



Cowlitz County Washington
Department of Assessments
Terry McLaughlin, Assessor

ANNUAL REPORT

2017 Assessment Year for Taxes Payable in 2018

*Published February 2018
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A Message from Your County Assessor...

As your County Assessor, I am pleased to share our Annual Report with you. This 2018 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 assessed, 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 based on property values within those districts. 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 20). A more detailed explanation of the budget-based system is available on our website at <http://www.co.cowlitz.wa.us/index.aspx?NID=447>

The 2017 Legislature passed Engrossed House Bill (EHB) 2242 to meet its Constitutional obligation to fully fund basic education for public schools. EHB 2242 temporarily changes the State levy from the current budget-based system to a **rate-based** system. The rate for the State levy will be fixed at \$2.70 per thousand dollars of assessed value. It is important to note that this flat rate will be equalized based on each county's sales ratios as determined by the Department of Revenue sales ratio study. In Cowlitz County, the equalized rate for 2018 payable is \$2.90 per thousand, which is an increase of \$0.76 from the 2017 State levy rate.

EHB 2242 impacts the school Maintenance and Operations (M&O) levies beginning in 2019. If a school district currently has a voter approved, multi-year, operation levy in place, it will be a regular M&O levy for 2018 at the rate voters approved. In subsequent years, that levy will be called an Enrichment Levy and will be limited to a maximum levy rate of \$1.50 per \$1000 assessed value. Toutle Lake School District and Woodland School District have existing levies that will be impacted in 2019 by this \$1.50 limitation. A section has been added to this Annual Report that delineates the funding for local school levies to identify what portion of the local school levy is for Maintenance & Operations, separate from Bonds and Capital funds, as well as what we anticipate local school collection to be in 2019 payable. (See pages 14 & 15)

In addition to the impact by the State levy mentioned above, voters in several taxing districts approved measures in 2017 that impacted the taxes to be collected in 2018.

- * **Toutle Lake School District:** Voters approved a replacement M&O levy for \$1.11 million each year over three years beginning in 2018. The M&O levy rate for 2018 is \$2.67 and is expected to be reduced to \$1.50 in 2019 with the passage of EHB 2242.
- * **Woodland School District:** Voters approved a replacement M&O levy for \$4.5 million dollars in 2018, increasing by \$250,000 in each of the following two years. The M&O levy rate for 2018 is \$2.56 and is expected to be reduced to \$1.50 in 2019 with the passage of EHB 2242.
- * **Cowlitz County Fire Protection District #1:** Voters approved a single-year permanent levy lid lift, authorizing the district to exceed the 1% limitation and to establish its regular property tax levy at the statutory maximum of \$1.50 per thousand. This increased the levy rate for Fire #1 by approximately \$0.62 from the prior year. Because it is a permanent lid lift, this raised limit will serve as the base for levy limitations in subsequent years.
- * **City of Castle Rock:** Voters approved a city excess levy for library services for 2018 totaling \$62,505 which equates to about \$0.43 of the total City of Castle Rock levy rate.
- * **EMS District No. 1:** Voters approved a one-year excess levy totaling \$267,214 for maintenance and operation of the North Country Emergency Medical Service District. This is in addition to the regular EMS #1 levy of \$0.45 per thousand and is an increase to the overall levy rate by \$0.93 from the prior year.

A few approved measures in the past continue to have an impact on the taxes to be collected in 2018.

- * **Cowlitz County Fire Protection District #2:** In 2016, voters approved \$11 million general obligation bonds over 20 years; Collection for this bond in 2018 payable is \$765,000 which is \$0.28 per thousand of assessed value.
- * **Cowlitz County Fire Protection District #6:** The 2018 payable year is the second year of a 6-year temporary lid lift. The levy rate was \$0.42 in 2016, increased to \$1.19 last year and is \$1.06 per thousand dollars of assessed value for 2018 payable.
- * **EMS District No. 3:** In 2016, voters approved a permanent EMS levy of up to \$0.50 per thousand dollars of assessed value. The levy rate was \$0.24 in 2016, then increased to \$0.49 last year and will be \$0.43 for 2018.



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
Debbie Jeter, Exemption Specialist
Danielle Smith, Exemption Specialist

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
Chace Pedersen, Residential Appraiser
Emily Wilcox, Residential Appraiser

Business Division

Rich Johnson, Industrial Appraiser
Susan Westervelt, Industrial Appraiser
Nathan Takko, Commercial Appraiser
Brandi Kuljis, 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 typically 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.

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.

Property Taxes in Washington State

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.

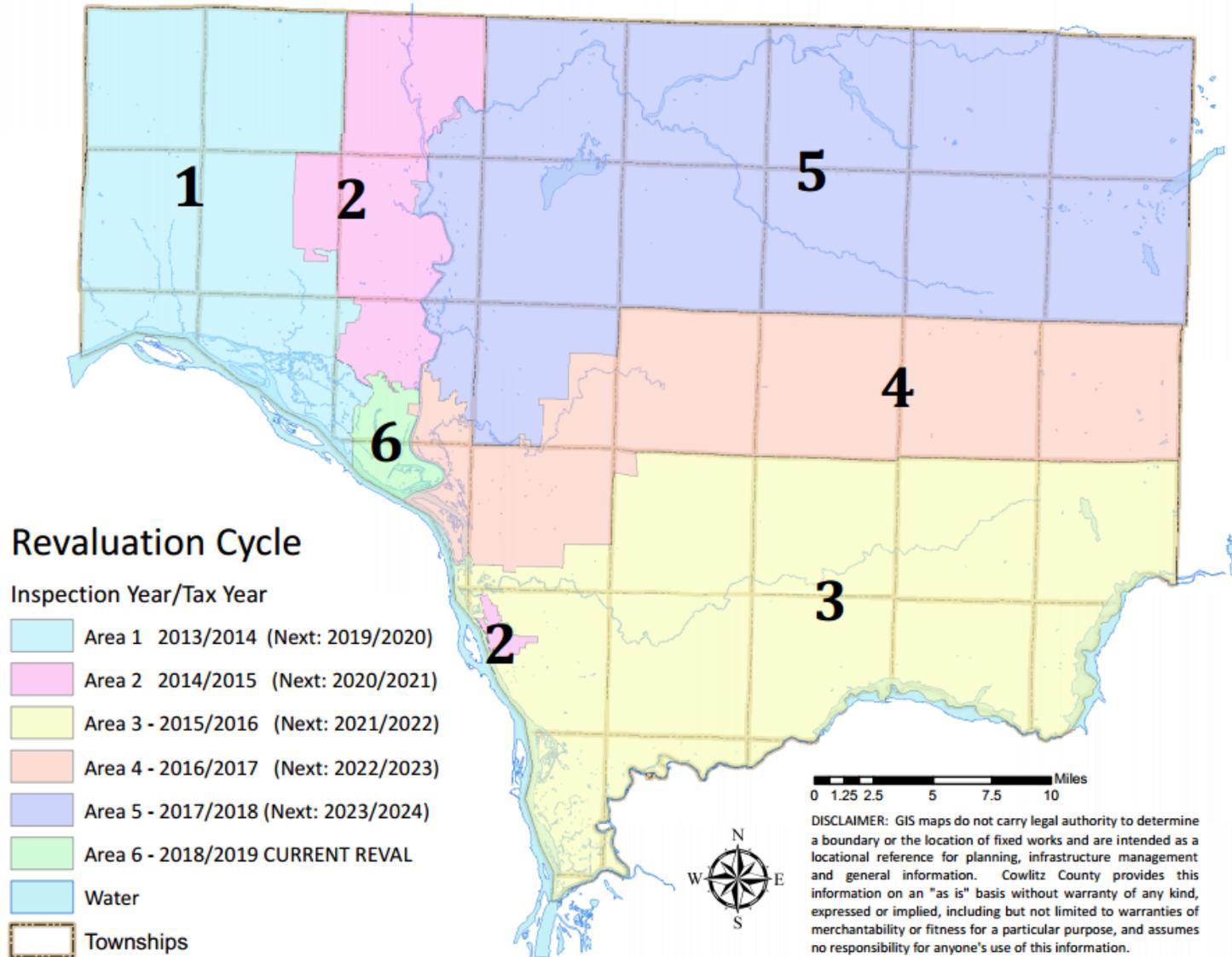
Homeowners with Limited Income: If you are a homeowner with a total household income of less than \$57,000 annually, you may qualify for the Limited Income Deferral. If you meet eligibility requirements, including residency and available equity, and have paid your first half taxes, the Department of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

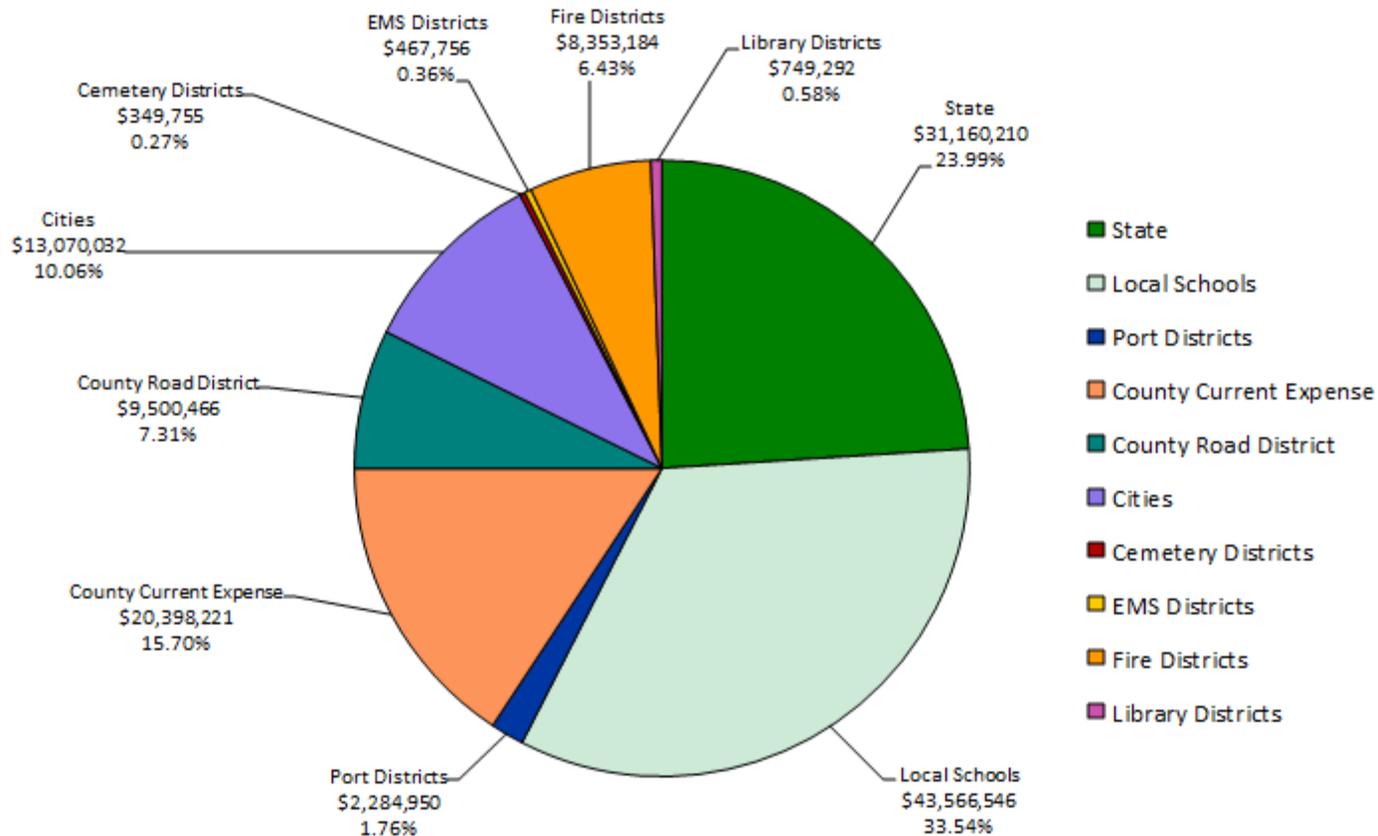
Other Exemptions: There are other types of property that may also be eligible for tax exemption, with application submitted to the Department of Revenue for consideration. In general, nonprofit ownership is required and, in addition, the organization must conduct an activity specifically identified as 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 - 2018 Payable

Percentage of Total Taxes Collected by District Type

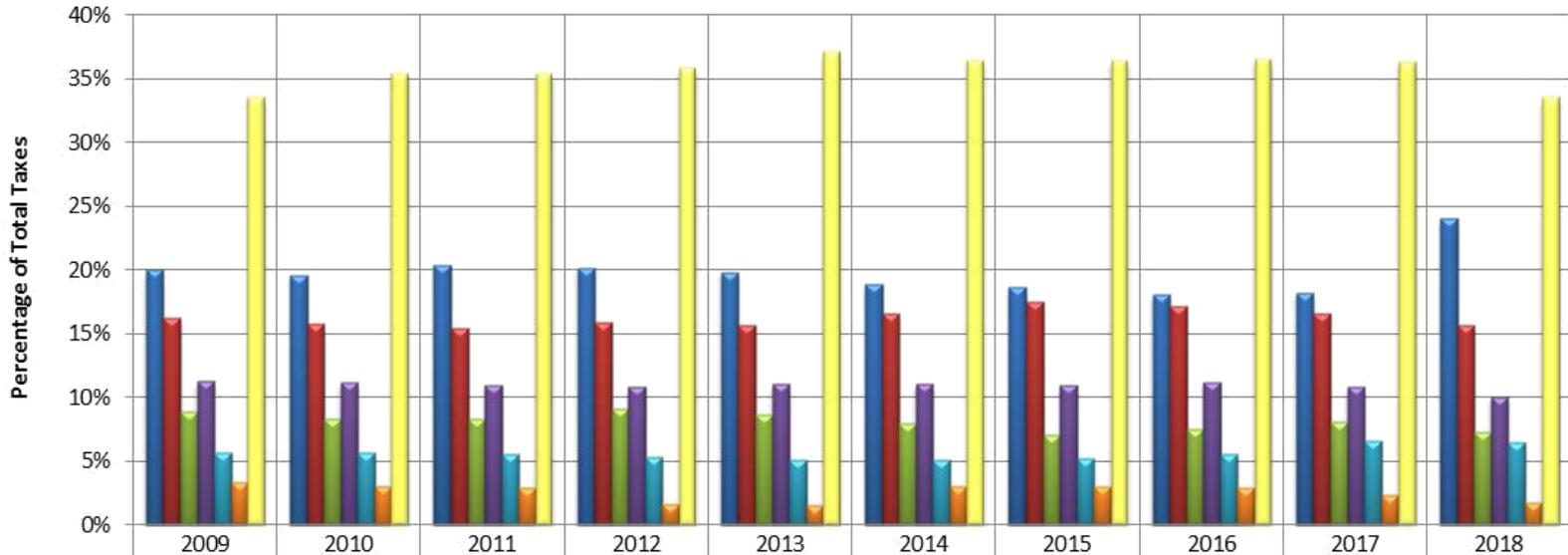


Ad Valorem Property Taxes
 Total to Collect in 2018
\$ 129,900,411.90

This represents an increase in total Ad Valorem collection of \$11,652,942 over last year's total collection of \$118,247,469. Of this \$11.65 million increase, **\$10,906,982.53 is being collected for State School Part II due to the McCleary decision (EHB 2242).**

Property Tax Distribution - History

Percentage of Total Taxes Collected by District Type

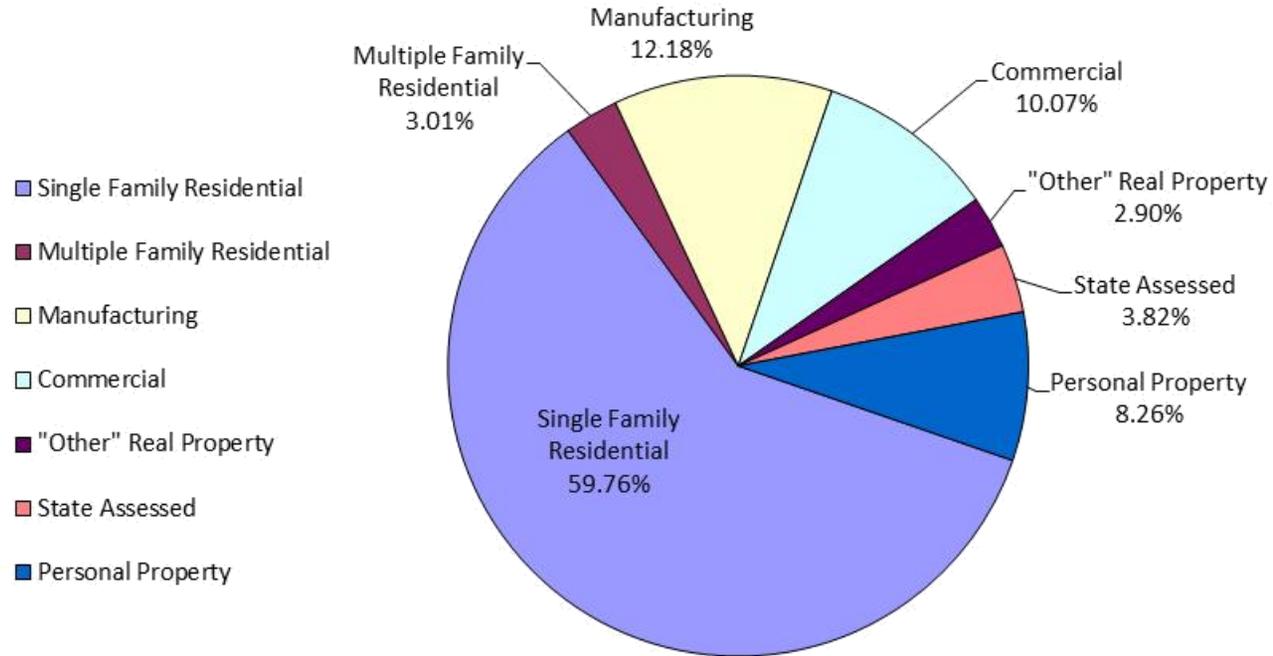


	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
State	20.04%	19.62%	20.42%	20.16%	19.80%	18.91%	18.59%	18.11%	18.20%	23.99%
County Current Exp	16.18%	15.75%	15.40%	15.84%	15.71%	16.54%	17.44%	17.15%	16.62%	15.70%
County Road Dept	8.88%	8.31%	8.30%	9.13%	8.61%	7.92%	7.10%	7.51%	8.08%	7.31%
Cities	11.34%	11.19%	10.97%	10.81%	11.11%	11.02%	11.00%	11.17%	10.78%	10.06%
Fire Districts	5.67%	5.62%	5.54%	5.31%	5.11%	5.09%	5.23%	5.55%	6.59%	6.43%
Port Districts	3.32%	3.07%	2.94%	1.64%	1.55%	3.00%	2.98%	2.92%	2.37%	1.76%
Local Schools	33.57%	35.40%	35.37%	35.92%	37.07%	36.49%	36.44%	36.53%	36.29%	33.54%

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

Property Tax Distribution - History

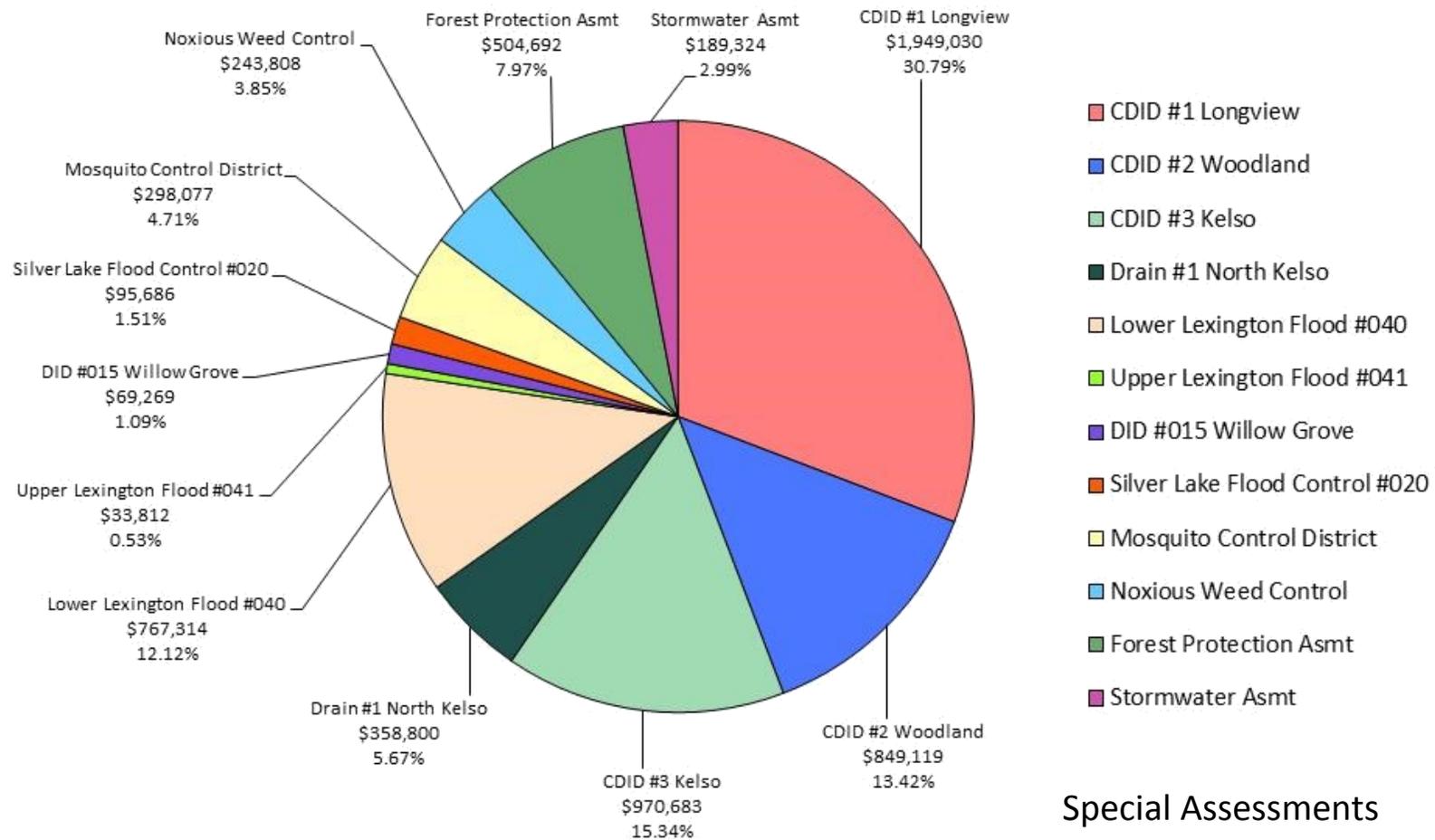
Percentage of Total Assessed Value by Property Type



	Single Family Residential		Multiple Family Residential		Manufacturing		Commercial		"Other" Real Property		State Assessed		Personal Property		TOTAL COUNTY ASSESSED VALUE
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%	9,391,876,540
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%	9,363,180,458
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%	9,299,798,555
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%	9,196,853,386
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%	8,679,876,403
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%	8,916,632,981
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	5,303,850,435	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
2018	6,449,970,410	59.76%	325,046,840	3.01%	1,314,828,670	12.18%	1,086,830,830	10.07%	313,400,694	2.90%	412,037,660	3.82%	891,776,190	8.26%	10,793,891,294

Special Assessments Distribution - 2018 Payable

Percentage of Total Assessments Collected by District

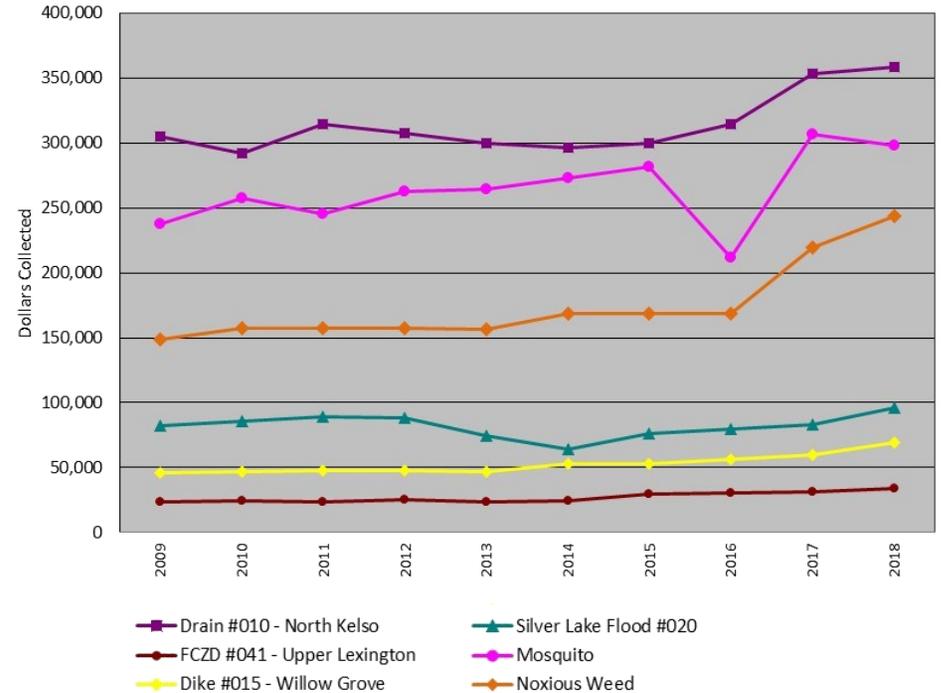
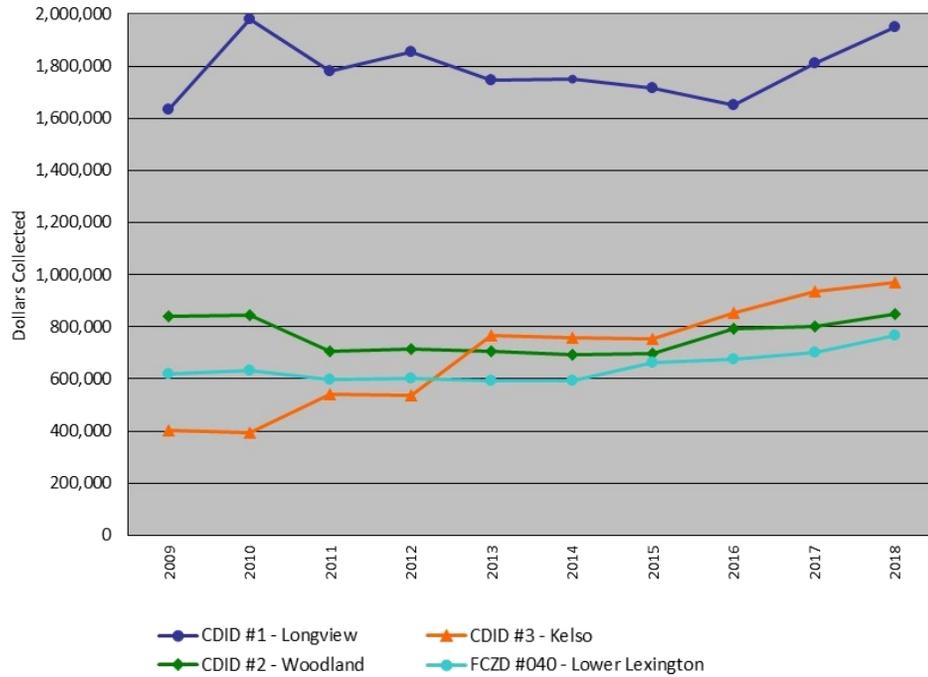


Special Assessments
Total to Collect in 2018
\$ 6,329,613.89

Special Assessment Districts

Certified Levy for Collection

<u>Assessment District</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
CDID #1 - Longview	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	1,949,032
CDID #2 - Woodland	840,335	845,044	707,367	715,588	707,089	692,754	698,151	792,498	801,000	849,119
CDID #3 - Kelso	402,362	394,166	542,160	535,409	768,053	759,482	753,282	851,400	933,750	970,683
Drain #010 - North Kelso	304,626	292,122	314,047	307,800	299,594	296,284	300,013	314,340	353,340	358,800
FCZD #040 - Lower Lexington	620,654	630,782	595,853	601,243	594,835	594,835	664,291	675,274	703,800	767,314
FCZD #041 - Upper Lexington	23,190	24,530	23,852	25,096	24,009	24,448	29,721	30,481	31,167	33,812
Dike #015 - Willow Grove	45,923	46,982	47,979	47,500	46,824	52,812	53,203	56,575	59,575	69,269
Silver Lake Flood #020	82,569	85,890	89,550	87,958	74,478	64,307	76,603	79,470	83,400	95,686
Mosquito	237,600	257,400	245,365	263,000	264,780	273,095	281,815	211,615	306,850	298,077
Noxious Weed	149,177	157,032	157,165	156,999	156,881	168,667	168,437	168,539	219,602	243,808



Certification of Values - 2018 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	10,793,891,294	117,862,030	412,037,660	0	126,373,404	443,063,744
County Roads	5,909,356,194	61,626,490	231,788,905	0	62,305,989	442,737,556
City of Castle Rock	147,389,203	453,630	3,263,802	0	3,255,381	6,324
City of Kalama	264,163,618	15,092,480	8,664,190	0	2,331,668	256,458
City of Kelso	817,786,086	9,570,580	25,520,070	0	9,130,476	24,900
City of Longview	2,927,784,609	14,368,710	129,017,223	0	44,391,436	9,316
City of Woodland (Cowlitz ptn)	727,411,584	16,750,140	13,783,470	0	4,958,454	29,191
Port of Kalama	1,223,322,961	29,683,860	36,160,699	0	6,593,882	91,348,005
Port of Longview	8,063,639,224	57,387,250	244,839,973	0	105,903,961	319,546,718
Port of Woodland	1,506,929,109	30,790,920	131,036,988	0	13,875,561	32,169,022
Fire #1 - Woodland	551,098,737	10,315,510	74,233,096	0	7,695,381	3,187,291
Fire #2 - Kelso/Longview	2,751,228,636	25,740,880	62,614,258	0	42,407,928	11,150,104
Fire #3 - Toutle	307,712,926	7,910,830	1,652,621	0	4,627,875	1,473,254
Fire #5 - Kalama	1,182,565,110	29,626,980	36,564,298	0	6,539,012	5,175,265
Fire #6 - Castle Rock	784,065,887	8,003,110	46,725,467	0	12,530,440	9,156,548
Fire #7 - Cougar (Cowlitz ptn)	205,215,053	2,719,190	41,199,607	0	1,272,296	2,327,379
Fire #20 - Cowlitz/Lewis (Cowlitz ptn)	19,731,315	8,070	186,085	0	1,539,750	86,951
EMS #1 - North County	223,556,909	3,306,030	42,735,663	0	1,272,296	49,044,453
EMS #3 - Toutle	323,494,826	7,979,700	1,652,621	0	4,627,875	15,798,259
EMS #20 - Cowlitz/Lewis (Cowlitz ptn)	20,516,185	8,070	186,085	0	1,539,750	246,568
Cemetery #1 - Castle Rock	740,175,682	7,149,820	42,529,954	0	12,316,208	44,798,375
Cemetery #2 - Woodland	1,518,016,275	30,791,590	131,022,134	0	13,926,131	63,374,531
Cemetery #3 - Silverlake	334,879,087	8,022,510	2,518,552	0	4,357,625	86,241,926
Cemetery #4 - Ostrander	196,598,615	2,077,610	15,649,106	0	2,471,119	48,293,395
Cemetery #5 - Kalama	1,030,268,254	28,712,110	31,860,190	0	5,565,124	12,406,320
Cemetery #6 - Rose Valley	637,508,983	7,196,640	25,829,179	0	8,031,204	74,743,053
Cemetery #7 - Stella	70,843,413	1,331,020	1,032,311	0	991,622	9,568,334
Partial County Rural Library	1,185,284,165	8,999,910	9,776,287	0	18,777,358	33,926,743
Yale Valley Library	222,655,511	3,306,030	41,212,585	0	1,272,296	45,627,585
Ft Vancouver Library (Cowlitz ptn)	727,411,584	16,750,140	13,783,470	0	4,958,454	29,191

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	4,797,909,129	47,907,594	23,953,797	130,241,630
Toutle School District #130	338,915,206	89,218,868	77,086,660	11,448,611
Castle Rock Sch Dist #401 (Cowlitz ptn)	743,151,733	59,432,569	29,716,284	37,315,145
Kalama School District #402	1,207,405,947	81,870,116	62,638,190	14,784,420
Woodland Sch Dist #404 (Cowlitz ptn)	1,504,090,144	63,373,628	65,353,623	30,625,152
Kelso School District #458	2,076,045,731	101,211,615	61,573,309	77,671,461

I hereby attest that these amounts are the CERTIFIED ASSESSED VALUES used to calculate the 2017 levy for taxes to be collected in the year 2018.

Signed this 12th day of January, 2018


 Terry McLaughlin, Cowlitz County Assessor

Local School Levies - 2018 Payable

<u>Longview School District #122</u>			<u>Levy Amt</u>	<u>Levy Rate</u>	<u>Election Information</u>
2018 Payable Assessed Value:	4,797,909,129				
<i>Not included in the District AV above:</i>					
Full Timber Assessed Value	47,907,594	Maintenance & Operations	15,588,241	3.232825	<i>M & O collection in 2015, 2016, 2017, 2018 approved 2/11/2014</i>
1/2 TAV or 80% of 1983 Timber Roll	23,953,797	Capital Projects Fund	1,521,851	.314055	<i>Capital fund collection in 2015,2016,2017,2018 approved 2/11/2014</i>
Senior AV Exempt from Special Levies	130,241,630	Debt Services Fund	<u>4,095,000</u>	<u>.845059</u>	<i>20-year GO Bonds approved 11/2/1999 and 3/13/2001</i>
			21,205,092	4.391939	Total 2018 Levy for Longview Sch Dist #122
<hr/>					
<u>Toutle School District #130</u>					
2018 Payable Assessed Value:	338,915,206				
<i>Not included in the District AV above:</i>					
Full Timber Assessed Value	89,218,868	Maintenance & Operations	1,110,000	2.668257	<i>M & O collection in 2018,2019,2020 approved 2/14/2017</i>
1/2 TAV or 80% of 1983 Timber Roll	77,086,660	Debt Services Fund	<u>480,000</u>	<u>1.121144</u>	<i>20-year GO Bond approved 2/10/2015</i>
Senior AV Exempt from Special Levies	11,448,611		1,590,000	3.789401	Total 2018 Levy for Toutle Sch Dist #130
<hr/>					
<u>Castle Rock School District #401</u>					
2018 Payable Assessed Value:	743,151,733				
<i>Not included in the District AV above:</i>					
Full Timber Assessed Value	59,432,569	Maintenance & Operations	2,050,000	2.332406	<i>M & O collection in 2016, 2017, 2018 approved 2/10/2015</i>
1/2 TAV or 80% of 1983 Timber Roll	29,716,284	Capital Projects Fund	<u>200,000</u>	<u>0.219040</u>	<i>\$200,000 for each of six years beginning 2016 approved 2/10/2015</i>
Senior AV Exempt from Special Levies	37,315,145		2,250,000	2.551446	Total 2018 Levy for Castle Rock Sch Dist #401
<hr/>					
<u>Kalama School District #402</u>					
2018 Payable Assessed Value:	1,207,405,947				
<i>Not included in the District AV above:</i>					
Full Timber Assessed Value	81,870,116	Maintenance & Operations	2,256,947	1.777061	<i>M & O collection in 2016, 2017, 2018 approved on 2/10/15</i>
1/2 TAV or 80% of 1983 Timber Roll	62,638,190	Capital Projects Fund	<u>500,000</u>	<u>0.387815</u>	<i>\$500,000 for each of three years beginning 2016 approved 2/10/2015</i>
Senior AV Exempt from Special Levies	14,784,420		2,756,947	2.164876	Total 2018 Levy for Kalama Sch Dist #402
<hr/>					
<u>Woodland School District #404</u>					
2018 Payable Assessed Value:	1,504,090,144				
<i>Not included in the District AV above:</i>					
Full Timber Assessed Value	63,373,628	Maintenance & Operations	4,500,000	2.545188	<i>M & O collection in 2015, 2016, 2017 approved 2/11/2014</i>
1/2 TAV or 80% of 1983 Timber Roll	65,353,623	Debt Services Fund	<u>3,075,000</u>	<u>1.740924</u>	<i>25-year GO Bond approved 5/18/2004, 20-year GO Bond approved 4/17/2012</i>
Senior AV Exempt from Special Levies	30,625,152		7,575,000	4.286112	Total 2018 Levy for Woodland Sch Dist #404
<hr/>					
<u>Kelso School District #458</u>					
2018 Payable Assessed Value:	2,076,045,731				
<i>Not included in the District AV above:</i>					
Full Timber Assessed Value	11,211,615	Maintenance & Operations	7,808,522	3.652906	<i>M & O collection in 2015, 2016, 2017, 2018 approved on 2/11/14</i>
1/2 TAV or 80% of 1983 Timber Roll	61,573,309	Debt Services Fund	<u>2,800,000</u>	<u>1.286022</u>	<i>20-year GO Bond approved 3/13/2001</i>
Senior AV Exempt from Special Levies	77,671,461		10,608,522	4.938928	Total 2018 Levy for Kelso Sch Dist #458

The tax base for school districts is calculated using a combination of Assessed Value in the District plus the Timber Assessed Value for that district:

* Tax Base for M & O Levies = AV in the District + the Greater of 1/2 TAV or the 1983 Timber Roll

* Tax Base for Capital Projects and Debt Service Levies = AV in the District + Full TAV

Local School Levies

ESTIMATED levies for 2019 payable (based on 2018 AV)

School District	Type of Levy	2018 Levy Rate	Election Information	For 2019 Payable	EST 2019 Levy Rate
Longview #122	M & O	3.232825	M & O collection in 2015,2016,2017,2018 approved 2/11/14.....	Replacement levy approved 2/13/2018	1.500000
	Capital Projects	0.314055	Cap fund collection in 2015,2016,2017,2018 approved 2/11/14.....	Replacement levy approved 2/13/2018	0.650000
	Debt Service	<u>0.845059</u>	20-year GO Bonds approved 11/2/1999 and 3/13/2001.....	Continuing as approved	<u>0.850000</u>
	2018 LEVY RATE	4.391939		Estimated Total Levy Rate for 2019	3.000000
Toutle #130	M & O	2.668257	M & O collection in 2018,2019,2020 approved 2/14/17.....	Continuing but limited by McCleary decision	1.500000
	Capital Projects	0.000000	None.....	None	0.000000
	Debt Service	<u>1.121144</u>	20-year GO Bonds approved 2/10/15.....	Continuing as approved	<u>1.120000</u>
	2018 LEVY RATE	3.789401		Estimated Total Levy Rate for 2019	2.620000
Castle Rock #401	M & O	2.332406	M & O collection in 2016,2017,2018 approved 2/10/15.....	Replacement levy approved 2/13/2018	1.500000
	Capital Projects	0.219040	\$200,000 for each of 6 years beginning 2016 approved 2/10/15.....	Continuing as approved	0.220000
	Debt Service	<u>0.000000</u>	None.....	None	<u>0.000000</u>
	2018 LEVY RATE	2.551446		Estimated Total Levy Rate for 2019	1.720000
Kalama #402	M & O	1.777061	M & O collection in 2016,2017,2018 approved 2/10/15.....	Replacement levy approved 2/13/2018	1.500000
	Capital Projects	0.387815	\$500,000 for each of 3 years beginning 2016 approved 2/10/15.....	Expired	0.000000
	Debt Service	<u>0.000000</u>	None.....	New 21-year GO bonds approved 2/13/2018	<u>1.970000</u>
	2018 LEVY RATE	2.164876		Estimated Total Levy Rate for 2019	3.470000
Woodland #404	M & O	2.545188	M & O collection in 2018,2019,2020 approved 2/14/17.....	Continuing but limited by McCleary decision	1.500000
	Capital Projects	0.000000	None.....	None	0.000000
	Debt Service	<u>1.740924</u>	20-year GO bonds appr. 5/18/04 and 25-year GO bonds appr. 4/17/12.....	Continuing as approved	<u>1.750000</u>
	2018 LEVY RATE	4.286112		Estimated Total Levy Rate for 2019	3.250000
Kelso #458	M & O	3.652906	M & O collection in 2015,2016,2017,2018 approved 2/11/14.....	Replacement levy approved 2/13/2018	1.500000
	Capital Projects	0.000000	None.....	None	0.000000
	Debt Service	1.286022	20-year GO bonds approved 3/13/2001.....	Continuing as approved	1.290000
	2018 LEVY RATE	4.938928		New 25-year GO bonds approved 2/13/18 Estimated Total Levy Rate for 2019	<u>2.160000</u> 4.950000

Segregated Levy Rates - 2018 Payable

- * All Tax Code Areas include the State levies except those areas ending in "1".
- * All Tax Code Areas include the County Current Expense.
- * 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 \$ 11.707653

Consolidated Rate includes: State Part I & II, County CE, County Roads, School Dist #130, Port of Longview, Fire Dist #3, Cemetery #3, and E.M.S. #3.

<u>TAXING DISTRICT</u>	<u>2018 Payable</u>	<u>2017 Payable</u>	<u>Variance</u>
State School Levy Part I	1.876362	2.136948	-0.260586
State School Levy Part II	1.022448	0.000000	1.022448
County Current Expense	1.889793	1.951732	-0.061939
<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
County Road District (R)	1.607699	1.705702	-0.098003
City of Castle Rock (CR)	3.030092	3.456426	-0.426334
City of Kalama (KM)	1.740714	1.937557	-0.196843
City of Kelso (KE)	1.848458	1.923672	-0.075214
City of Longview (LV)	3.159099	3.354365	-0.195266
City of Woodland (WD)	1.930410	2.062642	-0.132232
Longview School Dist (#122)	4.391939	4.594816	-0.202877
Toutle School Dist (#130)	3.789401	4.270485	-0.481084
Castle Rock School Dist (#401)	2.551446	2.873764	-0.322318
Kalama School Dist (#402)	2.164876	2.216190	-0.051314
Woodland School Dist (#404)	4.286112	4.413906	-0.127794
Kelso School Dist (#458)	4.938928	5.289793	-0.350865
Fire Dist #1 - Woodland (#1)	1.500000	0.880573	0.619427
Fire Dist #2 - Lv / Kelso	1.667125	1.802526	-0.135401
Fire Dist #3 - Toutle (#3)	0.808572	0.916787	-0.108215
Fire Dist #5 - Kalama (#5)	1.403851	1.425081	-0.021230
Fire Dist #6 - Castle Rock (#6)	1.056119	1.193871	-0.137752
Fire Dist #7 - Cougar (#7)	0.971859	1.084756	-0.112897
Fire Dist #20 - Ryderwood (#20)	0.778470	0.827996	-0.049526

<u>TAXING DISTRICT</u>	<u>2018 Payable</u>	<u>2017 Payable</u>	<u>Variance</u>
Port of Kalama (Km)	0.000000	0.000000	0.000000
Port of Longview (Lv)	0.258562	0.343785	-0.085223
Port of Woodland (Wd)	0.132720	0.150275	-0.017555
Cemetery #1 - Castle Rock (C1)	0.061234	0.000000	0.061234
Cemetery #2 - Woodland (C2)	0.078391	0.085572	-0.007181
Cemetery #3 - Toutle (C3)	0.021683	0.024195	-0.002512
Cemetery #4 - Ostrander (C4)	0.099045	0.106642	-0.007597
Cemetery #5 - Kalama (C5)	0.102789	0.104395	-0.001606
Cemetery #6 - Rose Valley (C6)	0.074438	0.080262	-0.005824
Cemetery #7 - Stella (C7)	0.075436	0.086291	-0.010855
Fort Vancouver Reg Library (VL)	0.394547	0.417214	-0.022667
Rural Partial-County Library (RL)	0.312886	0.337089	-0.024203
Yale Valley Library (YL)	0.410659	0.460892	-0.050233
E.M.S. #1 (E1)	1.430450	0.499843	0.930607
E.M.S. #3 (E3)	0.433133	0.485037	-0.051904
E.M.S. #20 (E20)	0.443828	0.470639	-0.026811

SPECIAL ASSESSMENT DISTRICTS

The following rates are NOT INCLUDED in the Consolidated Levy Rates

	<i>Levy Rate per \$1,000 of value unless otherwise indicated</i>		
CDID #1 (Longview)	0.473654	0.450825	0.022829
CDID #2 (Woodland)	1.475767	1.491487	-0.015720
CDID #3 (Kelso)	2.247941	2.252583	-0.004642
Drain 010 (North Kelso)	3.541711	3.898746	-0.357035
Lexington Flood 040 (Lower)	3.399998	3.411200	-0.011202
Lexington Flood 041 (Upper)	0.566670	0.567266	-0.000596
Dike 015 (Willow Grove)	5.035226	4.875870	0.159356
Silver Lake Flood 020	1.000002	0.996709	0.003293
Noxious Weed	4.82 + .10/ac	4.32 + .10/ac	0.500000
Noxious Weed - Forestland	0.48 + .01/ac	0.43 + .001/ac	0.050000
Stormwater Utility	\$36 /parcel	\$36 /parcel	0.000000

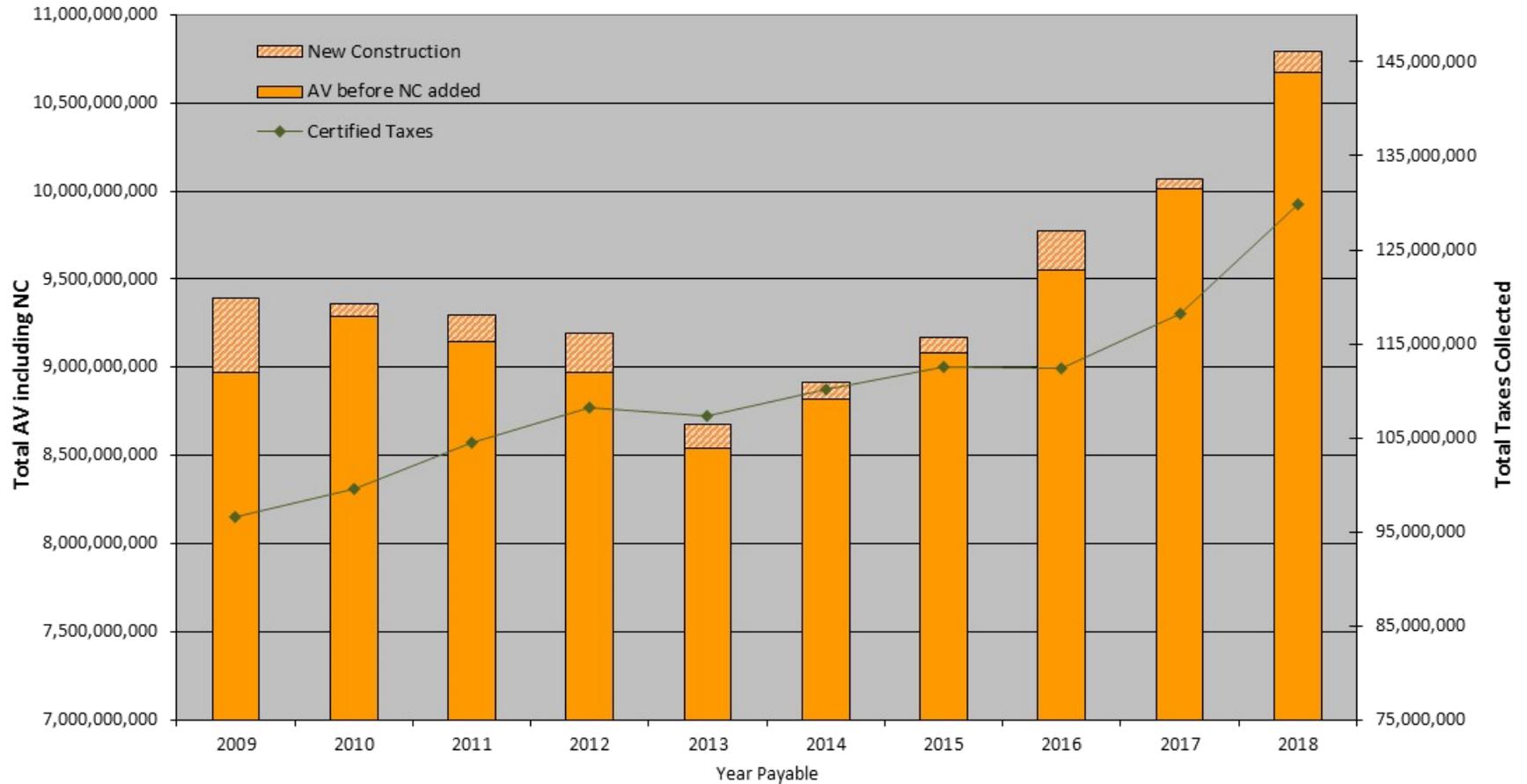
Consolidated Levy Rates - 2018 Payable

<u>TAX CODE</u>	<u>TAXING DISTRICTS</u>	<u>2018 PAYABLE</u>	<u>2017 PAYABLE</u>	<u>Variance</u>	<u>TAX CODE</u>	<u>TAXING DISTRICTS</u>	<u>2018 PAYABLE</u>	<u>2017 PAYABLE</u>	<u>Variance</u>
400	LV-122-Lv	12.598203	12.381646	0.216557	770	R-402-Wd-C5	8.796687	8.265242	0.531445
410	R-122-Lv	11.046803	10.732983	0.313820	780	R-402-Km-C6	8.635616	8.090834	0.544782
415	R-122-Lv-RL	11.359689	11.070072	0.289617	790	R-402-Lv-C6	8.894178	8.434619	0.459559
420	R-122-Lv-#2-RL	13.026814	12.872598	0.154216	795	R-402-Lv-#5-C6	10.298029	9.859700	0.438329
421	R-122-Lv-#2-RL	11.150452	10.735650	0.414802	800	KE-458-Lv-#2	13.501676	13.448456	0.053220
425	R-122-Lv-#2	12.713928	12.535509	0.178419	802	KE-458-Lv-#2-C6	13.576114	13.528718	0.047396
430	R-122-Lv-#6-RL	12.415808	12.263943	0.151865	805	LV-458-Lv	13.145192	13.076623	0.068569
440	R-122-Lv-C7-RL	11.435125	11.156363	0.278762	810	R-458-Lv	11.593792	11.427960	0.165832
450	R-122-Lv-#2-C7-RL	13.102250	12.958889	0.143361	815	R-458-Lv-RL	11.906678	11.765049	0.141629
510	R-130-Lv-C3	10.465948	10.432847	0.033101	820	R-458-Lv-C4	11.692837	11.534602	0.158235
515	R-130-Lv-C3-E3	10.899081	10.917884	-0.018803	825	R-458-Km-C6	11.409668	11.164437	0.245231
520	R-130-Lv-#3-C3-E3	11.707653	11.834671	-0.127018	830	R-458-Lv-#2	13.260917	13.230486	0.030431
521	R-130-Lv-#3-C3-E3	9.831291	9.697723	0.133568	835	R-458-Lv-#2-RL	13.573803	13.567575	0.006228
530	R-130-Lv-#6-C3	11.522067	11.626718	-0.104651	840	R-458-Lv-#2-C4	13.359962	13.337128	0.022834
540	R-130-Lv-C1	10.505499	10.408652	0.096847	845	R-458-Lv-#5-C6	13.072081	12.933303	0.138778
545	R-130-Lv-C1-E3	10.938632	10.893689	0.044943	850	R-458-Lv-C6	11.668230	11.508222	0.160008
550	R-130-Lv-#3-C1-E3	11.747204	11.810476	-0.063272	855	R-458-Km-#5-C6	12.813519	12.589518	0.224001
600	CR-401-Lv-#6-C1	11.746056	11.956526	-0.210470	860	R-458-Lv-#2-C6	13.335355	13.310748	0.024607
620	R-401-Lv-C1	9.267544	9.011931	0.255613	861	R-458-Lv-#2-C6	11.458993	11.173800	0.285193
625	R-401-Lv-C1-E3	9.700677	9.496968	0.203709	865	R-458-Km-#2-C6	13.076793	12.966963	0.109830
630	R-401-Lv-#2-C1	10.934669	10.814457	0.120212	880	R-458-Lv-#6	12.649911	12.621831	0.028080
640	R-401-Lv-#3-C1-E3	10.509249	10.413755	0.095494	885	R-458-Lv-#6-RL	12.962797	12.958920	0.003877
650	R-401-Lv-#6-C1	10.323663	10.205802	0.117861	890	R-458-Lv-#6-C4	12.748956	12.728473	0.020483
651	R-401-Lv-#6-C1	8.447301	8.068854	0.378447	900	WD-404-Wd-C2-VL	11.610783	11.218289	0.392494
660	R-401-Lv-#6	10.262429	10.205802	0.056627	910	R-404-Wd-C2	10.893525	10.444135	0.449390
670	R-401-Lv	9.206310	9.011931	0.194379	912	R-404-Wd-C2-YL	11.304184	10.905027	0.399157
675	R-401-Lv-E20	9.650138	9.482570	0.167568	915	R-404-Wd-C2-E1-YL	12.734634	11.404870	1.329764
680	R-401-Lv-#20-E20	10.428608	10.310566	0.118042	917	R-404-Wd-C2-E1	12.323975	10.943978	1.379997
710	R-402-Km	8.561178	8.010572	0.550606	920	R-404-Wd-#1-C2	12.393525	11.324708	1.068817
715	R-402-Km-#5-C6	10.039467	9.515915	0.523552	921	R-404-Wd-#1-C2	10.517163	9.187760	1.329403
720	R-402-Lv	8.819740	8.354357	0.465383	930	R-404-Km-C2-E1-YL	12.601914	11.254595	1.347319
725	R-402-Lv-E1	10.250190	8.854200	1.395990	935	R-404-Km-C2-YL	11.171464	10.754752	0.416712
730	R-402-Lv-C4	8.918785	8.460999	0.457786	937	R-404-Km-C2	10.760805	10.293860	0.466945
735	R-402-Km-E1	9.991628	8.510415	1.481213	940	R-404-Wd-#7-C2-E1-YL	13.706493	12.489626	1.216867
750	KM-402-Km-#5-C5	10.200833	9.771903	0.428930	941	R-404-Wd-#7-C2-E1-YL	11.830131	10.352678	1.477453
752	KM-402-Km-#5-C6	10.172482	9.747770	0.424712	950	R-404-Wd-#5-C2	12.297376	11.869216	0.428160
760	R-402-Km-C5	8.663967	8.114967	0.549000	960	R-404-Km-#7-C2-E1-YL	13.573773	12.339351	1.234422
765	R-402-Km-#5-C5	10.067818	9.540048	0.527770	965	R-404-Km-#1-C2	12.260805	11.174433	1.086372

Four-Year Comparison by District

	2015 PAYABLE			2016 PAYABLE			2017 PAYABLE			2018 PAYABLE		
	Assd Value	Levy Rate	Taxes	Assd Value	Levy Rate	Taxes	Assd Value	Levy Rate	Taxes	Assd Value	Levy Rate	Taxes
State	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	10,793,880,444	1.876362	\$20,253,228
State Part II										10,667,517,890	1.022448	\$10,906,983
County Current Expense	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	10,793,891,294	1.889793	\$20,398,221
County Road Dept	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	5,909,356,194	1.607699	\$9,500,466
Castle Rock	126,606,824	2.873796	\$363,842	126,453,041	2.906079	\$367,483	127,349,987	2.958918	\$376,818	147,389,203	2.596452	\$382,689
Castle Rock - Voted Levies	124,111,070	0.473907	\$58,817	124,380,424	0.498912	\$62,055	125,002,911	0.497508	\$62,190	144,133,822	0.433640	\$62,502
Kalama	202,498,686	1.986103	\$402,183	212,817,523	1.959523	\$417,021	218,109,609	1.937557	\$422,600	264,163,618	1.740714	\$459,833
Kelso	690,210,344	2.046742	\$1,412,682	703,551,750	2.061163	\$1,450,135	765,621,360	1.923672	\$1,472,804	817,786,086	1.848458	\$1,511,643
Kelso - Voted Levies	0	0.000000	\$0	0	0.000000	\$0	0	0.000000	\$0	0	0.000000	\$0
Longview	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	2,927,784,609	3.159099	\$9,249,161
Woodland	599,965,974	2.150946	\$1,290,494	620,729,032	2.117593	\$1,314,451	655,915,562	2.062642	\$1,352,919	727,411,584	1.930410	\$1,404,203
Fire #1 - Woodland	417,329,920	0.921015	\$384,367	463,472,451	0.893142	\$413,947	478,955,223	0.880573	\$421,755	551,098,737	1.500000	\$826,648
Fire #1 - Bond	0	0.000000	\$0	0	0.000000	\$0	0	0.000000	\$0	0	0.000000	\$0
Fire #2 - Lv/Kelso	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	2,751,228,636	1.385872	\$3,812,851
Fire #2 - Bond							2,478,185,674	0.319541	\$791,882	2,708,820,708	0.281253	\$761,864
Fire #3 - Toutle	241,618,292	0.957049	\$231,241	247,156,715	0.955689	\$236,205	261,980,259	0.916787	\$240,180	307,712,926	0.808572	\$248,808
Fire #3 - Bond	0	0.000000	\$0	0	0.000000	\$0	0	0.000000	\$0	0	0.000000	\$0
Fire #20 - Ryderwood (fka Fire #4)	19,515,990	0.809548	\$15,799	18,687,837	0.825211	\$15,421	18,506,526	0.827996	\$15,323	19,731,315	0.778470	\$15,360
Fire #5 - Kalama	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	1,182,565,110	1.403851	\$1,660,145
Fire #6 - Castle Rock	631,998,438	0.425238	\$268,750	655,157,694	0.418902	\$274,447	681,111,812	1.193871	\$813,160	784,065,887	1.056119	\$828,067
Fire #7 - Cougar	173,512,065	1.055594	\$183,158	169,332,697	1.084336	\$183,613	174,820,355	1.084756	\$189,637	205,215,053	0.971859	\$199,440
Port of Kalama	953,173,040	0.000000	\$0	1,102,612,437	0.000000	\$0	1,157,359,706	0.000000	\$0	1,223,322,961	0.000000	\$0
Port of Longview	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	8,063,639,224	0.258562	\$2,084,951
Port of Woodland	1,213,606,530	0.164798	\$200,000	1,278,600,446	0.156421	\$200,000	1,330,887,155	0.150275	\$199,999	1,506,929,109	0.132720	\$200,000
Cemetery #1 - Castle Rock	602,198,419	0.070805	\$42,639	623,269,262	0.069922	\$43,580	644,496,011	0.000000	\$0	740,175,682	0.061234	\$45,324
Cemetery #2 - Woodland	1,223,112,677	0.089024	\$108,886	1,288,278,063	0.087190	\$112,325	1,340,850,641	0.085572	\$114,739	1,518,016,275	0.078391	\$118,999
Cemetery #3 - Toutle	269,150,891	0.024814	\$6,679	275,497,108	0.024786	\$6,828	289,170,319	0.024195	\$6,996	334,879,087	0.021683	\$7,261
Cemetery #4 - Ostrander	161,229,712	0.112033	\$18,063	172,731,538	0.107988	\$18,653	177,472,658	0.106642	\$18,926	196,598,615	0.099045	\$19,472
Cemetery #5 - Kalama	772,891,507	0.107909	\$83,402	918,519,540	0.107643	\$98,872	971,880,164	0.104395	\$101,459	1,030,268,254	0.102789	\$105,900
Cemetery #6 - Rose Valley	552,913,655	0.085013	\$47,005	574,234,386	0.081856	\$47,005	591,249,879	0.080262	\$47,455	637,508,983	0.074438	\$47,455
Cemetery #7 - Stella	54,969,500	0.092222	\$5,069	57,955,961	0.089335	\$5,178	61,738,661	0.086291	\$5,327	70,843,413	0.075436	\$5,344
Ft Vancouver Reg Library	599,965,974	0.469039	\$281,407	620,729,032	0.447985	\$278,077	655,915,562	0.417214	\$273,657	727,411,584	0.394547	\$286,998
Rural Partial-County Library	984,448,714	0.349405	\$343,971	1,016,005,214	0.316443	\$321,508	1,066,499,778	0.337089	\$359,505	1,185,284,165	0.312886	\$370,859
Yale Valley Library	189,984,127	0.445673	\$84,671	185,664,098	0.466241	\$86,564	190,006,165	0.460892	\$87,572	222,655,511	0.410659	\$91,436
EMS #1	190,857,316	0.499994	\$95,428	186,616,174	0.499929	\$93,295	190,867,255	0.499843	\$95,404	223,556,909	0.445617	\$99,621
EMS #1 - Bond levy	189,688,636	1.045645	\$198,347	0	0.000000	\$0	0	0.000000	\$0	222,284,613	0.984833	\$218,913
EMS #3	259,605,092	0.241261	\$62,391	265,468,415	0.240153	\$63,753	278,116,429	0.485037	\$134,897	323,494,826	0.433133	\$140,116
EMS #20 (fka EMS #4)	20,319,190	0.095090	\$1,932	19,499,697	0.498168	\$9,714	19,310,626	0.470639	\$9,088	20,516,185	0.443828	\$9,106
Longview Sch Dist #122 M & O	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	4,797,909,129	3.232825	\$15,510,801
Longview Sch Dist #122 Bonds	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	4,797,909,129	1.159114	\$5,561,324
Toutle Sch Dist #130 M & O	271,275,332	3.186340	\$864,375	279,082,740	3.116494	\$869,760	291,633,659	3.010411	\$877,937	338,915,206	2.668257	\$904,313
Toutle Sch Dist #130 Bonds	271,275,332	0.000000	\$0	279,082,740	1.370966	\$382,613	291,633,659	1.260074	\$367,480	338,915,206	1.121144	\$379,973
Ryderwood Sch Dist #29	0	0.000000	\$0	0	0.000000	\$0	0	0.000000	\$0	0	0.000000	\$0
Castle Rock Sch Dist #401 M & O	605,969,497	2.834170	\$1,717,420	629,365,947	2.741714	\$1,725,542	649,783,757	2.628518	\$1,707,968	743,151,733	2.332406	\$1,733,332
Castle Rock Sch Dist #401 Bonds	0	0.000000	\$0	629,365,947	0.256273	\$161,290	649,783,757	0.245246	\$159,357	743,151,733	0.219040	\$162,780
Kalama Sch Dist #402 M & O	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	1,207,405,947	1.777061	\$2,145,634
Kalama Sch Dist #402 Bonds	939,267,727	0.282005	\$264,878	1,090,266,124	0.428268	\$466,926	1,143,726,406	0.409152	\$467,958	1,207,405,947	0.387815	\$468,250
Woodland Sch Dist #404 M & O	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	1,504,090,144	2.545188	\$3,828,192
Woodland Sch Dist #404 Bonds	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	1,504,090,144	1.740924	\$2,618,507
Kelso Sch Dist #458 M & O	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	2,076,045,731	3.652906	\$7,583,600
Kelso Sch Dist #458 Bonds	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	2,076,045,731	1.286022	\$2,669,841

Assessed Value, Taxes and New Construction



	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
AV before NC added	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	10,676,029,264
New Construction	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	117,862,030
Total County AV	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	10,793,891,294
Certified Taxes	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	129,900,412

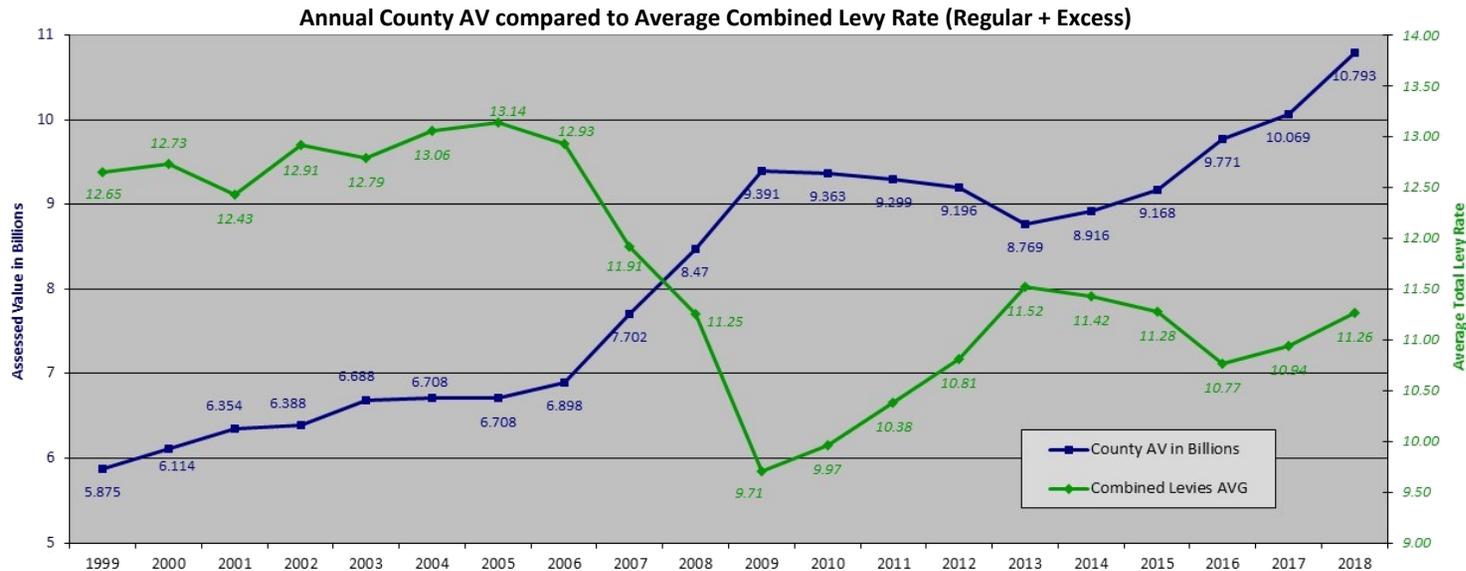
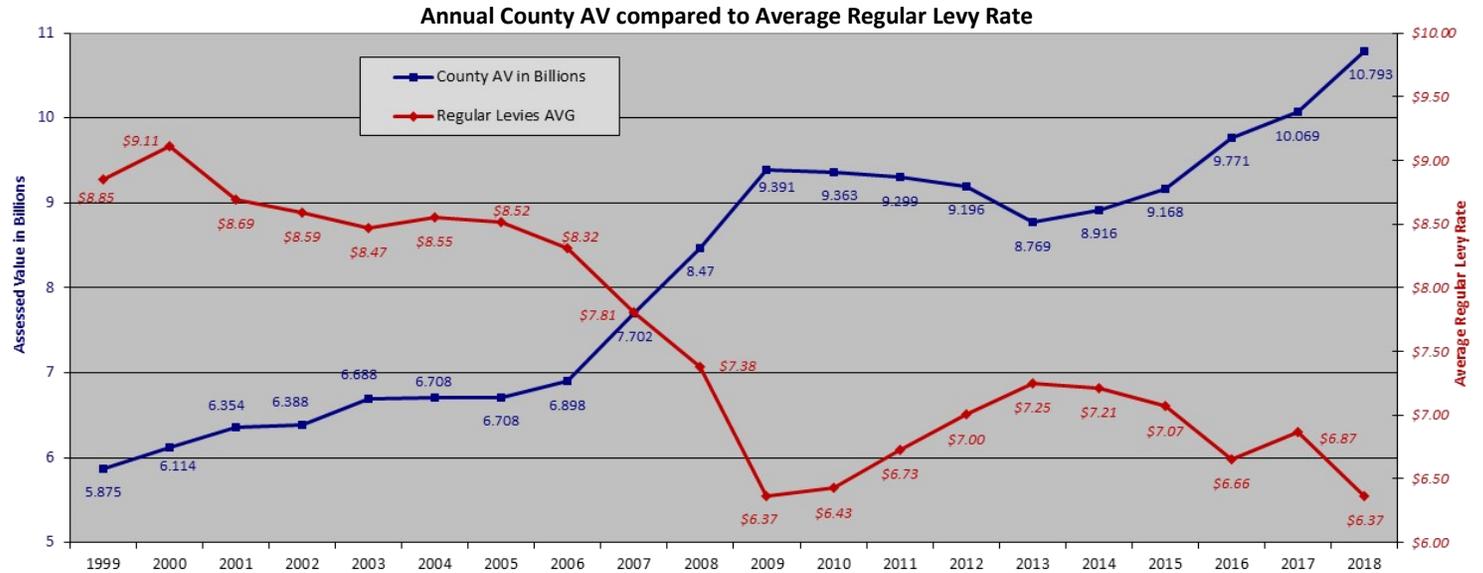
Levy Rate Trends and Assessed Value

In a budget-based property tax system, the basic formula to calculate levy rates is relatively simple:

$$\frac{\text{Taxing District Budget}}{\text{Property Value in the District}} = \text{The Levy Rate}$$

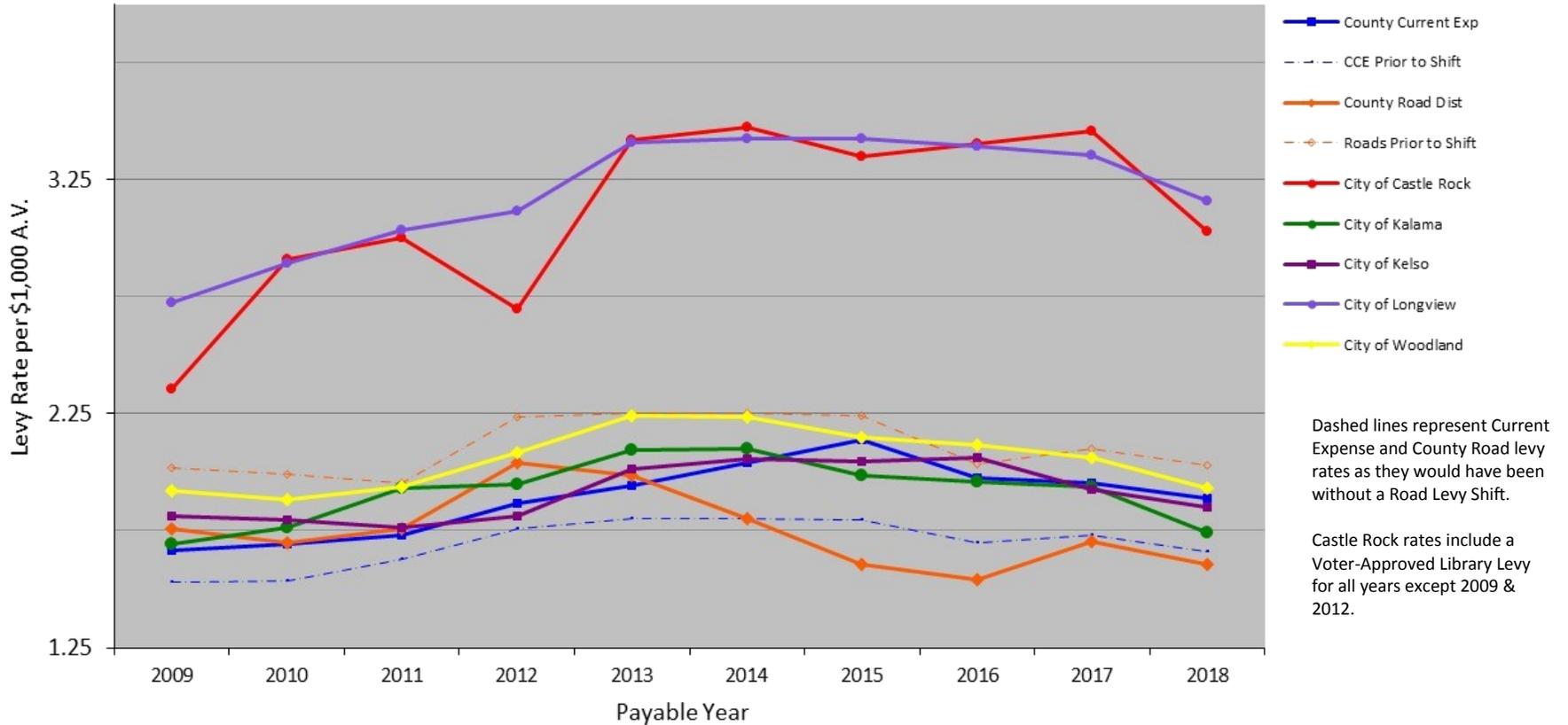
In general, as property values increase, the levy rates decrease. This can be seen in the graph to the right, comparing the total County value to the average regular levy rate over the past twenty years.

It's important to note, however, that voter-approved levies have a significant impact on the overall levy rates. When voter-approved excess levies are included in the average rate, the typical pattern is interrupted, as shown below.



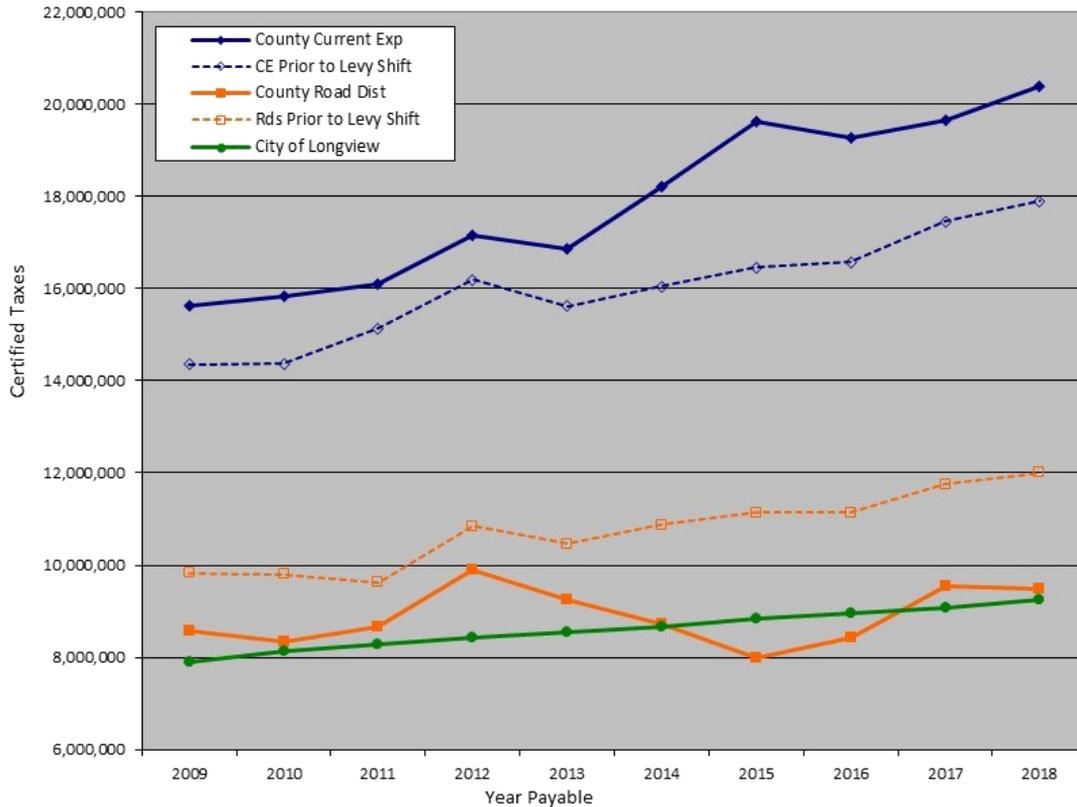
10-Year Levy Rate Comparison

	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
County Current Exp	1.662884	1.690435	1.730445	1.864780	1.940896	2.042328	2.140439	1.972787	1.951732	1.889793
<i>C.E. Prior to Levy Shift</i>	<i>1.528047</i>	<i>1.534367</i>	<i>1.627377</i>	<i>1.760557</i>	<i>1.799934</i>	<i>1.799980</i>	<i>1.795692</i>	<i>1.696472</i>	<i>1.733243</i>	<i>1.658180</i>
County Road Dist	1.759620	1.696330	1.759171	2.038526	1.986832	1.803163	1.607156	1.542592	1.705702	1.607699
<i>Roads Prior to Levy Shift</i>	<i>2.019580</i>	<i>1.993354</i>	<i>1.953655</i>	<i>2.236213</i>	<i>2.250000</i>	<i>2.250000</i>	<i>2.243430</i>	<i>2.035919</i>	<i>2.098569</i>	<i>2.030757</i>
City of Castle Rock	2.355276	2.908220	3.003948	2.698378	3.417807	3.476897	3.347703	3.404991	3.456426	3.030092
City of Kalama	1.692989	1.762557	1.932660	1.945707	2.096276	2.099999	1.986103	1.959523	1.937557	1.740714
City of Kelso	1.810218	1.798472	1.764340	1.813072	2.011558	2.055749	2.046742	2.061163	1.923672	1.848458
City of Longview	2.723984	2.895612	3.036286	3.114063	3.410017	3.423604	3.426732	3.395578	3.354365	3.159099
City of Woodland	1.920870	1.882207	1.937361	2.086001	2.241339	2.233267	2.150946	2.117593	2.062642	1.930410

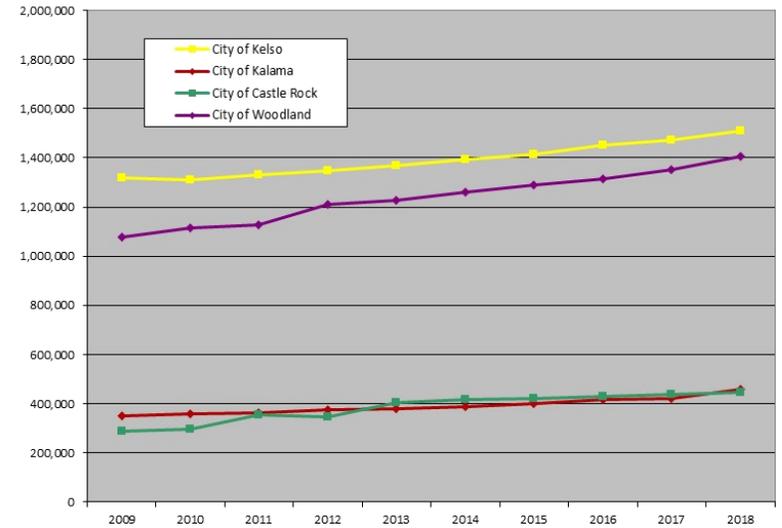


County & City Certified Taxes, 10-Year History

For the years 2009 through 2018 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.

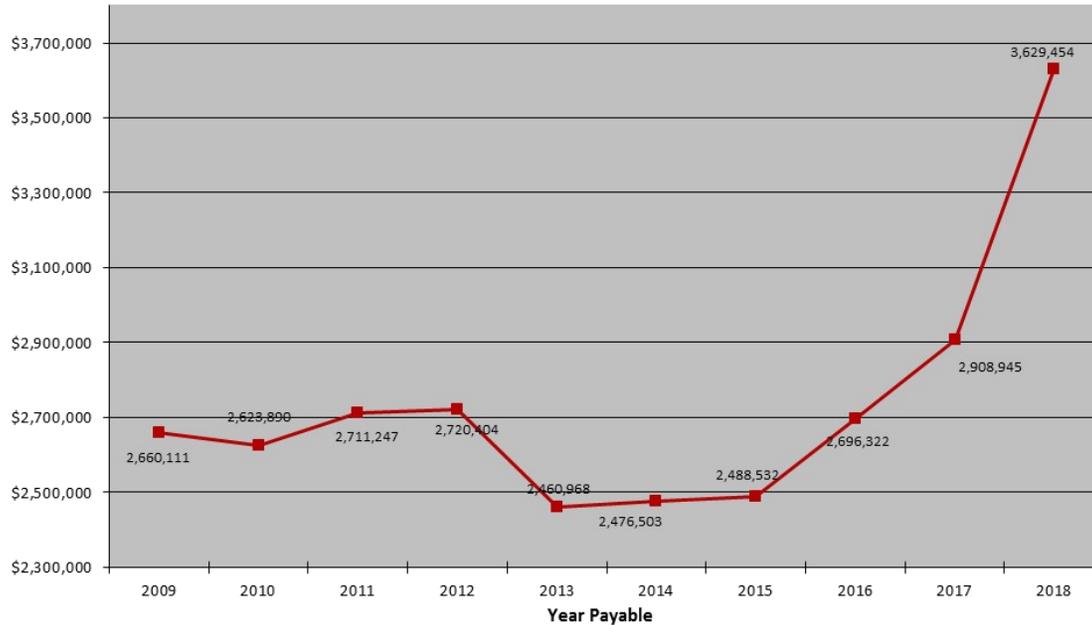


COUNTY & CITIES	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
County Current Exp	15,617,600.45	15,827,848.36	16,092,807.39	17,150,115.20	16,846,737.19	18,210,689.30	19,625,337.93	19,277,010.44	19,652,229.67	20,398,225.00
<i>C.E. Prior to Levy Shift</i>	<i>14,351,235.70</i>	<i>14,366,564.49</i>	<i>15,134,277.39</i>	<i>16,191,585.20</i>	<i>15,623,209.53</i>	<i>16,049,764.30</i>	<i>16,464,412.93</i>	<i>16,577,010.44</i>	<i>17,452,229.67</i>	<i>17,898,225.00</i>
County Road Dist	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	9,500,471.27
<i>Roads Prior to Levy Shift</i>	<i>9,838,211.63</i>	<i>9,806,820.49</i>	<i>9,628,826.53</i>	<i>10,842,784.49</i>	<i>10,460,815.52</i>	<i>10,881,108.20</i>	<i>11,145,057.68</i>	<i>11,142,660.88</i>	<i>11,751,692.48</i>	<i>12,000,471.27</i>
City of Castle Rock	288,983.61	295,072.70	356,000.00	345,406.84	405,118.95	415,552.19	422,659.26	429,537.40	439,008.19	445,191.12
City of Kalama	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	459,833.36
City of Kelso	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	1,511,643.32
City of Longview	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	9,249,161.42
City of Woodland	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	1,404,202.59

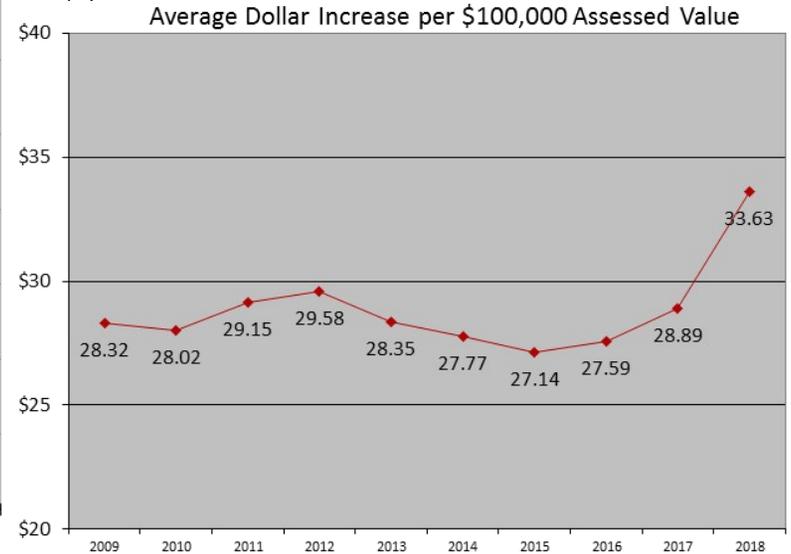
Senior Citizen & Disabled Persons Exemptions

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



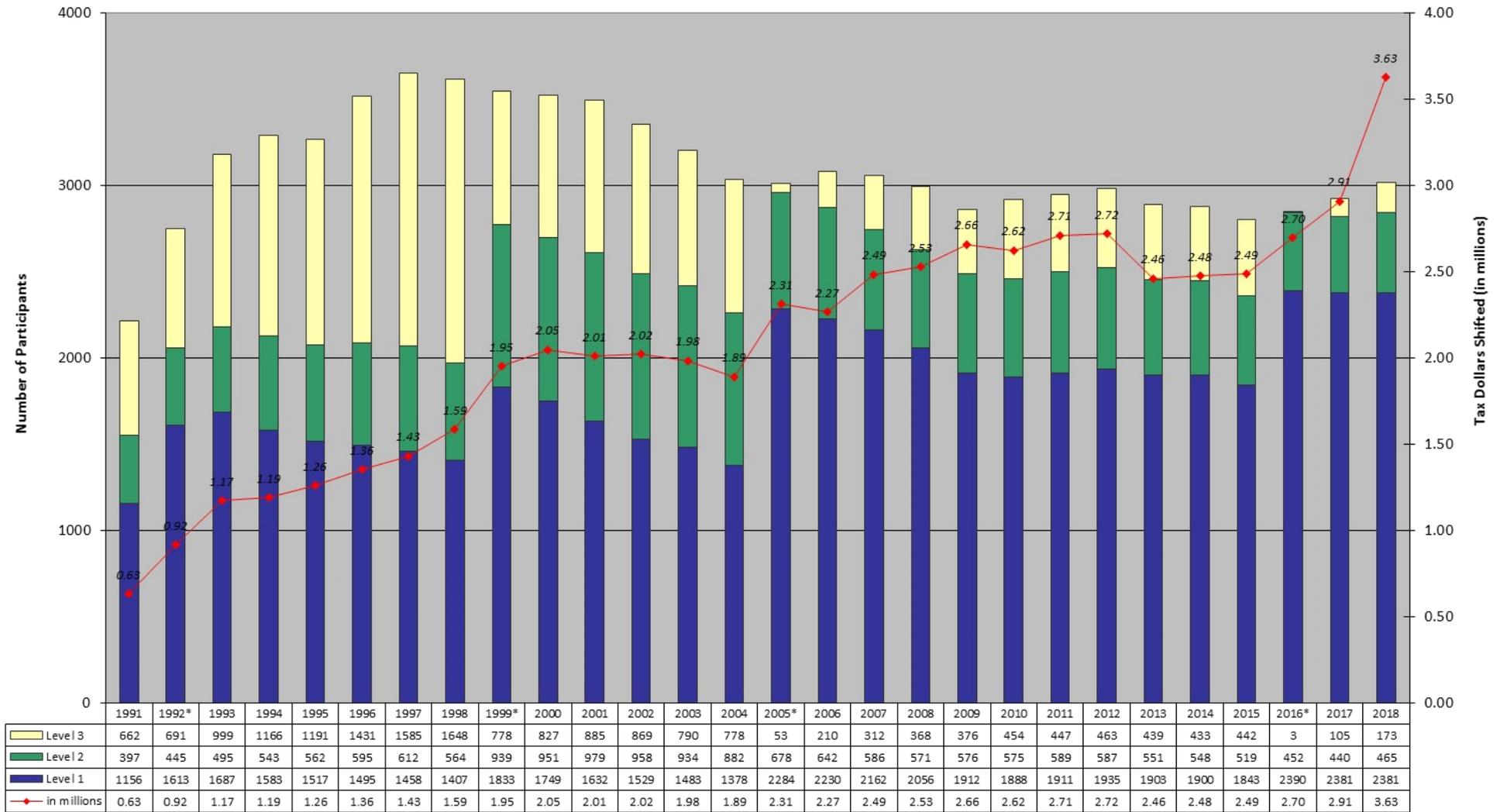
This program provides qualified senior and disabled citizens the opportunity to receive an exemption on property taxes, based on ownership and income requirements. Once an exemption is granted, the property owner is taxed on a frozen value instead of market value, is completely exempt from special levies, 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	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
County Taxable AV	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	10,793,891,294
Average Regular Levy Rate	6.365208	6.426870	6.731723	7.004004	7.250293	7.214338	7.069119	6.655650	6.870389	6.368667
Average Excess Levy Rate	3.345114	3.539479	3.648500	3.810429	4.272830	4.209983	4.211396	4.113559	4.072651	4.895747
Average Levy Rate	9.710322	9.966349	10.380223	10.814433	11.523123	11.424321	11.280515	10.769209	10.943040	11.264414
Seniors, Market Value	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	393,654,180
Seniors, Frozen Value	<u>218,847,008</u>	<u>235,787,588</u>	<u>249,309,569</u>	<u>261,109,148</u>	<u>246,697,078</u>	<u>251,062,952</u>	<u>252,846,659</u>	<u>261,533,444</u>	<u>279,991,172</u>	<u>302,086,419</u>
Reduction to Assessed Value	116,694,002	97,544,057	87,304,251	70,487,052	39,012,497	39,740,648	43,571,821	46,521,906	54,810,038	91,567,761
<i>Dollars shifted</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>\$501,004</i>	<i>\$599,788</i>	<i>\$1,031,457</i>
Exempt from Regular Levies	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	175,713,015
<i>Dollars shifted</i>	<i>\$794,906</i>	<i>\$817,166</i>	<i>\$895,403</i>	<i>\$963,189</i>	<i>\$957,328</i>	<i>\$965,523</i>	<i>\$932,182</i>	<i>\$1,119,484</i>	<i>\$1,168,850</i>	<i>\$1,119,058</i>
Exempt from Excess Levies	218,847,008	235,787,588	249,309,569	261,109,148	246,697,078	251,062,952	252,846,659	261,533,444	279,991,172	302,086,419
<i>Dollars shifted</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>	<i>\$1,140,306</i>	<i>\$1,478,939</i>
TAX DOLLARS SHIFTED:	\$2,660,111	\$2,623,890	\$2,711,247	\$2,720,404	\$2,460,968	\$2,476,503	\$2,488,532	\$2,696,322	\$2,908,945	\$3,629,454
Approximate levy rate adjustment	0.283235	0.280235	0.291538	0.295797	0.283526	0.277740	0.271412	0.275938	0.288898	0.336251
Average Increase per \$100K AV	\$28.32	\$28.02	\$29.15	\$29.58	\$28.35	\$27.77	\$27.14	\$27.59	\$28.89	\$33.63

Senior Citizen & Disabled Persons Exemptions

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



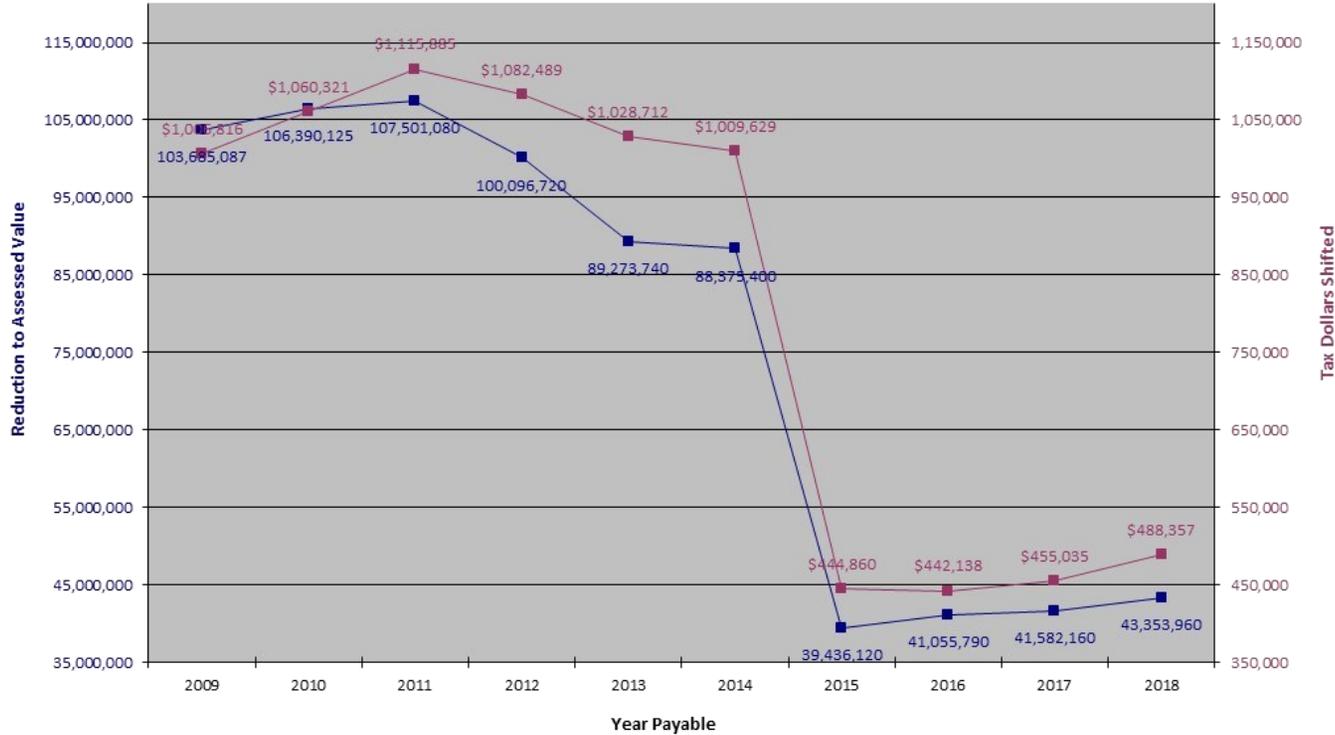
- Level 3:** Exempt from all voter approved excess levies.
- Level 2:** Exempt from all voter approved excess levies PLUS exempt from regular property taxes on the greater of \$50,000 or 35% of valuation, not to exceed \$70,000.
- Level 1:** Exempt from all voter approved excess levies PLUS exempt from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

* 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.

Current Use & Open Space Assessment

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

RCW 84.34 & WAC 458-30



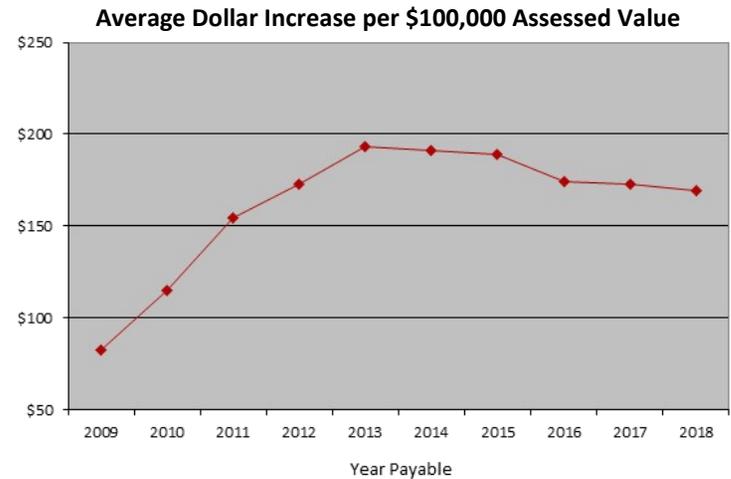
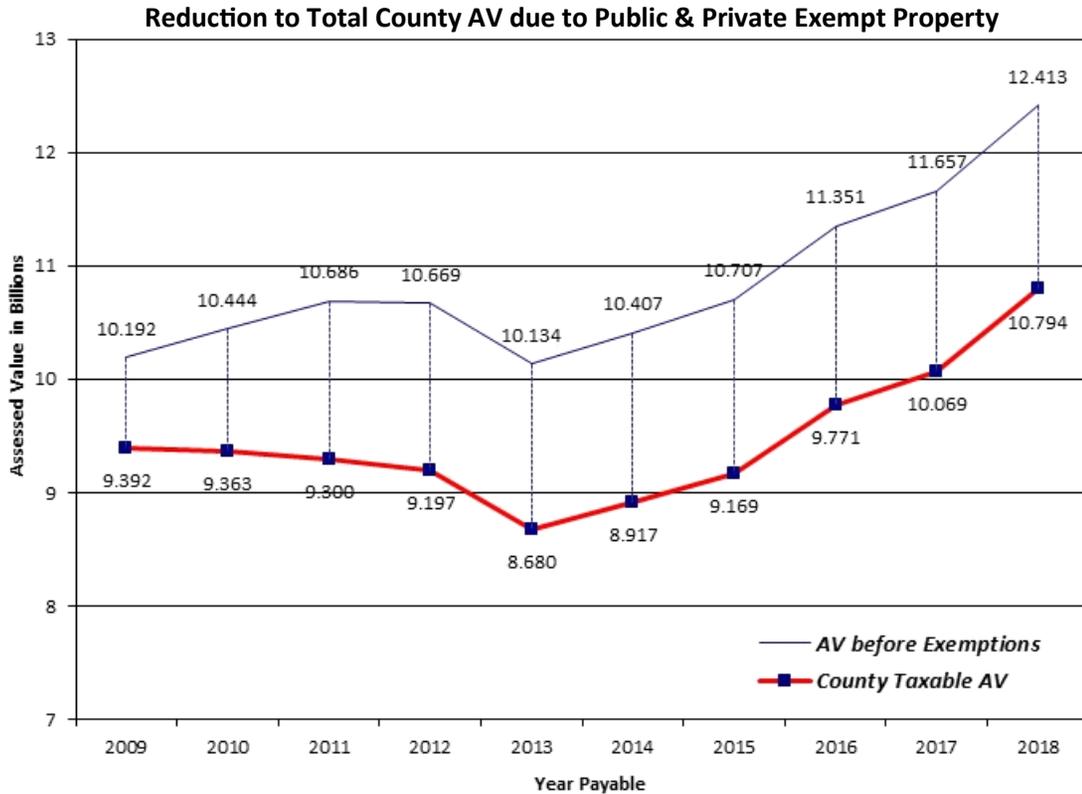
If land is approved for classification in the Current Use Open Space Program, it is then taxed according to its *current* use rather than its *highest and best* use. The Assessor's Office keeps a dual roll for Open Space property—one indicating the true market value of the property and one for the taxable (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	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Open Space Market	114,873,197	117,554,565	118,914,020	113,274,570	103,417,720	103,982,040	54,971,500	57,036,990	57,588,940	61,522,730
Open Space Taxable	<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>	<u>16,006,780</u>	<u>18,168,770</u>
Reduction to AV	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	43,353,960
Average Levy Rate	9.710322	9.966349	10.380223	10.814433	11.523123	11.424321	11.280515	10.769209	10.943040	11.264414
TAX DOLLARS SHIFTED:	1,006,816	1,060,321	1,115,885	1,082,489	1,028,712	1,009,629	444,860	442,138	455,035	488,357
Approx Levy Rate Increase	0.107201	0.113244	0.119990	0.117702	0.118517	0.113230	0.048519	0.045248	0.045191	0.045244
Avg increase per \$100k AV	\$10.72	\$11.32	\$12.00	\$11.77	\$11.85	\$11.32	\$4.85	\$4.52	\$4.52	\$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).

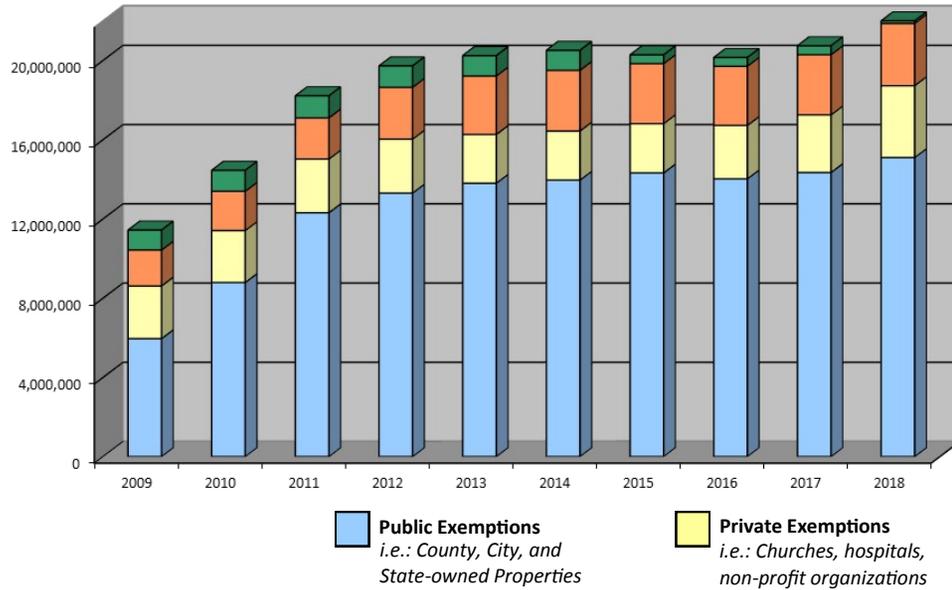
Some privately owned property in Washington is eligible for property tax exemption as well. In general, nonprofit ownership is required and, in addition, the organization must conduct an activity specifically identified as a qualifying use in the exemption laws. Typical organizations receiving such an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



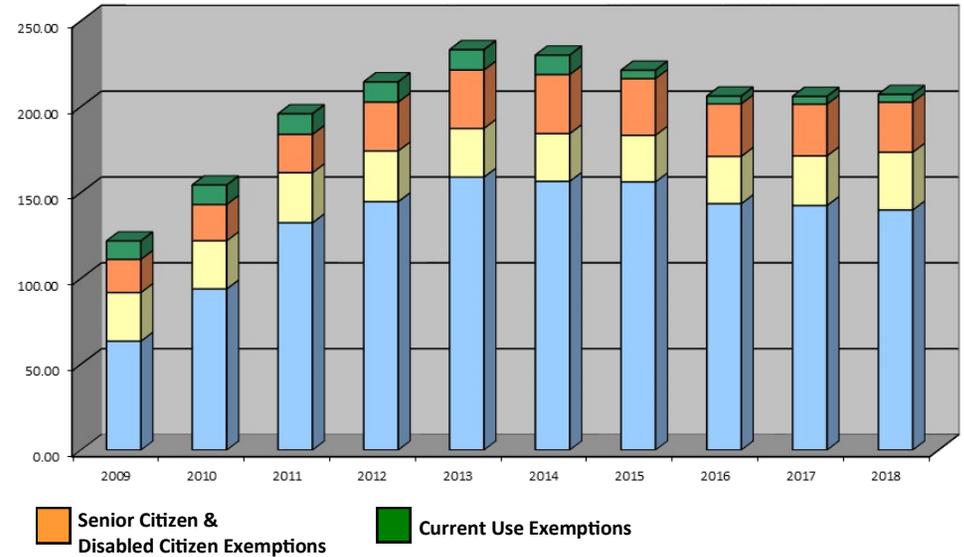
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Public Exempt, Market Vale	613,488,441	882,038,920	1,186,249,780	1,230,598,530	1,197,797,610	1,221,910,770	1,269,766,480	1,302,136,670	1,310,812,730	1,340,396,730
Tax dollars shifted for Public Ex	5,957,170	8,790,708	12,313,537	13,308,225	13,802,369	13,959,501	14,323,620	14,022,982	14,344,276	15,098,784
Private Exempt, Market Value	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	279,109,367
Tax dollars shifted for Private Ex	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	3,144,003
Average Levy Rate	9.710322	9.966349	10.380223	10.814433	11.523123	11.424321	11.280515	10.769209	10.943040	11.264414
Total Reduction to AV	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	1,619,506,097
Total Tax Dollars Shifted	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	18,242,787
Approx Levy Rate adj	0.827577	1.150518	1.547522	1.731429	1.930355	1.909600	1.892470	1.740909	1.726128	1.690103
Avg increase per \$100k AV	82.76	115.05	154.75	173.14	193.04	190.96	189.25	174.09	172.61	169.01

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)



TAX DOLLARS SHIFTED for EXEMPT PROPERTIES

<u>Year Payable</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
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	<u>5,507,656</u>	<u>5,957,170</u>	<u>8,790,708</u>	<u>12,313,537</u>	<u>13,308,225</u>	<u>13,802,369</u>	<u>13,959,501</u>	<u>14,323,620</u>	<u>14,022,982</u>	<u>14,344,276</u>
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

<u>Year Payable</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
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	<u>65.02</u>	<u>63.43</u>	<u>93.89</u>	<u>132.41</u>	<u>144.70</u>	<u>159.02</u>	<u>156.56</u>	<u>156.22</u>	<u>143.51</u>	<u>142.46</u>
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	503,099.57	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			
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			

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
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	10,073,229.26	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	13,909,972.71	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	96,510,756.40	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
100%	2018	10,793,891,294	129,900,411.90	31,160,210.03	20,398,220.59	13,070,031.81	9,500,466.31	43,566,545.56	2,284,950.35				8,353,183.58	349,755.32	467,755.95		749,292.40

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**

<u>Taxing Districts in TCA 400</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
State	2.059326	2.105754	2.295393	2.373297	2.447812	2.335586	2.282403	2.083654	2.136948	2.898810
County Current Expense	1.662884	1.690435	1.730445	1.864780	1.940896	2.042328	2.140439	1.972787	1.951732	1.889793
City of Longview	2.723984	2.895612	3.036286	3.114063	3.410017	3.423604	3.426732	3.395578	3.354365	3.159099
Port of Longview	0.403700	0.390637	0.393297	0.219240	0.216435	0.449998	0.449998	0.417696	0.343785	0.258562
Longview Sch Dist #122	3.550382	3.912959	4.340877	4.840069	4.930742	4.831662	4.870457	4.286176	4.594816	4.391939
TOTAL LEVY RATE:	10.400276	10.995397	11.796298	12.411449	12.945902	13.083178	13.170029	12.155891	12.381646	12.598203

Special Assessments

Mosquito Control Asmt	0.028329	0.030731	0.030327	0.030894	0.035220	0.035535	0.035804	0.025416	0.035760	3.800000
CDID #1 (Diking)	0.414872	0.489646	0.471520	0.489075	0.483058	0.470212	0.459592	0.412470	0.450825	0.473654
Noxious Weed Asmt	3.160000	3.320000	3.320000	3.320000	3.320000	3.320000	3.320000	3.320000	4.320000	4.820000

CDID #1 is a rate applied per \$1,000 of value; Noxious Weed is a flat assessment per parcel plus a per acre fee; As of 2018, Mosquito is a flat rate based on acreage.

	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
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	Annual Update + 5% Land + 19% Impr
Land Value	41,800	41,800	41,800	40,130	40,000	40,000	40,000	40,000	40,000	42,000
Improvements Value	<u>167,900</u>	<u>159,510</u>	<u>151,250</u>	<u>143,380</u>	<u>127,100</u>	<u>127,100</u>	<u>130,870</u>	<u>141,140</u>	<u>145,330</u>	<u>172,700</u>
TOTAL AV	209,700	201,310	193,050	183,510	167,100	167,100	170,870	181,140	185,330	214,700
TCA 400 Levy Rate (from above)	10.400276	10.995397	11.796298	12.411449	12.945902	13.083178	13.170029	12.155891	12.381646	12.598203
TOTAL PROPERTY TAX DUE:	\$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	\$2,704.84
Mosquito Control	5.94	6.19	5.85	5.66	5.89	5.94	6.12	4.60	6.63	3.80
CDID #1 (Diking)	87.00	98.57	91.03	89.75	80.72	78.57	78.53	74.71	83.55	101.70
Noxious Weed Asmt	3.16	3.32	3.32	3.32	3.32	3.32	3.32	3.32	4.32	4.82
TOTAL ASSESSMENTS DUE:	\$96.10	\$108.08	\$100.20	\$98.73	\$89.92	\$87.83	\$87.97	\$82.64	\$94.50	\$110.32
TOTAL AMOUNT DUE:	\$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	\$2,815.16

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.