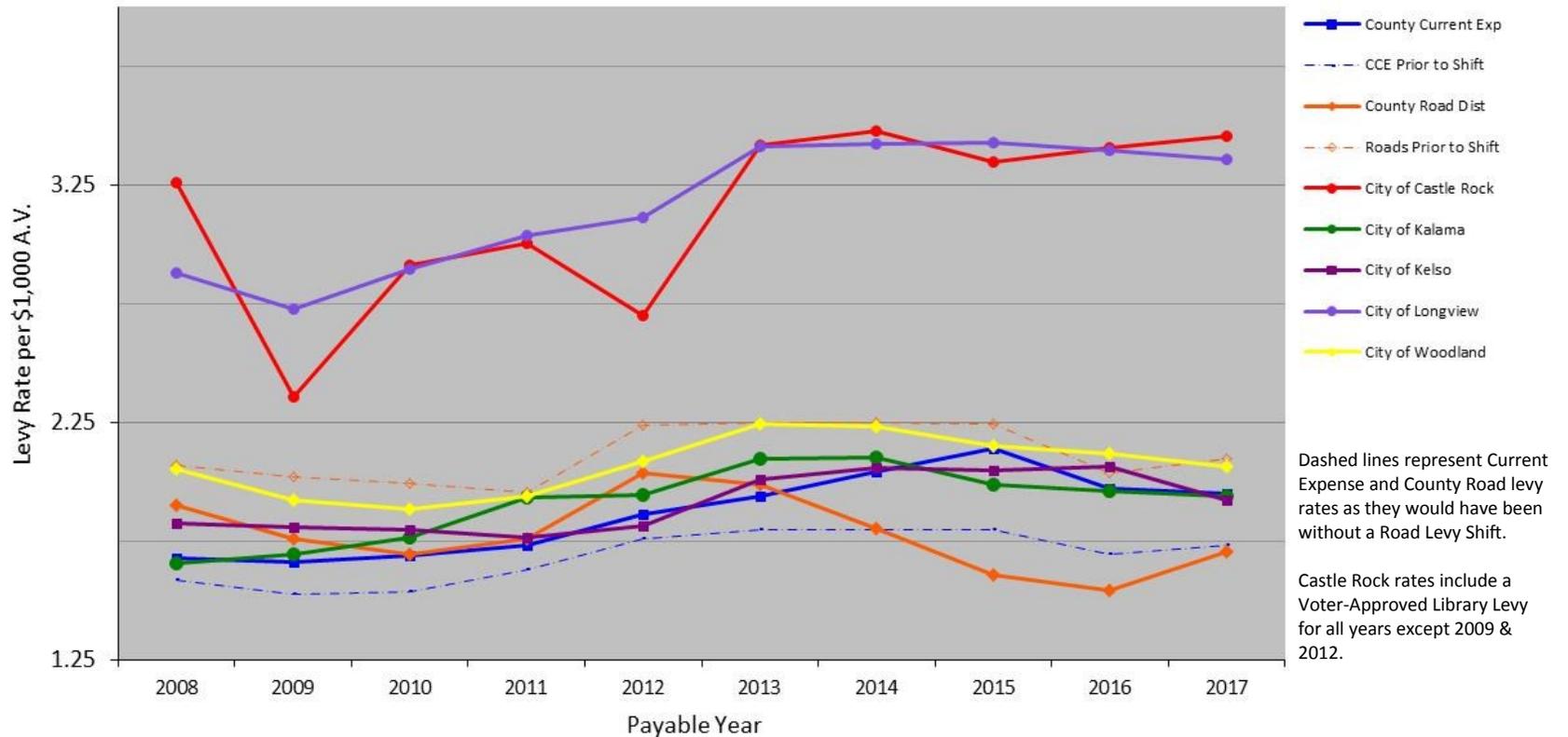
Levy Rate Trend, County Average



Payable Year	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Average Levy Rate	\$10.88	\$10.27	\$9.71	\$9.97	\$10.38	\$10.81	\$11.52	\$11.42	\$11.28	\$10.77	\$10.94
County AV in Billions	7.702	8.47	9.391	9.363	9.299	9.196	8.769	8.916	9.168	9.771	10.069

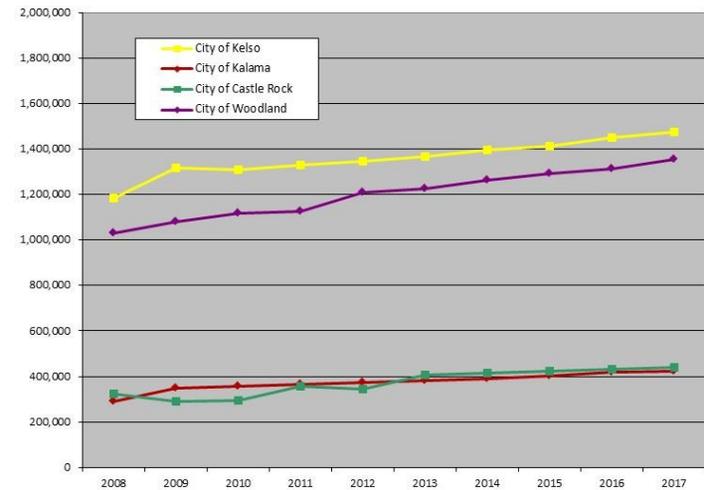
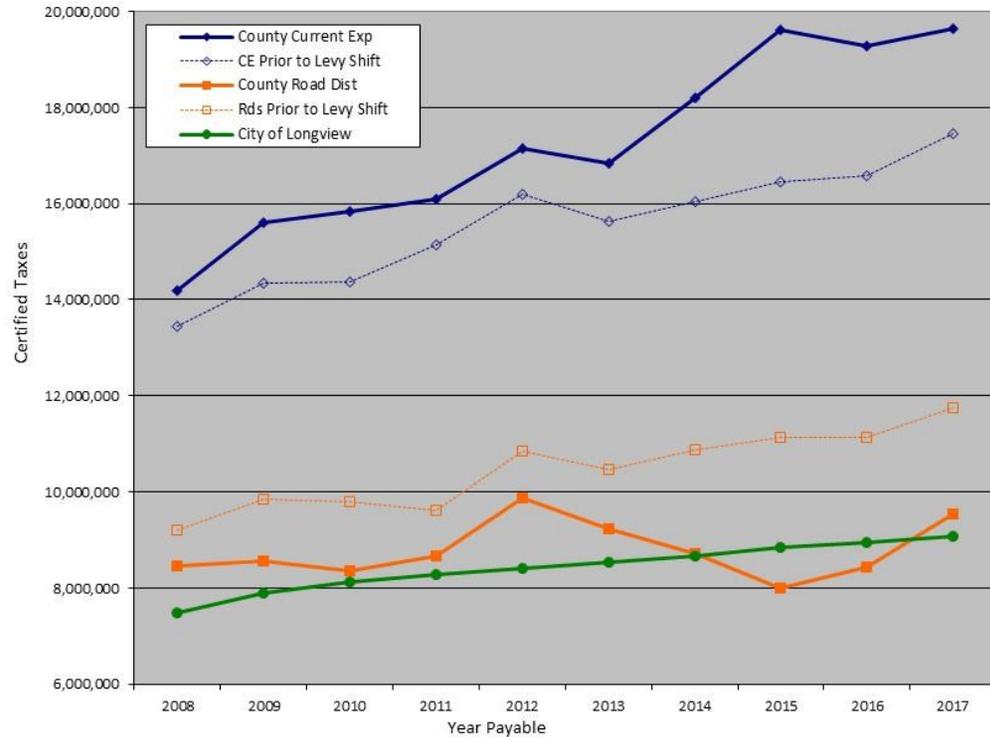
10-Year Levy Rate Comparison

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
County Current Exp	1.675623	1.662884	1.690435	1.730445	1.864780	1.940896	2.042328	2.140439	1.972787	1.951732
<i>C.E. Prior to Levy Shift</i>	1.586427	1.528047	1.534367	1.627377	1.760557	1.799934	1.799980	1.795692	1.696472	1.733243
County Road Dist	1.901268	1.759620	1.696330	1.759171	2.038526	1.986832	1.803163	1.607156	1.542592	1.705702
<i>Roads Prior to Levy Shift</i>	2.071108	2.019580	1.993354	1.953655	2.236213	2.250000	2.250000	2.243430	2.035919	2.098569
City of Castle Rock	3.257303	2.355276	2.908220	3.003948	2.698378	3.417807	3.476897	3.347703	3.404991	3.456426
City of Kalama	1.654047	1.692989	1.762557	1.932660	1.945707	2.096276	2.099999	1.986103	1.959523	1.937557
City of Kelso	1.821901	1.810218	1.798472	1.764340	1.813072	2.011558	2.055749	2.046742	2.061163	1.923672
City of Longview	2.878181	2.723984	2.895612	3.036286	3.114063	3.410017	3.423604	3.426732	3.395578	3.354365
City of Woodland	2.054821	1.920870	1.882207	1.937361	2.086001	2.241339	2.233267	2.150946	2.117593	2.062642



County & City Certified Taxes, 10-Year History

For the years 2008 through 2017 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.

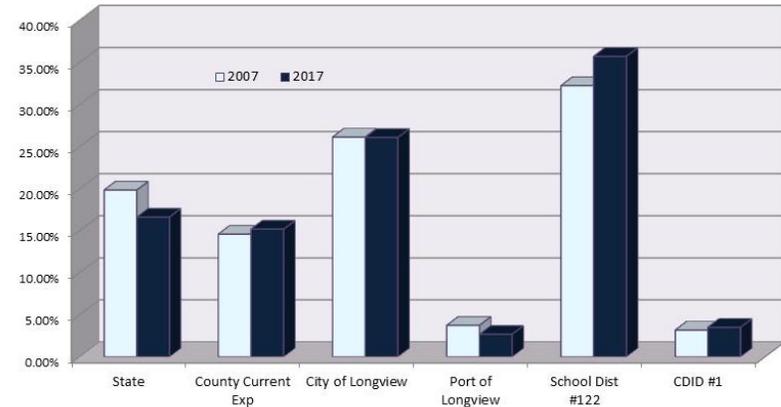
COUNTY & CITIES	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
County Current Exp	14,192,868.01	15,617,600.45	15,827,848.36	16,092,807.39	17,150,115.20	16,846,737.19	18,210,689.30	19,625,337.93	19,277,010.44	19,652,229.67
C.E. Prior to Levy Shift	13,437,367.89	14,351,235.70	14,366,564.49	15,134,277.39	16,191,585.20	15,623,209.53	16,049,764.30	16,464,412.93	16,577,010.44	17,452,229.67
County Road Dist	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	9,551,692.48
Roads Prior to Levy Shift	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	11,751,692.48
City of Castle Rock	323,325.23	288,983.61	295,072.70	356,000.00	345,406.84	405,118.95	415,552.19	422,659.26	429,537.40	439,008.18
City of Kalama	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	422,599.82
City of Kelso	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	1,472,804.34
City of Longview	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	9,064,377.67
City of Woodland	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	1,352,919.07

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	
	2007		2017		2007	2017
State	2.388654	19.89%	2.136948	16.65%	238.87	213.69
County General	1.756427	14.63%	1.951732	15.21%	175.64	195.17
City of Longview	3.147328	26.21%	3.354365	26.14%	314.73	335.44
Port of Longview	0.450317	3.75%	0.343785	2.68%	45.03	34.38
Longview School Dist #122	3.883947	32.34%	4.594816	35.81%	388.39	459.48
CDID #1	0.381764	3.18%	0.450825	3.51%	38.18	45.08
Mosquito	0.043938	0.32%	0.035760	0.20%	4.39	3.58
Total Effective Levy Rate	12.052375		12.868231		1,205.24	1,286.82

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

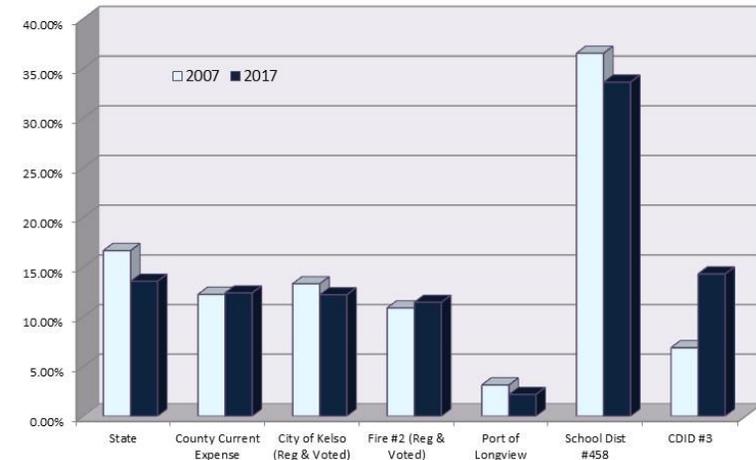


* Mosquito District is not graphed due to low percentage of total.

City of Kelso (TCA 800) inside CDID #3

Taxing/Assessment District	District Rate and Percent of Total				Amt Due per \$100,000 AV	
	2007		2017		2007	2017
State	2.388654	16.67%	2.136948	13.58%	238.87	213.69
County General	1.756427	12.26%	1.951732	12.40%	175.64	195.17
City of Kelso	1.909497	13.32%	1.923672	12.22%	190.95	192.37
Fire District #2	1.560834	10.89%	1.802526	11.45%	156.08	180.25
Port of Longview	0.450317	3.14%	0.343785	2.18%	45.03	34.38
Kelso School District #458	5.233223	36.52%	5.289793	33.61%	523.32	528.98
CDID #3	0.987612	6.89%	2.252583	14.31%	98.76	225.26
Mosquito	0.043938	0.31%	0.035760	0.23%	4.39	3.58
Effective Levy Rate	14.330502		15.736799		1,433.05	1,573.68

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



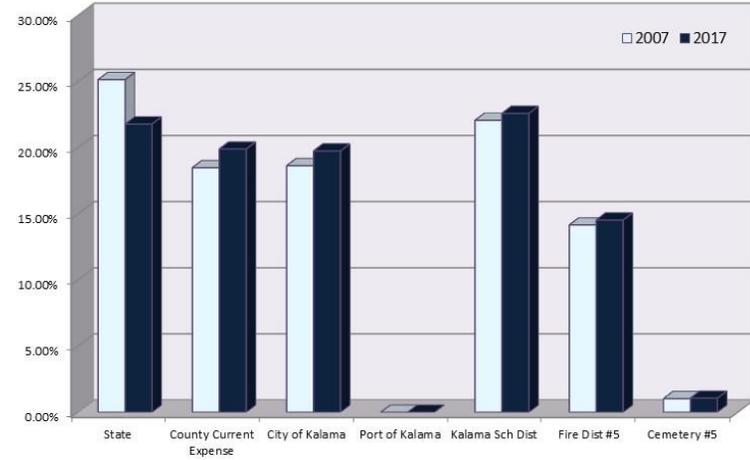
* Mosquito District is not graphed due to low percentage of total.

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	
	2007		2017		2007	2017
State	2.388654	25.15%	2.136948	21.79%	238.87	213.69
County General	1.756427	18.49%	1.951732	19.90%	175.64	195.17
City of Kalama	1.770209	18.64%	1.937557	19.76%	177.02	193.76
Port of Kalama	0.000000	0.00%	0.000000	0.00%	0.00	0.00
Kalama School District	2.096447	22.07%	2.216190	22.60%	209.64	221.62
Fire District #5	1.344656	14.16%	1.425081	14.53%	134.47	142.51
Cemetery District #5	0.097795	1.03%	0.104395	1.06%	9.78	10.44
Mosquito	0.043938	0.46%	0.035760	0.36%	4.39	3.58
Effective Levy Rate	9.498126		9.807663		949.81	980.77

Percentage of Total Effective Levy Rate
Tax Code Area 750 - City of Kalama

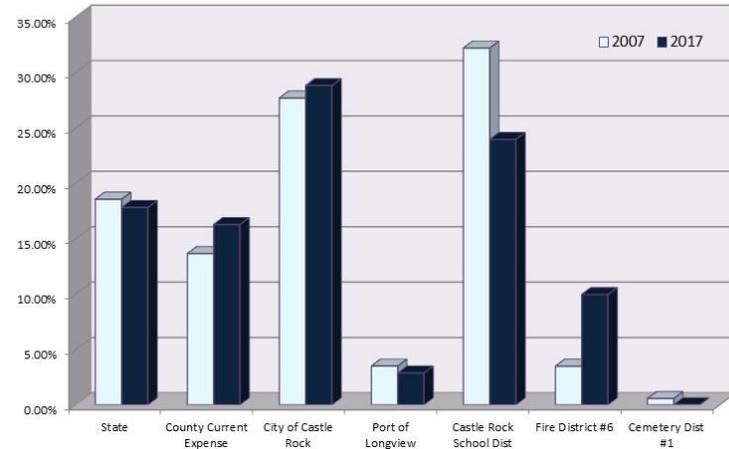


* Mosquito District is not graphed due to low percentage of total.

City of Castle Rock (TCA 600)

Taxing/Assessment District	District Rate and Percent of Total				Amt Due per \$100,000 AV	
	2007		2017		2007	2017
State	2.388654	18.56%	2.136948	17.82%	238.87	213.69
County General	1.756427	13.65%	1.951732	16.27%	175.64	195.17
City of Castle Rock	3.563131	27.69%	3.456426	28.82%	356.31	345.64
Port of Longview	0.450317	3.50%	0.343785	2.87%	45.03	34.38
Castle Rock School District	4.144053	32.21%	2.873764	23.96%	414.41	287.38
Fire District #6	0.447959	3.48%	1.193871	9.96%	44.80	119.39
Cemetery District #1	0.072001	0.56%	0.000000	0.00%	7.20	0.00
Mosquito	0.043938	0.34%	0.035760	0.30%	4.39	3.58
Effective Levy Rate	12.866480		11.992286		1,286.65	1,199.23

Percentage of Total Effective Levy Rate
Tax Code Area 600 - City of Castle Rock



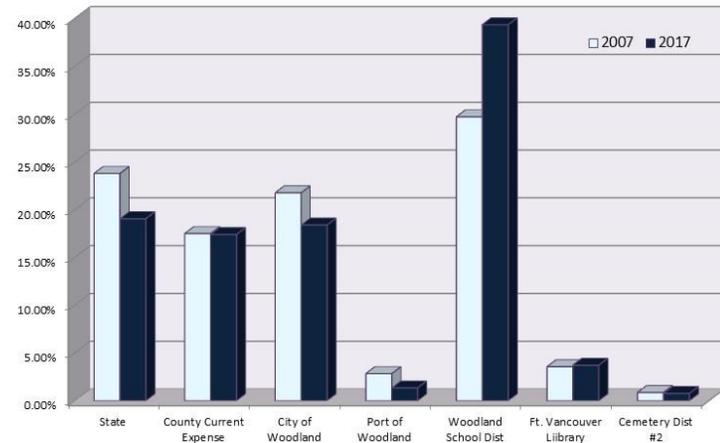
* Mosquito District is not graphed due to low percentage of total.

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	
	2007		2017		2007	2017
State	2.388654	23.78%	2.136948	19.05%	238.87	213.69
County General	1.756427	17.49%	1.951732	17.40%	175.64	195.17
City of Woodland	2.185594	21.76%	2.062642	18.39%	218.56	206.26
Port of Woodland	0.284938	2.84%	0.150275	1.34%	28.49	15.03
Woodland School District	2.983593	29.71%	4.413906	39.35%	298.36	441.39
Ft Vancouver Library	0.357470	3.56%	0.417214	3.72%	35.75	41.72
Cemetery District #2	0.087335	0.87%	0.085572	0.76%	8.73	8.56
CDID #2	2.202516	21.93%	1.491487	13.30%	4.42	3.01
Effective Levy Rate	10.044011		11.218289		1,004.40	1,124.84

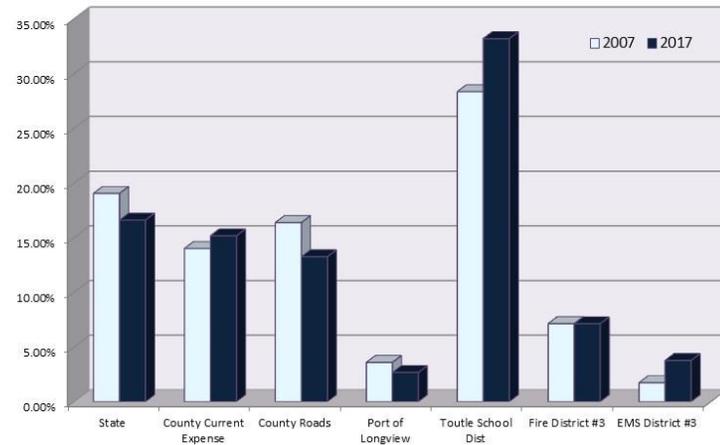
Percentage of Total Effective Levy Rate
Tax Code Area 900 - City of Woodland, inside CDID #2



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	
	2007		2017		2007	2017
State	2.388654	19.04%	2.136948	16.61%	238.87	213.69
County General	1.756427	14.00%	1.951732	15.17%	175.64	195.17
County Roads	2.054442	16.38%	1.705702	13.26%	205.44	170.57
Port of Longview	0.450317	3.59%	0.343785	2.67%	45.03	34.38
Toutle Schools	3.555300	28.34%	4.270485	33.19%	355.53	427.05
Fire District #3	0.895659	7.14%	0.916787	7.13%	89.57	91.68
Cemetery District #3	0.218081	1.74%	0.485037	3.77%	21.81	48.50
EMS District #3	0.022144	0.18%	0.024195	0.19%	2.21	2.42
Silver Lake FCZD	1.159760	9.25%	0.996709	7.75%	115.98	99.67
Mosquito	0.043938	0.35%	0.035760	0.28%	4.39	3.58
Effective Levy Rate	12.544722		12.867140		1,254.47	1,286.71

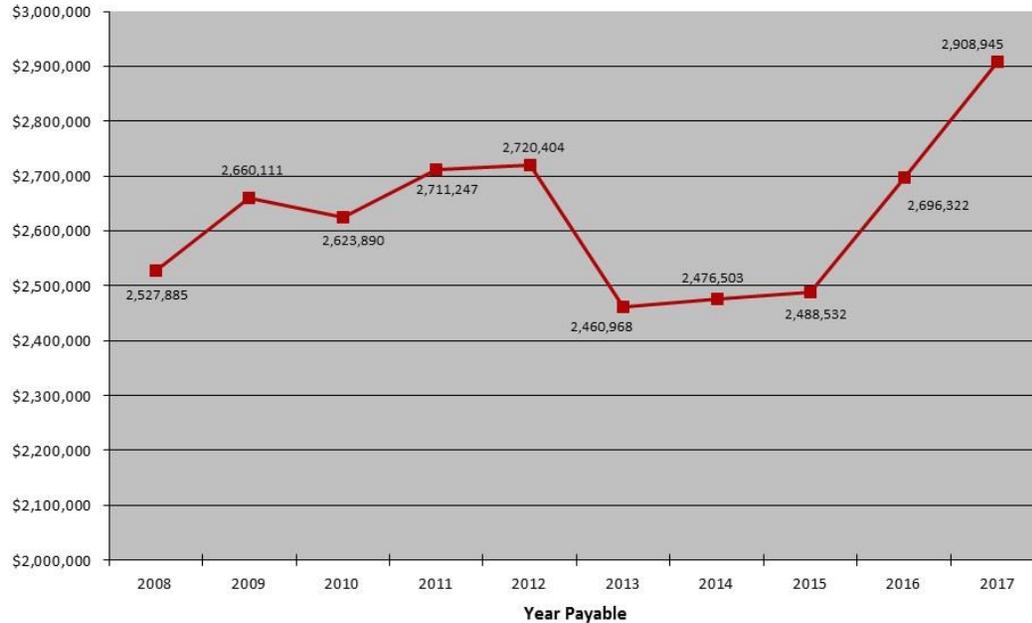
Percentage of Total Effective Levy Rate
Tax Code Area 520 - Silver Lake, inside Silver Lake FCZ



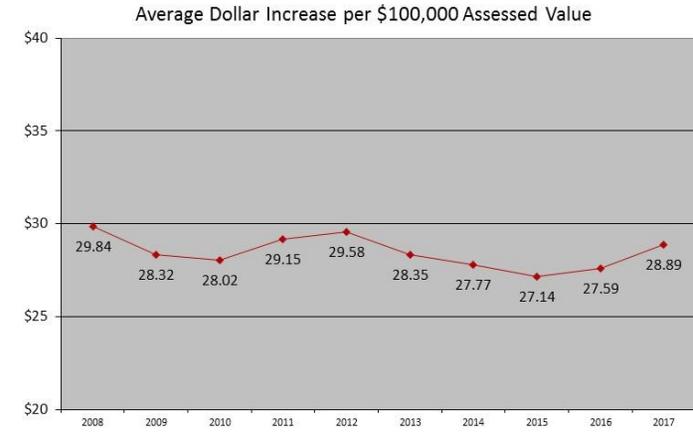
* Mosquito District is not graphed due to low percentage of total.

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



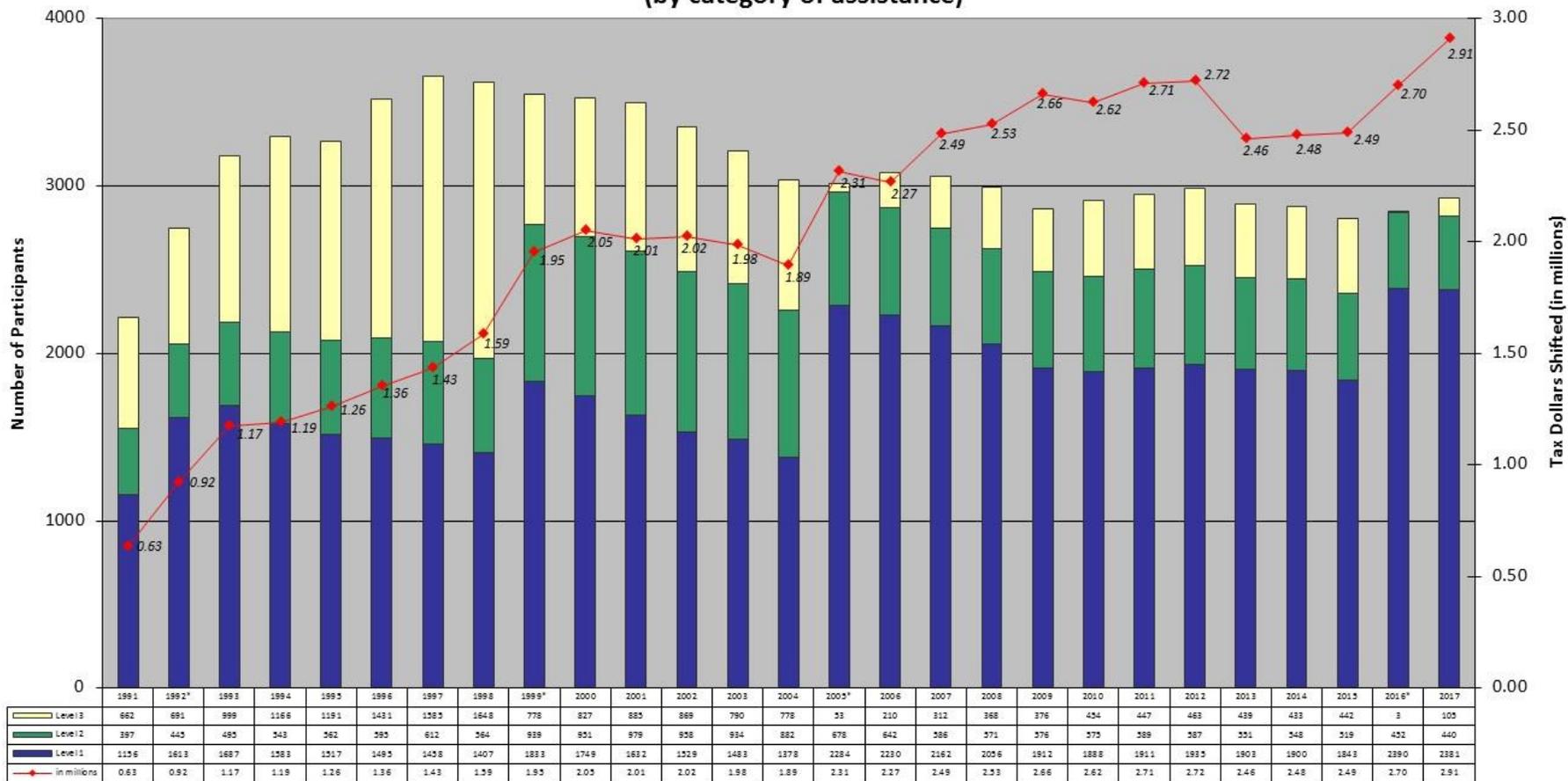
This program provides some senior and disabled citizens the opportunity to receive an exemption on property taxes, based on ownership and income requirements. Once an exemption is granted, the property owner is taxed on a frozen value instead of market value, is completely exempt from special levies, 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 total amount of taxes that have been shifted annually as well as the impact of that shift on the average taxpayer.



Year Payable	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
County Taxable AV	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	10,069,118,217
Avg Regular Levy Rate	6.728393	6.365208	6.426870	6.731723	7.004004	7.250293	7.214338	7.069119	6.655650	6.870389
Avg Special Levy Rate	3.542548	3.345114	3.539479	3.648500	3.810429	4.272830	4.209983	4.211396	4.113559	4.072651
Average Levy Rate	10.270941	9.710322	9.966349	10.380223	10.814433	11.523123	11.424321	11.280515	10.769209	10.943040
Seniors, Market Value	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	334,801,210
Seniors, Frozen Value	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	279,991,172
Reduction to Assessed Value	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	54,810,038
<i>Dollars shifted</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>	<i>\$99,788</i>
Exempt from Regular Levies	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	170,128,669
<i>Dollars shifted</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>	<i>1,168,850</i>
Exempt from Special Levies	222,200,503	218,847,008	235,787,588	249,309,569	261,109,148	246,697,078	251,062,952	252,846,659	261,533,434	279,991,172
<i>Dollars shifted</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>\$1,075,888</i>	<i>1,140,306</i>
TAX DOLLARS SHIFTED:	\$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	2,908,945
Approximate levy rate adjustment	0.298444	0.283235	0.280235	0.291538	0.295797	0.283526	0.277740	0.271412	0.260555	0.288898
Average Increase per \$100K AV	\$29.84	\$28.32	\$28.02	\$29.15	\$29.58	\$28.35	\$27.77	\$27.14	\$26.06	\$28.89

Senior Citizen & Disabled Persons Exemptions

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



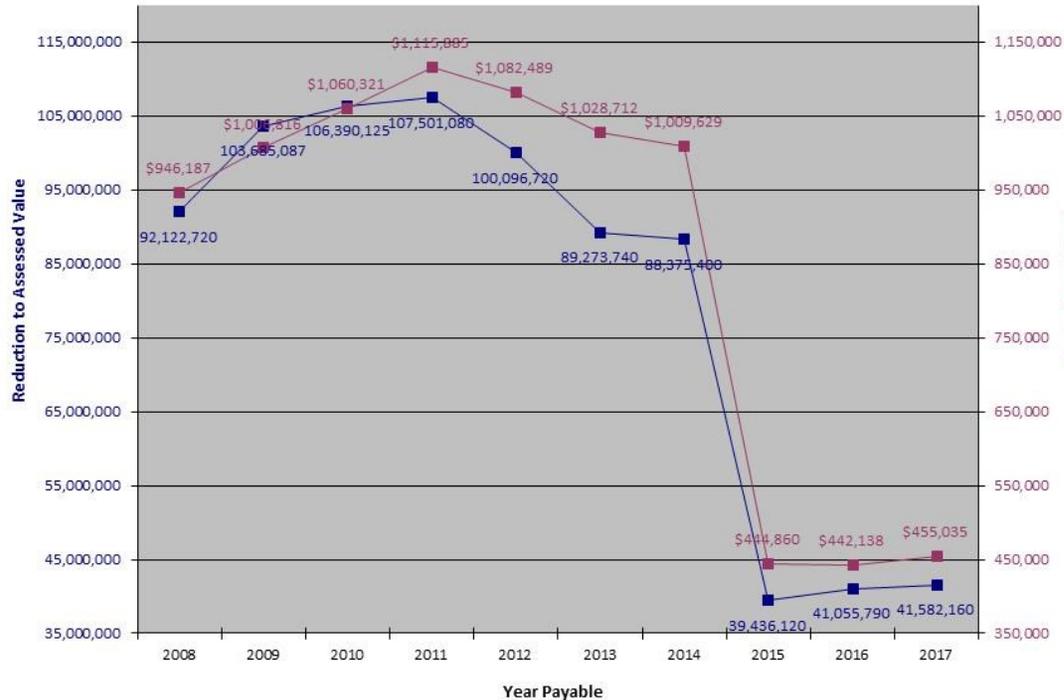
* WA State Legislature passed new income levels for the Senior Exemption program in 1992, 1999, 2005, and 2016 increasing the maximum allowable income to qualify.

- 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

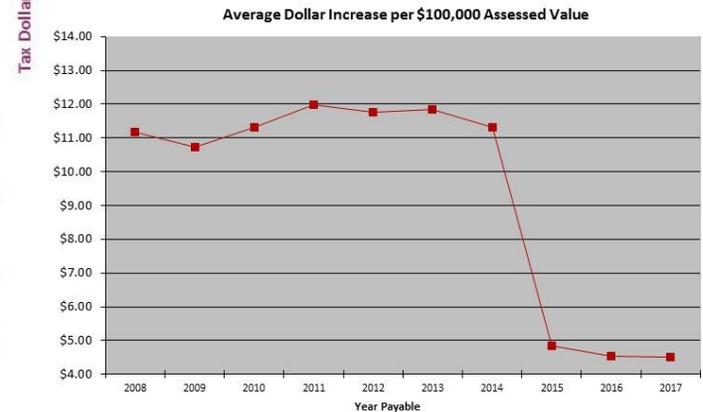
Effect of Current Use Exemptions on Total Assessed Value and Taxes Collected

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.

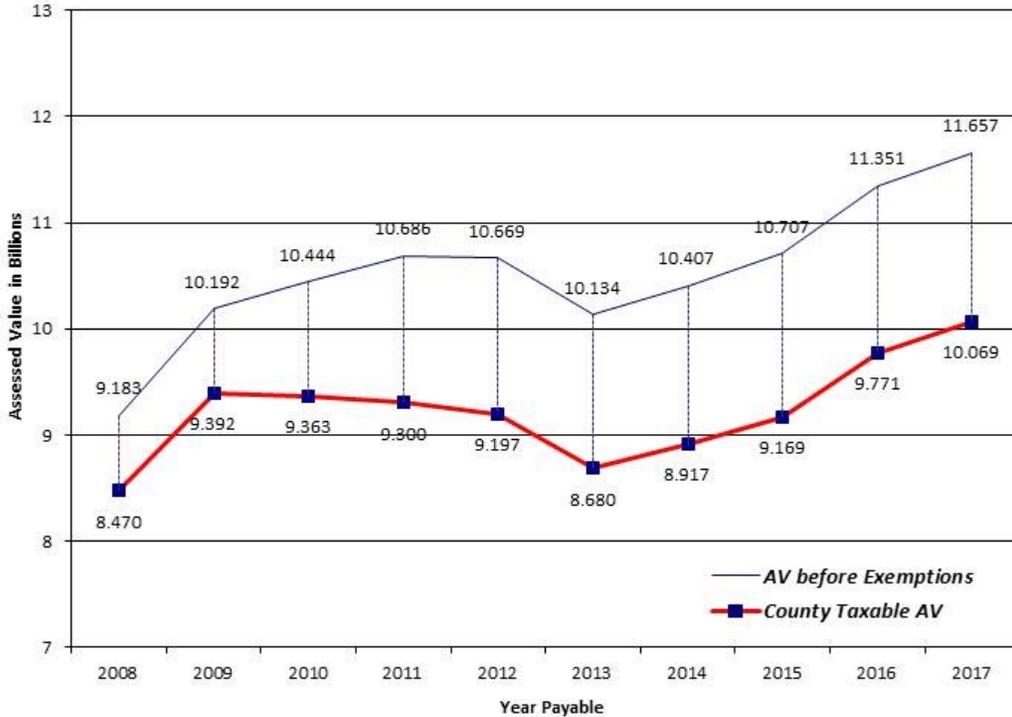
In 2014, Washington State Legislature passed a law allowing counties to merge all Open Space Timber Land with Designated Forest Land. The significant drop in Open Space values shown on these charts for 2015 payable reflects this shift in Cowlitz County, as we no longer carry a market value on land classified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



Year Payable	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Open Space Market	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>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	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	41,582,160
Average Levy Rate	10.270941	9.710322	9.966349	10.380223	10.814433	11.523123	11.424321	11.280515	10.769209	
TAX DOLLARS SHIFTED:	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	0.111708	0.107201	0.113244	0.119990	0.117702	0.118517	0.113230	.048519	.045248	
Average tax increase per \$100,000 Assessed Value	\$ 11.17	\$ 10.72	\$ 11.32	\$ 12.00	\$ 11.77	\$ 11.85	\$ 11.32	\$ 4.85	\$ 4.52	

Public & Private Exempt Properties

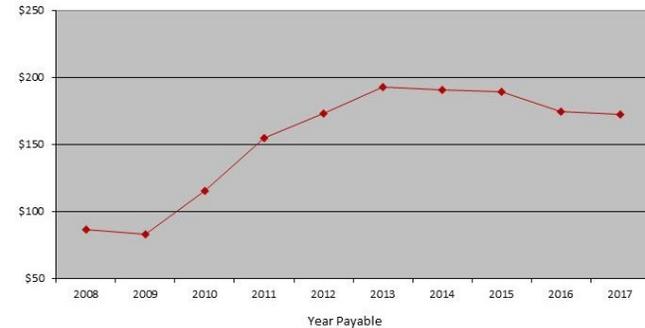
Reduction to Total County AV due to Public & Private Exempt Property



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](#).

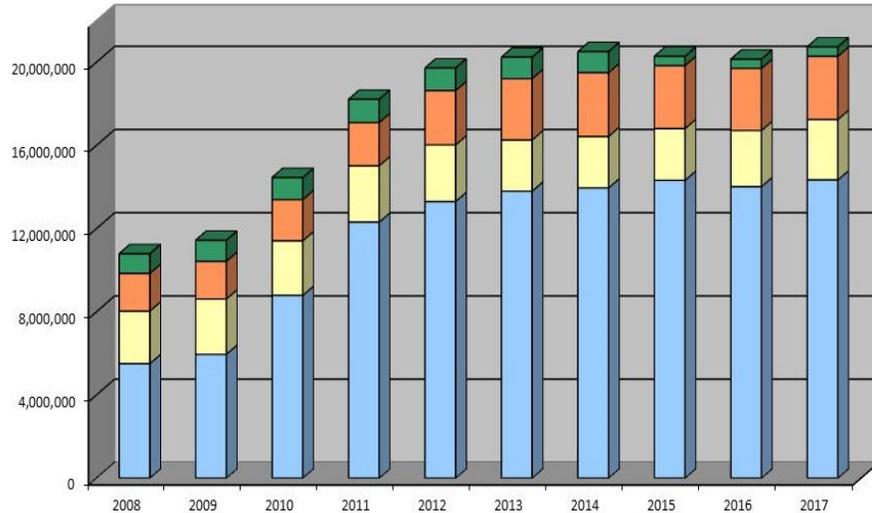
Average Dollar Increase per \$100,000 Assessed Value



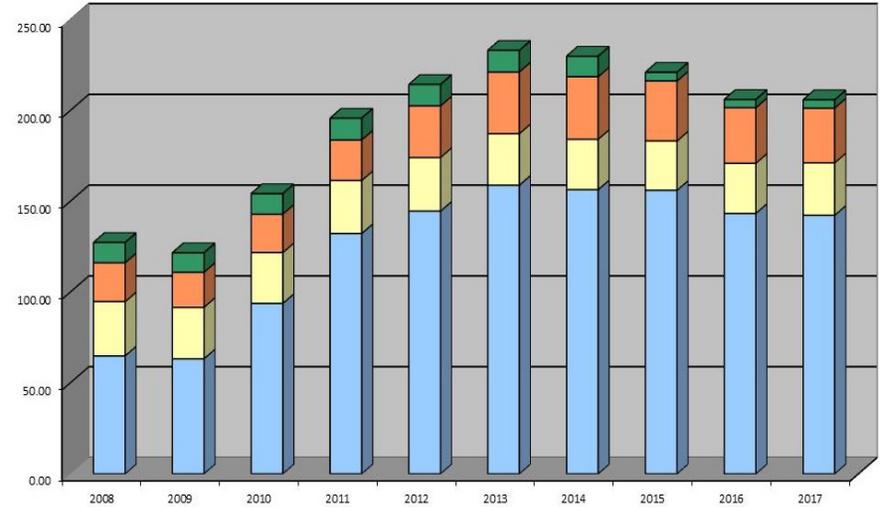
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Public Exempt, Mkt	536,236,781	613,488,441	882,038,920	1,186,249,780	1,230,598,530	1,197,797,610	1,221,910,770	1,269,766,480	1,302,136,670	1,310,812,730
Tax dollars shifted for Public Ex	5,507,656	5,957,170	8,790,708	12,313,537	13,308,225	13,802,369	13,959,501	14,323,620	14,022,982	14,344,276
Private Exempt, Mkt	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	277,464,616
Tax dollars shifted for Private Ex	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	3,036,306
Average Levy Rate	10.270941	9.710322	9.966349	10.380223	10.814433	11.523123	11.424321	11.280515	10.769209	10.943040
Total Reduction to AV	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	1,588,277,346
Total Tax Dollars Shifted	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	17,380,583
Approx Levy Rate adj	0.864408	0.827577	1.150518	1.547522	1.731429	1.930355	1.909600	1.892470	1.740909	1.726128
Avg increase per \$100k AV	86.44	82.76	115.05	154.75	173.14	193.04	190.96	189.25	174.09	172.61

Tax Shift for Exempt Properties

Total Tax Dollars Shifted Due to Exempt Properties



Average Increase in Taxes due to Exemption Tax Shift
(per \$100,000 Assessed Value)



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

TAX DOLLARS SHIFTED for EXEMPT PROPERTIES

Year Payable	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Open Space Properties	946,187	1,006,816	1,060,321	1,115,885	1,082,489	1,028,712	1,009,629	444,860	442,138	455,035
Senior & Disabled Citizen Properties	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	2,908,945
Private Exempt Properties	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	3,036,306
Public Exempt Properties	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	14,344,276
Total Taxes Shifted for Exempt Properties	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	20,744,563

AVERAGE DOLLAR INCREASE per \$100,000 ASSESSED VALUE

Year Payable	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Open Space Properties	11.17	10.72	11.32	12.00	11.77	11.85	11.32	4.85	4.52	4.52
Senior & Disabled Citizen Properties	29.84	28.32	28.02	29.15	29.58	28.35	27.77	27.14	26.06	28.89
Private Exempt Properties	21.42	19.33	21.17	22.35	28.44	34.02	34.40	33.03	30.58	30.15
Public Exempt Properties	65.02	63.43	93.89	132.41	144.70	159.02	156.56	156.22	143.51	142.46
Total Average Increase per \$100,000 AV	127.46	121.80	154.40	195.91	214.49	233.24	230.06	221.24	204.67	206.02

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			
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			

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%	1966	116,569,185	6,229,804.16	508,241.65	932,553.48	646,401.09	802,011.46	2,864,318.59	427,033.89	WATER			37,243.81	12,000.19			
25%	1967	154,226,584	8,340,492.02	698,183.75	1,229,559.11	710,535.18	857,070.51	4,323,012.35	460,839.75	314.28			46,433.61	14,543.48			
25%	1968	165,687,559	9,517,766.70	1,500,088.76	1,325,500.48	859,484.59	927,384.90	4,348,032.28	473,033.29				69,156.50	15,085.90			
25%	1969	192,852,462	10,872,630.16	1,635,022.46	1,542,819.70	1,045,126.50	1,058,778.88	4,999,985.78	493,427.60				80,263.58	17,205.66			
25%	1970	212,321,105	12,580,519.92	1,738,396.04	1,698,568.84	1,090,552.82	1,197,310.66	6,168,860.85	563,789.81				105,598.25	17,442.65			
50%	1971	457,186,446	12,643,580.11	2,015,423.40	1,827,835.98	1,144,905.77	1,615,216.08	5,281,621.17	586,858.92				148,742.62	22,976.17			
50%	1972	460,673,687	15,095,861.48	2,229,860.38	1,842,294.76	1,259,995.66	1,592,202.81	7,447,735.10	555,389.74				146,422.13	21,960.90			
50%	1973	533,274,100	15,661,953.53	1,689,370.41	2,484,331.03	1,363,655.49	1,746,259.70	7,660,666.27	521,467.48				167,617.49	28,585.66			
50%	1974	582,800,333	17,485,794.54		2,566,177.17	1,496,087.45	1,905,256.04	10,714,798.17	592,834.69				181,227.36	29,413.66			
100%	1975	1,297,025,219	19,462,626.48	4,816,329.96	2,537,645.29	1,437,639.11	2,044,236.40	7,759,251.58	630,522.84				203,419.13	33,582.17			
100%	1976	1,460,686,223	21,867,817.91	5,630,947.89	2,975,467.79	1,551,687.03	2,311,776.80	8,431,443.73	712,023.90				219,479.29	34,991.48			
100%	1977	1,717,944,451	25,009,756.01	6,547,717.84	3,402,290.07	1,700,403.06	2,660,575.42	9,687,751.57	737,960.51				237,055.95	36,001.59			
100%	1978	2,192,532,797	31,677,868.07	9,063,033.92	3,946,559.03	1,887,279.85	3,613,246.74	11,922,834.72	928,347.89				270,300.95	46,264.97			
100%	1979	2,285,749,158	29,516,291.94	9,759,401.81	4,114,348.48	2,002,146.99	3,670,827.73	8,649,341.75	967,747.82				311,771.00	40,706.36			
100%	1980	2,504,977,329	26,902,044.68	8,633,399.90	4,965,962.24	2,279,148.06	3,951,021.03	5,480,082.60	1,061,619.57				462,343.51	68,467.77			
100%	1981	2,883,401,255	30,013,650.73	10,879,220.74	5,424,082.46	2,572,588.59	4,333,634.82	5,204,824.27	1,158,301.37				398,695.40	42,303.08			
100%	1982	3,279,803,179	30,854,867.62	10,180,872.72	5,960,642.94	2,658,454.18	4,864,602.69	5,454,787.47	1,235,175.81				455,127.07	45,204.74			
100%	1983	3,473,619,062	34,663,582.65	10,421,038.01	6,515,976.07	2,883,573.07	5,342,803.30	7,521,749.38	1,345,367.75				586,569.59	46,505.48			
100%	1984	3,294,169,178	36,976,857.63	10,094,054.65	6,331,986.49	3,135,361.49	5,120,310.52	10,209,009.21	1,461,881.40				573,726.05	50,527.82			
100%	1985	3,126,499,473	38,619,633.34	10,910,034.56	5,627,699.05	3,450,556.14	4,585,893.68	11,956,284.43	1,384,998.51				659,121.88	45,045.09			
100%	1986	3,108,681,266	37,362,023.82	10,723,229.26	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	27,492,888.09	2,568,659.61				3,772,002.52	197,538.05	84,194.19		403,531.15
100%	2003	6,688,386,412	83,327,251.58	18,430,824.83	12,039,095.54	9,464,855.48	7,743,857.40	28,255,814.94	2,668,769.15				3,892,128.28	203,861.71	237,162.71		390,881.54
100%	2004	6,708,171,196	85,052,970.10	18,782,391.74	12,074,708.15	9,597,944.12	7,722,316.77	29,434,884.96	2,671,944.09				4,016,414.38	212,057.53	103,943.86		436,364.5
100%	2005	6,708,418,045	84,931,202.30	18,538,934.16	12,554,697.04	9,381,101.63	7,362,652.81	29,204,293.89	2,663,243.58				4,421,168.10	217,955.01	107,706.92		479,448.03
100%	2006	6,898,117,628	85,743,510.03	17,716,264.47	12,909,420.15	9,601,882.91	7,581,219.13	29,809,796.29	2,715,570.08				4,597,023.19	230,078.27	112,396.92		469,858.62
100%	2007	7,702,986,076	88,488,700.96	18,397,300.09	13,529,732.71	9,955,822.09	8,440,918.61	30,598,649.28	2,975,408.05				4,817,814.86	240,613.68	257,716.05		477,065.93
100%	2008	8,470,203,553	91,729,666.22	18,866,429.18	14,192,867.89	10,299,335.67	8,457,390.45	31,984,560.99	3,021,059.13				5,126,915.90	250,817.23	126,461.96		543,756.41
100%	2009	9,391,876,540	96,510,756.40	19,337,770.35	15,617,600.45	10,940,104.53	8,571,836.52	33,443,969.26	3,199,461.89				5,472,856.89	267,163.53	130,828.20		574,760.87
100%	2010	9,363,185,718	99,555,532.94	19,713,343.58	15,827,856.71	11,243,569.86	8,345,535.11	34,649,964.56	3,086,306.74				5,650,148.05	273,055.66	150,829.07		614,923.60
100%	2011	9,299,798,791	104,515,500.82	21,343,601.57	16,092,790.75	11,461,341.06	8,670,267.81	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
100%	2017	10,069,118,217	118,247,468.72	21,516,877.92	19,652,220.52	12,751,689.09	9,551,689.70	42,916,424.75	2,806,188.93				7,797,330.62	294,903.62	239,388.75		720,734.82

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	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
State	2.227737	2.059326	2.105754	2.295393	2.373297	2.447812	2.335586	2.282403	2.083654	2.136948
County Current Expense	1.675623	1.662884	1.690435	1.730445	1.864780	1.940896	2.042328	2.140439	1.972787	1.951732
City of Longview	2.878181	2.723984	2.895612	3.036286	3.114063	3.410017	3.423604	3.426732	3.395578	3.354365
Port of Longview	0.414333	0.403700	0.390637	0.393297	0.219240	.216435	.449998	0.449998	0.417696	.343785
Longview Sch Dist #122	3.593087	3.550382	3.912959	4.340877	4.840069	4.930742	4.831662	4.870457	4.286176	4.594816
TOTAL LEVY RATE:	10.788961	10.400276	10.995397	11.796298	12.411449	12.945902	13.083178	13.170029	12.155891	12.381646

Special Assessments	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
<i>(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)</i>										
Mosquito Control Asmt	0.028329	0.028329	0.030731	0.030327	0.030894	.035220	.035535	0.035804	0.025416	0.035760
CDID #1 (Diking)	0.433578	0.414872	0.489646	0.471520	0.489075	0.483058	0.470212	0.459592	0.412470	0.450825
Noxious Weed Asmt	3.160000	3.160000	3.320000	3.320000	3.320000	3.320000	3.320000	3.320000	3.320000	4.320000

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
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	Annual Update + 0% Land + 3% Impr	
Land Value	41,800	41,800	41,800	41,800	40,130	40,000	40,000	40,000	40,000	40,000
Improvements Value	147,300	167,900	159,510	151,250	143,380	127,100	127,100	130,870	141,140	145,330
TOTAL AV	189,100	209,700	201,310	193,050	183,510	167,100	167,100	170,870	181,140	185,330
TCA 400 Levy Rate (from above)	10.788961	10.400276	10.995397	11.796298	12.411449	12.945902	13.083178	13.170029	12.155891	12.381646
TOTAL PROPERTY TAX DUE:	\$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	\$2,294.69
Mosquito Control	5.36	5.94	6.19	5.85	5.66	5.89	5.94	6.12	4.60	6.63
CDID #1 (Diking)	81.99	87.00	98.57	91.03	89.75	80.72	78.57	78.53	74.71	83.55
Noxious Weed Asmt	3.16	3.16	3.32	3.32	3.32	3.32	3.32	3.32	3.32	4.32
TOTAL ASSESSMENTS DUE:	\$90.51	\$96.10	\$108.08	\$100.20	\$98.73	\$89.92	\$87.83	\$87.97	\$82.64	\$94.50
TOTAL AMOUNT DUE:	\$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	\$2,389.19

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.