



Cowlitz County Washington
OFFICE OF ASSESSMENTS
Emily Wilcox, Assessor

ANNUAL REPORT

2018 Assessment Year for
Taxes Payable in 2019

Published May 2019

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A Message from Your County Assessor...

As your new County Assessor, I am excited to share our Annual Report with you. This 2019 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.

It is easy to get overwhelmed by the data and, in particular, the dates used for assessment and taxes, so I thought I would briefly touch on how it works. This report reflects the Cowlitz County property taxes to be collected in 2019. Working backwards, that means the relevant Assessment Date set by state law is January 1st, 2018 (RCW 84.36.005 and RCW 84.40.020). The values for Assessment Date 01/01/2018 are based on sales that occurred in 2017, which is commonly referred to as the Market Value. While many people assume the assessor's values differ from market values, in 1973 the State Legislature set the assessment level at 100% of market value. We are required to follow actual market value for assessment purposes. So, in other words, the market in 2017 determines the value we set on property in 2018 for the taxes that will be collected in 2019.

Tax Year: 2019 = Assessment Year: 2018 = Market Year: 2017

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 19). 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 passage of Engrossed House Bill (EHB) 2242 continues to have an impact on local property tax collection. This bill was intended to address the state's Constitutional obligation to fully fund basic education for public schools. EHB 2242 temporarily changed the State levy from a budget-based system to a **rate-based** system and fixed that rate 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 2019 payable is \$2.59 per thousand, which is a decrease of \$0.30 from the 2018 State levy rate.

EHB 2242 specifically impacted the school Maintenance and Operations (M&O) levies beginning in 2019. The M & O levy is now identified as an Enrichment Levy, and it was limited to a maximum levy rate of \$1.50 per \$1000 assessed value. It is significant to note, however, that the recent passage of SSB 5313 raises this cap to \$2.50 beginning with the 2020 tax year.

In addition to the impact by the State levy mentioned above, voters in several taxing districts approved measures in 2018 that impacted the taxes to be collected in 2019.

- * **Kalama School District:** Voters approved general obligation bonds for \$63,405,000 maturing within 25 years beginning in 2019. The amount payable in 2019 is \$3,040,000 and the levy rate is \$2.16 per thousand of assessed value. Added to the \$1.50 Enrichment levy, the total 2019 rate for Kalama School District is \$3.66 (up from \$2.16 in 2018).
- * **Kelso School District:** Voters approved general obligation bonds for \$98,600,000 maturing within 21 years beginning in 2019. The amount payable in 2019 is \$7,100,000 and the levy rate is \$2.93 per thousand of assessed value. Added to the \$1.49 Enrichment levy, the total 2019 levy rate for Kelso School District is \$4.42 (down from \$4.93 last year).
- * **Longview School District:** Voters approved a capital projects levy starting in 2019 and running for 4 years. The amount payable in 2019 is \$3,047,682 and the levy rate is \$0.57 per thousand of assessed value. Added to the Enrichment levy of \$1.50 and the existing bond levy of \$0.76, the total 2019 rate for Longview School District is \$2.83 (down from \$4.89 in 2018).
- * **City of Castle Rock:** Voters approved a city excess levy for library services for the tax year 2019 totaling \$72,000. This equates to about \$0.46 of the total City of Castle Rock levy rate, which is \$ 2.85 per thousand for 2019 payable.

A few approved measures in the past continue to have an impact on the taxes to be collected in 2019.

- * **Cowlitz County Fire Protection District #2:** In 2016, voters approved \$11 million general obligation bonds over 20 years; collection for this bond in 2019 payable is \$765,000 which is \$0.26 per thousand of assessed value.
- * **Cowlitz County Fire Protection District #6:** The 2019 payable year is the third year of a 6-year temporary lid lift. The levy rate was \$0.42 in 2016, increased to \$1.19 in 2017 and is down to \$1.05 per thousand dollars of assessed value for 2019 payable.
- * **EMS District No. 1:** Voters approved a one-year (2018 payable) excess levy totaling \$267,214 for maintenance and operation of the North Country Emergency Medical Service District. The sunset of this one-year excess levy means their levy rate dropped from \$1.43 in 2018 to \$0.42 per thousand of assessed value in 2019.



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>. 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.

Emily Wilcox
Cowlitz County Assessor

Assessor's Office Personnel

ADMINISTRATIVE STAFF

Administration

Emily Wilcox, Assessor
Janeene Niemi, Chief Deputy
Marty Roth, Chief Appraiser
Lori Peterson, Department Head Secretary
Chloe Wheeler, Property Exemption Specialist
Denise Cramer, GIS Specialist
Jennifer Hoagland, Maps Draftsperson

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

APPRAISAL STAFF

Residential Division

Rich Niemi, Lead Residential Appraiser
Jon Davidson, Residential Appraiser
Demetrio Flores, Residential Appraiser
Tony Giles, Residential Appraiser
Chace Pedersen, Residential Appraiser
Bill Holden, Residential Appraiser

Business Division

Susan Westervelt, Lead Industrial Appraiser
Rich Johnson, Industrial Appraiser
Nathan Takko, Commercial Appraiser
Dani Smith, Personal Property Appraiser
Josh Claypool, Sales Analyst

Visit our website at:

www.co.cowlitz.wa.us/assessor

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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.

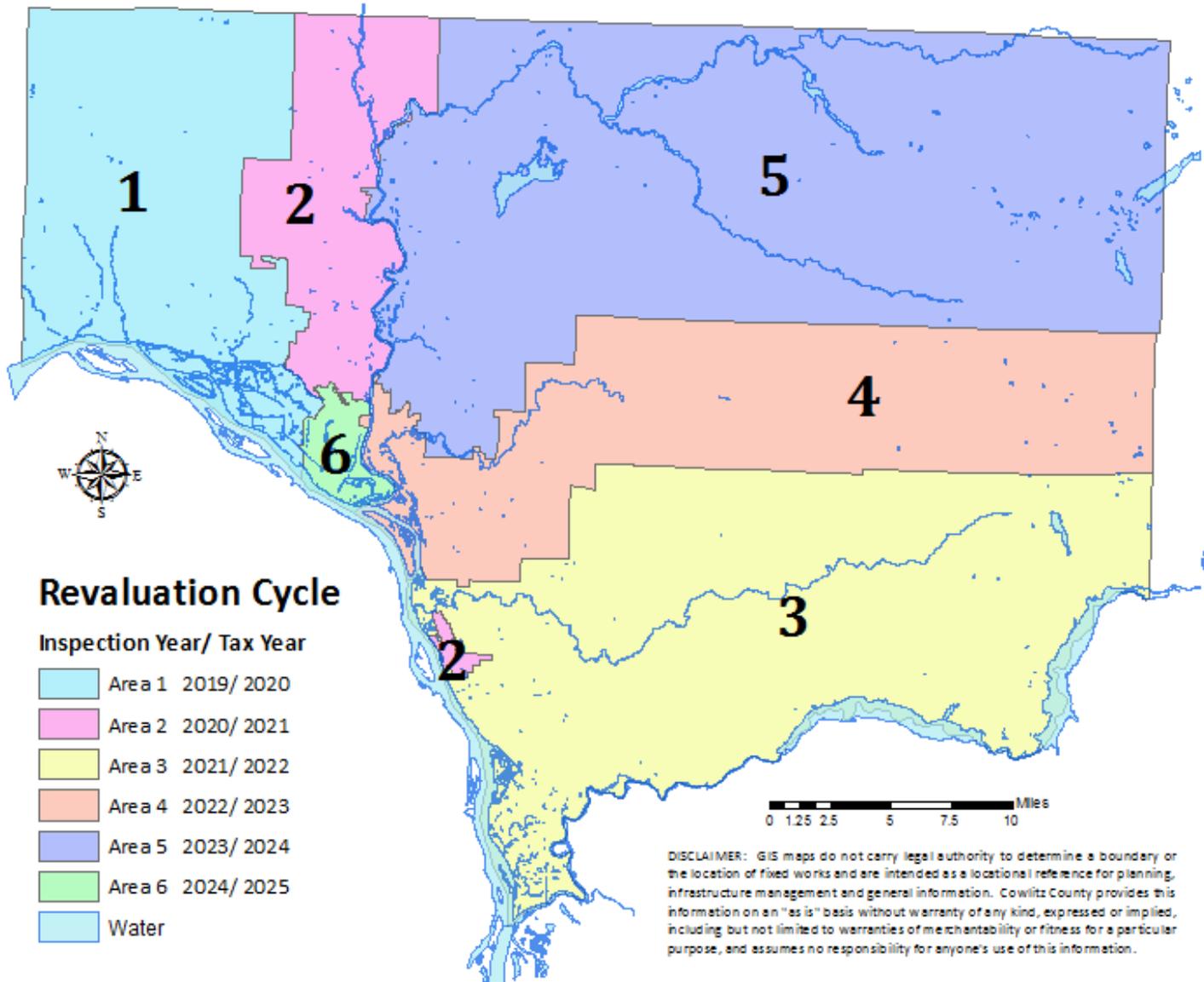
Homeowners with Limited Income: If you are a homeowner with a total household income of less than \$57,000 annually, you may qualify for the Limited Income Deferral. If you meet eligibility requirements, including residency and available equity, and have paid your first half taxes, the Department of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

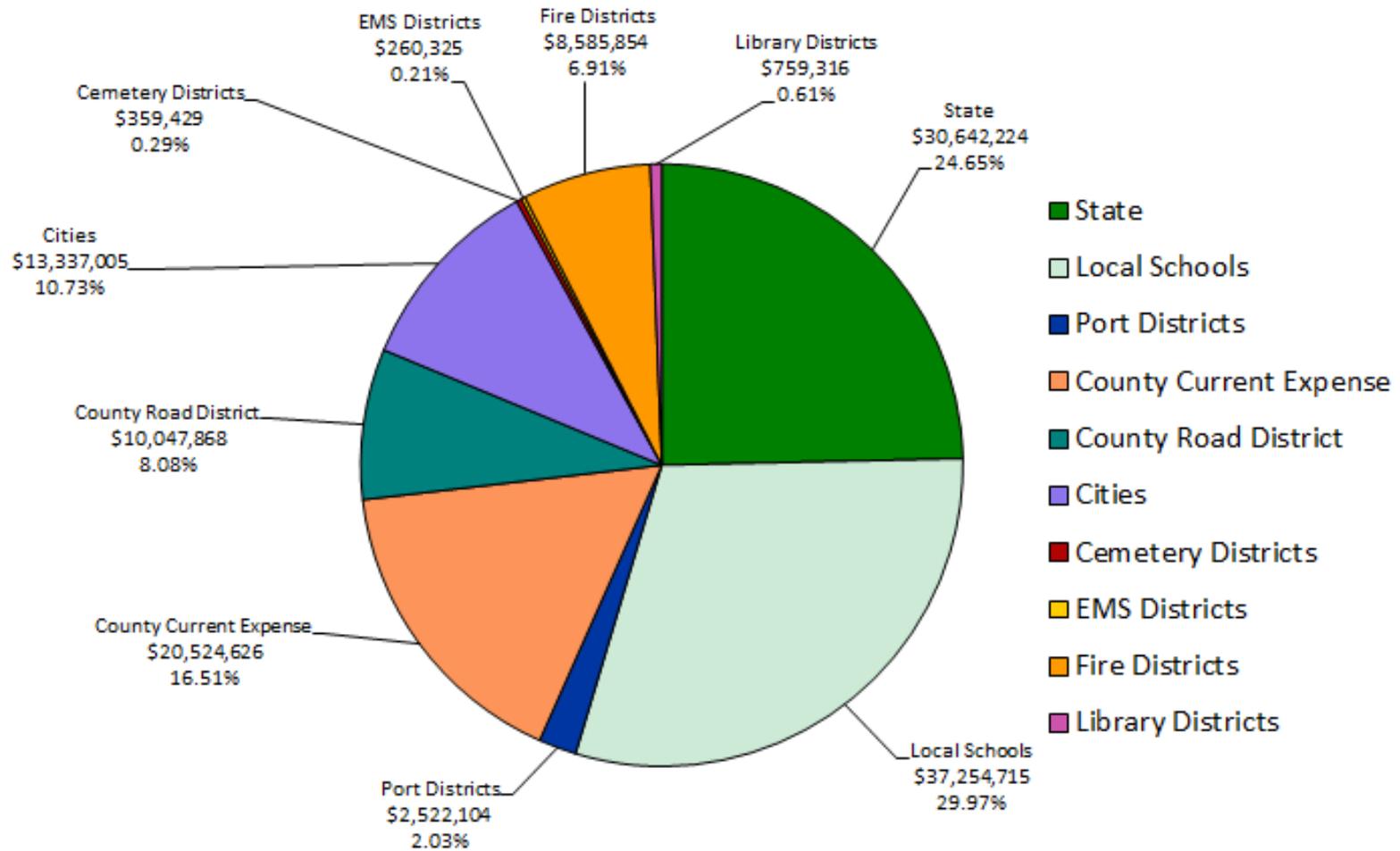
Other Exemptions: There are other types of property that may also be eligible for tax exemption, with application submitted to the Department of Revenue for consideration. In general, nonprofit ownership is required and, in addition, the organization must conduct an activity specifically identified as 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 - 2019 Payable

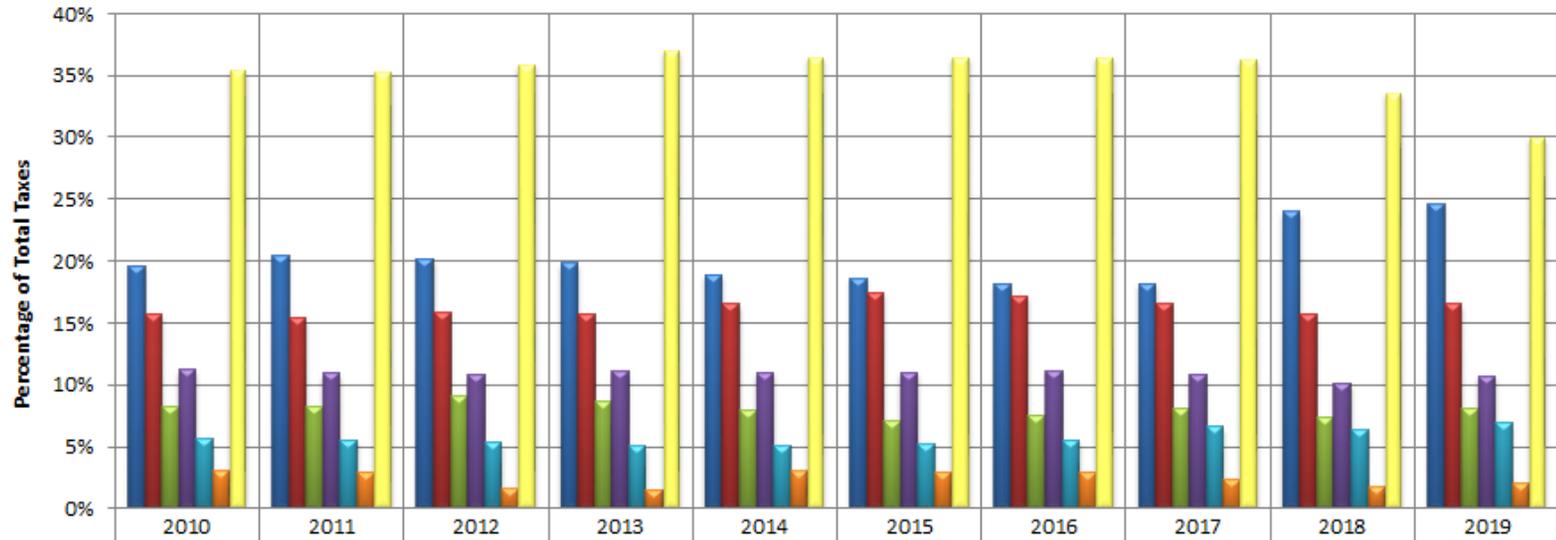
Percentage of Total Taxes Collected by District



Ad Valorem Property Taxes
 Total to Collect in 2019
\$ 124,293,463.82

Property Tax Distribution - History

Percentage of Total Taxes Collected by District

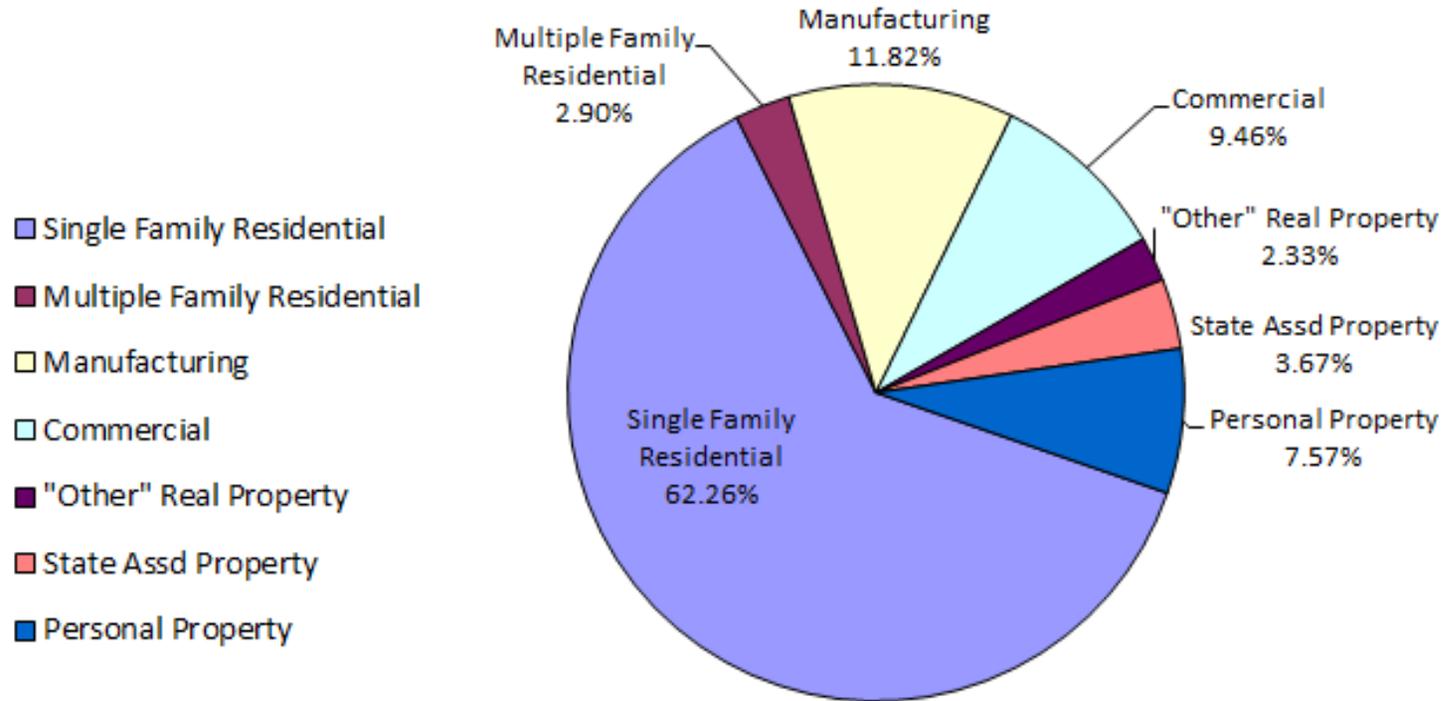


	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
State	19.62%	20.42%	20.16%	19.80%	18.91%	18.59%	18.11%	18.20%	23.99%	24.65%
County Current Exp	15.75%	15.40%	15.84%	15.71%	16.54%	17.44%	17.15%	16.62%	15.70%	16.51%
County Road Dept	8.31%	8.30%	9.13%	8.61%	7.92%	7.10%	7.51%	8.08%	7.31%	8.08%
Cities	11.19%	10.97%	10.81%	11.11%	11.02%	11.00%	11.17%	10.78%	10.06%	10.73%
Fire Districts	5.62%	5.54%	5.31%	5.11%	5.09%	5.23%	5.55%	6.59%	6.43%	6.91%
Port Districts	3.07%	2.94%	1.64%	1.55%	3.00%	2.98%	2.92%	2.37%	1.76%	2.03%
Local Schools	35.40%	35.37%	35.92%	37.07%	36.49%	36.44%	36.53%	36.29%	33.54%	29.97%

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

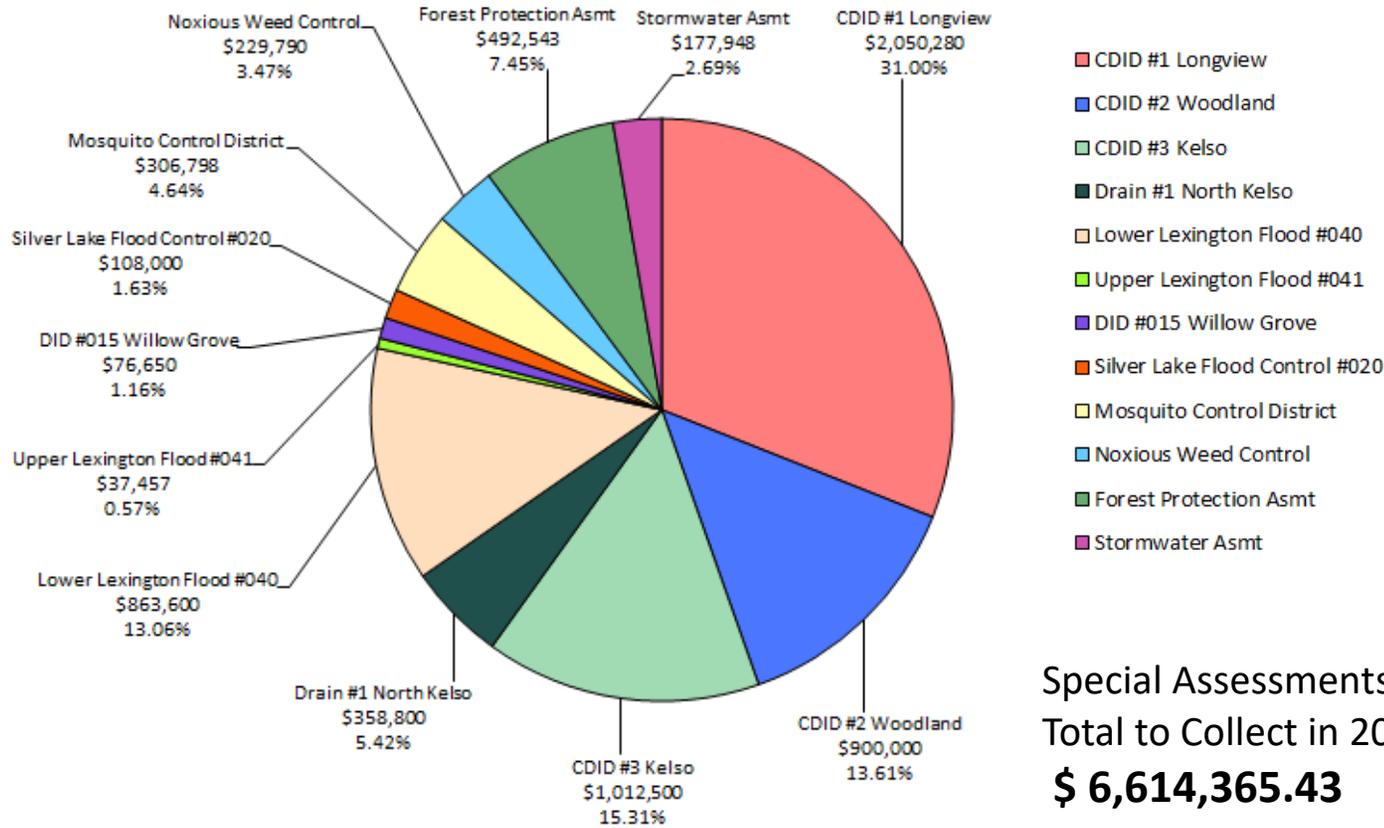
Property Tax Distribution - History

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
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
2019	7,370,400,950	62.26%	342,821,350	2.90%	1,399,157,480	11.82%	1,119,479,590	9.46%	275,329,168	2.33%	434,740,699	3.67%	896,498,770	7.57%	11,838,428,007

Special Assessments Distribution



Special Assessments
Total to Collect in 2019
\$ 6,614,365.43

CERTIFIED LEVY HISTORY	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
CDID #1 - Longview	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	2,050,280
CDID #2 - Woodland	845,044	707,367	715,588	707,089	692,754	698,151	792,498	801,000	849,119	900,000
CDID #3 - Kelso	394,166	542,160	535,409	768,053	759,482	753,282	851,400	933,750	970,683	1,012,500
Drain #010 - North Kelso	292,122	314,047	307,800	299,594	296,284	300,013	314,340	353,340	358,800	358,800
FCZD #040 - Lower Lexington	630,782	595,853	601,243	594,835	594,835	664,291	675,274	703,800	767,314	863,600
FCZD #041 - Upper Lexington	24,530	23,852	25,096	24,009	24,448	29,721	30,481	31,167	33,812	37,457
Dike #015 - Willow Grove	46,982	47,979	47,500	46,824	52,812	53,203	56,575	59,575	69,269	76,650
Silver Lake Flood #020	85,890	89,550	87,958	74,478	64,307	76,603	79,470	83,400	95,686	108,000
Mosquito	257,400	245,365	263,000	264,780	273,095	281,815	211,615	306,850	298,077	306,798
Noxious Weed	157,032	157,165	156,999	156,881	168,667	168,437	168,539	219,602	243,808	229,790

Certification of Values - 2019 Payable

GENERAL TAXING DISTRICTS	TOTAL CERTIFIED ASSESSED VALUE for General Levy Collection	New Construction Assessed Value (Incl in Total AV)	State Assessed Value (Incl in Total AV)	Annexation Assessed Value (Incl in Total AV)	Senior AV Exempt from Special Levies (Incl in Total AV)	Full Timber Assessed Value (NOT incl in Total AV)
County Current Expense	11,838,428,007	108,220,440	434,740,699	0	145,148,600	563,682,288
County Roads	6,451,915,229	58,670,950	252,356,485	0	73,765,948	563,218,488
City of Castle Rock	161,921,641	724,170	3,757,478	0	3,722,025	8,082
City of Kalama	302,898,118	8,757,200	6,360,496	0	2,600,344	325,989
City of Kelso	871,612,563	3,054,850	28,402,141	0	9,475,661	31,770
City of Longview	3,255,976,089	15,914,950	130,395,608	0	50,631,518	11,775
City of Woodland (Cowlitz ptn)	794,104,367	21,098,320	13,468,491	0	4,953,104	36,996
Port of Kalama	1,321,229,331	23,316,000	35,534,230	0	8,347,727	116,249,257
Port of Longview	8,872,753,608	50,035,840	265,089,062	0	121,093,172	406,628,309
Port of Woodland	1,644,445,068	34,868,600	134,117,407	0	15,707,701	40,755,533
Fire #1 - Woodland	603,836,727	9,776,690	77,189,732	0	8,976,255	4,075,562
Fire #2 - Kelso/Longview	3,033,619,159	16,433,500	69,489,043	0	47,611,567	14,245,403
Fire #3 - Toutle	355,629,187	4,971,450	7,481,217	0	5,314,067	1,907,205
Fire #5 - Kalama	1,273,004,388	18,752,720	35,920,281	0	8,228,693	6,647,721
Fire #6 - Castle Rock	851,160,558	5,110,420	52,019,557	0	15,507,982	11,723,823
Fire #7 - Cougar (Cowlitz ptn)	218,506,496	1,217,620	41,719,336	0	1,828,912	5,928,001
Fire #20 - Cowlitz/Lewis (Cowlitz ptn)	23,079,067	127,960	238,807	0	1,812,910	110,569
EMS #1 - North Country	239,381,246	1,679,510	43,194,446	0	1,828,912	62,305,498
EMS #3 - Toutle	375,461,287	8,189,360	7,481,217	0	5,314,067	20,191,276
EMS #20 - Cowlitz/Lewis (Cowlitz ptn)	23,872,827	127,960	238,807	0	1,812,910	313,593
Cemetery #1 - Castle Rock	803,837,850	5,240,450	48,894,381	0	14,866,910	76,980,733
Cemetery #2 - Woodland	1,656,358,144	34,902,630	134,096,423	0	15,758,271	80,565,286
Cemetery #3 - Silverlake	385,164,350	7,745,470	7,470,276	0	5,079,991	89,771,224
Cemetery #4 - Ostrander	219,127,495	2,351,230	17,667,126	0	3,461,196	61,401,436
Cemetery #5 - Kalama	1,127,462,241	21,741,130	30,811,610	0	7,463,007	15,681,809
Cemetery #6 - Rose Valley	705,220,214	7,145,290	29,177,752	0	8,255,014	95,101,192
Cemetery #7 - Stella	78,697,827	733,020	1,114,055	0	955,812	12,165,483
Rural Partial County Library	1,309,769,515	9,085,390	10,116,576	0	22,277,942	43,242,854
Yale Valley Library	238,180,365	1,679,510	41,720,655	0	1,828,912	57,960,312
Ft Vancouver Library (Cowlitz ptn)	794,104,367	21,098,320	13,468,491	0	4,953,104	36,996

These values are **NOT** included in the Total District AV 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	5,261,531,551	60,930,809	30,465,404	142,430,325
Toutle Lake School District #130	389,721,960	93,556,011	77,086,660	12,467,701
Castle Rock Sch Dist #401 (Cowlitz ptn)	806,498,567	95,589,040	47,794,520	41,416,395
Kalama School District #402	1,303,087,754	104,099,589	62,638,190	18,141,720
Woodland Sch Dist #404 (Cowlitz ptn)	1,640,874,725	80,564,171	65,353,623	33,856,477
Kelso School District #458	2,292,196,714	128,857,040	64,428,520	81,782,476

I hereby attest that these amounts are the CERTIFIED ASSESSED VALUES used to calculate the 2018 levy for taxes to be collected in the year 2019.

Signed this 15th DAY OF JANUARY, 2019

Emily Wilcox

Emily Wilcox, Cowlitz County Assessor

Local School Levies - 2019 Payable

Longview School District #122 AV 5,261,531,551		<u>Levy Amt</u>	<u>Levy Rate</u>	<u>Election Information</u>	
<i>NOT included in the District AV above:</i>		Enrichment Levies (M & O)	7,937,995	1.500000	Collection in 2019 and 2020 approved 2/13/2018
Full Timber Assessed Value	60,930,809	Capital Projects Fund	3,047,682	0.572608	Collection in 2019, 2020, 2021, and 2022 approved 2/13/2018
1/2 TAV or 80% of 1983 Timber Roll	30,465,404	Debt Services Fund	<u>4,024,000</u>	<u>0.756041</u>	Bonded Debt includes: 20-year GO Bonds approved 11/2/1999; 20-Year GO Bonds approved 3/13/2001
Senior AV Exempt from Special Levies	142,430,325	TOTAL LEVY DIST #122	15,009,677	2.828649	
Toutle School District #130 AV 389,721,960		<u>Levy Amt</u>	<u>Levy Rate</u>	<u>Election Information</u>	
<i>NOT included in the District AV above:</i>		Enrichment Levies (M & O)	700,213	1.500000	Collection in 2018, 2019, and 2020 approved 2/14/2017
Full Timber Assessed Value	93,556,011	Capital Projects Fund	0	0.000000	n/a
1/2 TAV or 80% of 1983 Timber Roll	77,086,660	Debt Services Fund	<u>480,000</u>	<u>0.993217</u>	Bonded Debt includes: 20-year GO Bonds approved 2/10/2015
Senior AV Exempt from Special Levies	12,467,701	TOTAL LEVY DIST #130	1,180,213	2.493217	
Castle Rock School District #401 AV 921,277,242		<u>Levy Amt</u>	<u>Levy Rate</u>	<u>Election Information</u>	
<i>NOT included in the District AV above:</i>		Enrichment Levies (M & O)	1,455,000	1.494746	Collection in 2019 and 2020 approved 2/13/2018
Full Timber Assessed Value	104,366,623	Capital Projects Fund	200,000	0.194999	\$200,000 for each of six years beginning 2016 approved 2/10/2015
1/2 TAV or 80% of 1983 Timber Roll	52,132,060	Debt Services Fund	<u>0</u>	<u>0.000000</u>	(Bond proposition failed 4/24/2018 and 11/6/2018)
Senior AV Exempt from Special Levies	41,416,395	TOTAL LEVY DIST #401	1,655,000	1.689746	
Kalama School District #402 AV 1,303,087,754		<u>Levy Amt</u>	<u>Levy Rate</u>	<u>Election Information</u>	
<i>NOT included in the District AV above:</i>		Enrichment Levies (M & O)	2,048,589	1.500000	Collection in 2019 and 2020 approved 2/13/2018
Full Timber Assessed Value	104,099,589	Capital Projects Fund	0	0.000000	n/a
1/2 TAV or 80% of 1983 Timber Roll	62,638,190	Debt Services Fund	<u>3,040,000</u>	<u>2.160338</u>	Bonded Debt includes: 25-year GO Bonds approved 2/13/2018
Senior AV Exempt from Special Levies	18,141,720	TOTAL LEVY DIST #402	5,088,589	3.660338	
Woodland School District #404 AV 1,863,124,533		<u>Levy Amt</u>	<u>Levy Rate</u>	<u>Election Information</u>	
<i>NOT included in the District AV above:</i>		Enrichment Levies (M & O)	2,893,034	1.500000	Collection in 2018, 2019, and 2020 approved 2/14/2017
Full Timber Assessed Value	80,986,298	Capital Projects Fund	0	0.000000	n/a
1/2 TAV or 80% of 1983 Timber Roll	65,564,687	Debt Services Fund	<u>3,175,000</u>	<u>1.633137</u>	Bonded Debt includes: 25-year GO Bonds approved 5/18/2004; 20-year GO Bonds approved 2/11/2014
Senior AV Exempt from Special Levies	33,856,477	TOTAL LEVY DIST #404	6,068,034	3.133137	
Kelso School District #458 AV 2,292,196,714		<u>Levy Amt</u>	<u>Levy Rate</u>	<u>Election Information</u>	
<i>NOT included in the District AV above:</i>		Enrichment Levies (M & O)	3,500,000	1.485175	Collection in 2019 and 2020 approved 2/13/2018
Full Timber Assessed Value	128,857,040	Capital Projects Fund	0	0.000000	n/a
1/2 TAV or 80% of 1983 Timber Roll	64,428,520	Debt Services Fund	<u>7,100,000</u>	<u>2.932607</u>	Bonded Debt includes: 20-year GO Bonds approved 3/13/2001; 21-year GO Bonds approved 2/13/2018
Senior AV Exempt from Special Levies	81,782,476	TOTAL LEVY DIST #458	10,600,000	4.417782	

Local School Levies

	Type of Levy 2019 Rate		Election Information	Projection for 2020 Payable	
Longview Sch Dist #122	Enrichment	1.500000	Collection in 2019 and 2020 approved 2/13/2018	Continuing as approved; cap has been increased to \$2.50	1.500000
	Capital Projects	0.572608	Collection in 2019, 2020, 2021, and 2022 approved 2/13/2018	Continuing as approved.	0.600000
	Debt Service	0.756041	Bonded Debt includes: 20-year GO Bonds approved 11/2/1999; 20-Year GO Bonds approved 3/13/2001	1999 GO Bonds expire; Other GO Bonds continue as approved	<u>0.750000</u>
	TOTAL RATE	2.828649		ESTIMATED Levy rate for 2020 Payable:	2.850000
				<i>If voters approve increasing the Enrichment levy to the max cap:</i>	<i>3.850000</i>
Toutle Lake Sch Dist #130	Enrichment	1.500000	Collection in 2018, 2019, and 2020 approved 2/14/2017	Continuing as approved; cap has been increased to \$2.50	1.500000
	Capital Projects	0.000000	n/a	None	0.000000
	Debt Service	0.993217	Bonded Debt includes: 20-year GO Bonds approved 2/10/2015	Continuing as approved.	<u>1.000000</u>
	TOTAL RATE	2.493217		ESTIMATED Levy rate for 2020 Payable:	2.500000
				<i>If voters approve increasing the Enrichment levy to the max cap:</i>	<i>3.500000</i>
Castle Rock Sch Dist #401	Enrichment	1.494746	Collection in 2019 and 2020 approved 2/13/2018	Continuing as approved; cap has been increased to \$2.50	1.500000
	Capital Projects	0.194999	\$200,000 for each of six years beginning 2016 approved 2/10/2015	Continuing as approved.	0.200000
	Debt Service	0.000000	(Bond proposition failed 4/24/2018 and 11/6/2018)	None	<u>0.000000</u>
	TOTAL RATE	1.689746		ESTIMATED Levy rate for 2020 Payable:	1.700000
				<i>If voters approve increasing the Enrichment levy to the max cap:</i>	<i>2.700000</i>
Kalama Sch Dist #402	Enrichment	1.500000	Collection in 2019 and 2020 approved 2/13/2018	Continuing as approved; cap has been increased to \$2.50	1.500000
	Capital Projects	0.000000	n/a	None	0.000000
	Debt Service	2.160338	Bonded Debt includes: 25-year GO Bonds approved 2/13/2018	Continuing as approved.	<u>2.250000</u>
	TOTAL RATE	3.660338		ESTIMATED Levy rate for 2020 Payable:	3.750000
				<i>If voters approve increasing the Enrichment levy to the max cap:</i>	<i>4.750000</i>
Woodland Sch Dist #404	Enrichment	1.500000	Collection in 2018, 2019, and 2020 approved 2/14/2017	Continuing as approved; cap has been increased to \$2.50	1.500000
	Capital Projects	0.000000	n/a	None	0.000000
	Debt Service	1.633137	Bonded Debt includes: 25-year GO Bonds approved 5/18/2004; 20-year GO Bonds approved 2/11/2014	Continuing as approved.	<u>1.700000</u>
	TOTAL RATE	3.133137		ESTIMATED Levy rate for 2020 Payable:	3.200000
				<i>If voters approve increasing the Enrichment levy to the max cap:</i>	<i>4.200000</i>
Kelso Sch Dist #458	Enrichment	1.485175	Collection in 2019 and 2020 approved 2/13/2018	Continuing as approved; cap has been increased to \$2.50	1.500000
	Capital Projects	0.000000	n/a	None	0.000000
	Debt Service	2.932607	Bonded Debt includes: 20-year GO Bonds approved 3/13/2001; 21-year GO Bonds approved 2/13/2018	Continuing as approved.	<u>3.000000</u>
	TOTAL RATE	4.417782		ESTIMATED Levy rate for 2020 Payable:	4.500000
				<i>If voters approve increasing the Enrichment levy to the max cap:</i>	<i>5.500000</i>

Segregated Levy Rates - 2019 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 \$ 9.773859

Consolidated Rate includes: State Parts 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>2019 Payable</u>	<u>2018 Payable</u>	<u>Variance</u>
State School Levy Part I	1.8924212151	1.876362	0.016059
State School Levy Part II	0.7045698234	1.022448	-0.317878
County Current Expense	1.7337289636	1.889793	-0.156064
<i>C.E. Includes: Veteran's Relief</i>	0.0112500000	0.011250	0.000000
<i>& Human Svcs Mental Health</i>	0.0250000000	0.025000	0.000000
County Road District (R)	1.5573465139	1.607699	-0.050352
City of Castle Rock (CR)	2.8520562419	3.030092	-0.178036
City of Kalama (KM)	1.5837561592	1.740714	-0.156958
City of Kelso (KE)	1.7642409658	1.848458	-0.084217
City of Longview (LV)	2.8858584163	3.159099	-0.273241
City of Woodland (WD)	1.8425181552	1.930410	-0.087892
Longview School Dist (#122)	2.8286485693	4.391939	-1.563290
Toutle School Dist (#130)	2.4932172141	3.789401	-1.296184
Castle Rock School Dist (#401)	1.6897458088	2.551446	-0.861700
Kalama School Dist (#402)	3.6603377938	2.164876	1.495462
Woodland School Dist (#404)	3.1331373445	4.286112	-1.152975
Kelso School Dist (#458)	4.4177819619	4.938928	-0.521146
Fire Dist #1 - Woodland (#1)	1.4143137404	1.500000	-0.085686
Fire Dist #2 - Lv / Kelso	1.5350628263	1.667125	-0.132062
Fire Dist #3 - Toutle (#3)	0.7406252625	0.808572	-0.067947
Fire Dist #5 - Kalama (#5)	1.3378378001	1.403851	-0.066013
Fire Dist #6 - Castle Rock (#6)	1.0511601972	1.056119	-0.004959
Fire Dist #7 - Cougar (#7)	0.9591266673	0.971859	-0.012732
Fire Dist #20 - Ryderwood (#20)	0.7125273758	0.778470	-0.065943

<u>TAXING DISTRICT</u>	<u>2019 Payable</u>	<u>2018 Payable</u>	<u>Variance</u>
Port of Kalama (Km)	0.0000000000	0.000000	0.000000
Port of Longview (Lv)	0.2393822339	0.258562	-0.019180
Port of Woodland (Wd)	0.2421023406	0.132720	0.109382
Cemetery #1 - Castle Rock (C1)	0.0572687887	0.061234	-0.003965
Cemetery #2 - Woodland (C2)	0.0745778927	0.078391	-0.003813
Cemetery #3 - Toutle (C3)	0.0194798142	0.021683	-0.002203
Cemetery #4 - Ostrander (C4)	0.0917257325	0.099045	-0.007319
Cemetery #5 - Kalama (C5)	0.0968498775	0.102789	-0.005939
Cemetery #6 - Rose Valley (C6)	0.0672910376	0.074438	-0.007147
Cemetery #7 - Stella (C7)	0.0713366583	0.075436	-0.004099
Fort Vancouver Reg Library (VL)	0.3635801481	0.394547	-0.030967
Rural Partial-County Library (RL)	0.2882321780	0.312886	-0.024654
Yale Valley Library (YL)	0.3907861170	0.410659	-0.019873
E.M.S. #1 (E1)	0.4243022446	1.430450	-1.006148
E.M.S. #3 (E3)	0.3930876101	0.433133	-0.040045
E.M.S. #20 (E20)	0.4677123063	0.443828	0.023884

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)	0.4518295132	0.473654	-0.021824
CDID #2 (Woodland)	1.5073169839	1.475767	0.031550
CDID #3 (Kelso)	2.2551836147	2.247941	0.007243
Drain 010 (North Kelso)	3.1757560587	3.541711	-0.365955
Lexington Flood 040 (Lower)	3.4109118292	3.399998	0.010914
Lexington Flood 041 (Upper)	0.5244222387	0.566670	-0.042248
Dike 015 (Willow Grove)	5.0242297000	5.035226	-0.010996
Silver Lake Flood 020	0.9418751408	1.000002	-0.058127
Noxious Weed	4.82 + .10/ac	4.82 + .10/ac	0.000000
Noxious Weed - Forestland	0.48 + .01/ac	0.48 + .001/ac	0.000000
Stormwater Utility	\$36 /parcel	\$36 /parcel	0.000000

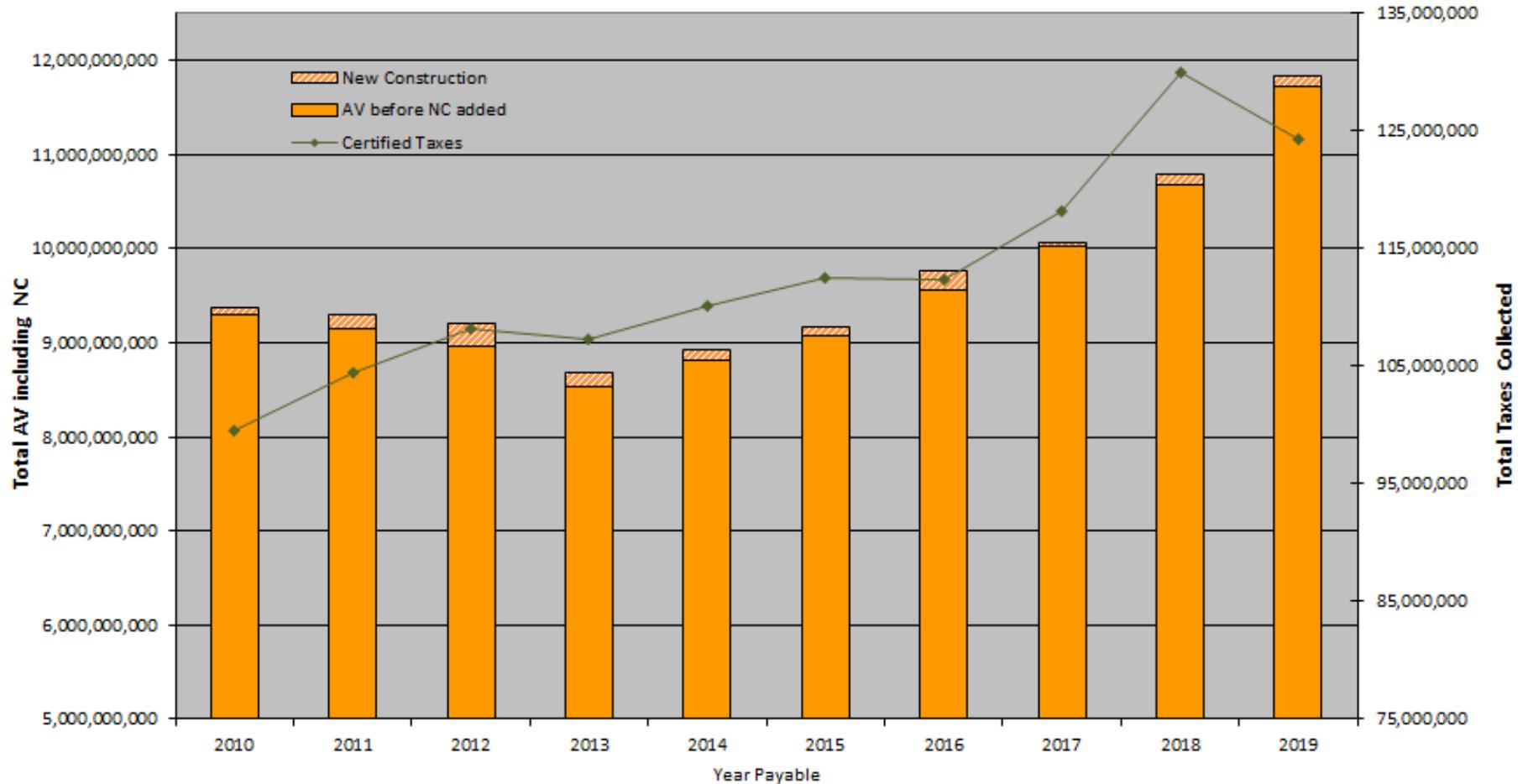
Consolidated Levy Rates - 2019 Payable

<u>TAX CODE</u>	<u>TAXING DISTRICTS</u>	<u>2019 PAYABLE</u>	<u>2018 PAYABLE</u>	<u>Variance</u>	<u>TAX CODE</u>	<u>TAXING DISTRICTS</u>	<u>2019 PAYABLE</u>	<u>2018 PAYABLE</u>	<u>Variance</u>
400	LV-122-Lv	10.2846092216	12.598203	-2.313594	770	R-402-Wd-C5	9.8873565279	8.796687	1.090670
410	R-122-Lv	8.9560973192	11.046803	-2.090706	780	R-402-Km-C6	9.6156953474	8.635616	0.980079
415	R-122-Lv-RL	9.2443294972	11.359689	-2.115360	790	R-402-Lv-C6	9.8550775813	8.894178	0.960900
420	R-122-Lv-#2-RL	10.7793923235	13.026814	-2.247422	795	R-402-Lv-#5-C6	11.1929153814	10.298029	0.894886
421	R-122-Lv-#2-RL	8.8869711084	11.150452	-2.263481	800	KE-458-Lv-#2	12.2871879900	13.501676	-1.214488
425	R-122-Lv-#2	10.4911601455	12.713928	-2.222768	802	KE-458-Lv-#2-C6	12.3544790276	13.576114	-1.221635
430	R-122-Lv-#6-RL	10.2954896944	12.415808	-2.120318	805	LV-458-Lv	11.8737426142	13.145192	-1.271449
440	R-122-Lv-C7-RL	9.3156661555	11.435125	-2.119459	810	R-458-Lv	10.5452307118	11.593792	-1.048561
450	R-122-Lv-#2-C7-RL	10.8507289818	13.102250	-2.251521	815	R-458-Lv-RL	10.8334628898	11.906678	-1.073215
510	R-130-Lv-C3	8.6401457782	10.465948	-1.825802	820	R-458-Lv-C4	10.6369564443	11.692837	-1.055881
515	R-130-Lv-C3-E3	9.0332333883	10.899081	-1.865848	825	R-458-Km-C6	10.3731395155	11.409668	-1.036528
520	R-130-Lv-#3-C3-E3	9.7738586508	11.707653	-1.933794	830	R-458-Lv-#2	12.0802935381	13.260917	-1.180623
521	R-130-Lv-#3-C3-E3	7.8814374357	9.831291	-1.949854	835	R-458-Lv-#2-RL	12.3685257161	13.573803	-1.205277
530	R-130-Lv-#6-C3	9.6913059754	11.522067	-1.830761	840	R-458-Lv-#2-C4	12.1720192706	13.359962	-1.187943
540	R-130-Lv-C1	8.6779347527	10.505499	-1.827564	845	R-458-Lv-#5-C6	11.9503595495	13.072081	-1.121721
545	R-130-Lv-C1-E3	9.0710223628	10.938632	-1.867610	850	R-458-Lv-C6	10.6125217494	11.668230	-1.055708
550	R-130-Lv-#3-C1-E3	9.8116476253	11.747204	-1.935556	855	R-458-Km-#5-C6	11.7109773156	12.813519	-1.102542
600	CR-401-Lv-#6-C1	10.2203332726	11.746056	-1.525723	860	R-458-Lv-#2-C6	12.1475845757	13.335355	-1.187770
620	R-401-Lv-C1	7.8744633474	9.267544	-1.393081	861	R-458-Lv-#2-C6	10.2551633606	11.458993	-1.203830
625	R-401-Lv-C1-E3	8.2675509575	9.700677	-1.433126	865	R-458-Km-#2-C6	11.9082023418	13.076793	-1.168591
630	R-401-Lv-#2-C1	9.4095261737	10.934669	-1.525143	880	R-458-Lv-#6	11.5963909090	12.649911	-1.053520
640	R-401-Lv-#3-C1-E3	9.0081762200	10.509249	-1.501073	885	R-458-Lv-#6-RL	11.8846230870	12.962797	-1.078174
650	R-401-Lv-#6-C1	8.9256235446	10.323663	-1.398039	890	R-458-Lv-#6-C4	11.6881166415	12.748956	-1.060839
651	R-401-Lv-#6-C1	7.0332023295	8.447301	-1.414099	900	WD-404-Wd-C2-VL	9.9866358832	11.610783	-1.624147
660	R-401-Lv-#6	8.8683547559	10.262429	-1.394074	910	R-404-Wd-C2	9.3378840938	10.893525	-1.555641
670	R-401-Lv	7.8171945587	9.206310	-1.389115	912	R-404-Wd-C2-YL	9.7286702108	11.304184	-1.575514
675	R-401-Lv-E20	8.2849068650	9.650138	-1.365231	915	R-404-Wd-C2-E1-YL	10.1529724554	12.734634	-2.581662
680	R-401-Lv-#20-E20	8.9974342408	10.428608	-1.431174	917	R-404-Wd-C2-E1	9.7621863384	12.323975	-2.561789
710	R-402-Km	9.5484043098	8.561178	0.987226	920	R-404-Wd-#1-C2	10.7521978342	12.393525	-1.641327
715	R-402-Km-#5-C6	10.9535331475	10.039467	0.914066	921	R-404-Wd-#1-C2	8.8597766191	10.517163	-1.657386
720	R-402-Lv	9.7877865437	8.819740	0.968047	930	R-404-Km-C2-E1-YL	9.9108701148	12.601914	-2.691044
725	R-402-Lv-E1	10.2120887883	10.250190	-0.038101	935	R-404-Km-C2-YL	9.4865678702	11.171464	-1.684896
730	R-402-Lv-C4	9.8795122762	8.918785	0.960727	937	R-404-Km-C2	9.0957817532	10.760805	-1.665023
735	R-402-Km-E1	9.9727065544	9.991628	-0.018921	940	R-404-Wd-#7-C2-E1-YL	11.1120991227	13.706493	-2.594394
750	KM-402-Km-#5-C5	11.0095016327	10.200833	0.808669	941	R-404-Wd-#7-C2-E1-YL	9.2196779076	11.830131	-2.610453
752	KM-402-Km-#5-C6	10.9799427928	10.172482	0.807461	950	R-404-Wd-#5-C2	10.6757218939	12.297376	-1.621654
760	R-402-Km-C5	9.6452541873	8.663967	0.981287	960	R-404-Km-#7-C2-E1-YL	10.8699967821	13.573773	-2.703776
765	R-402-Km-#5-C5	10.9830919874	10.067818	0.915274	965	R-404-Km-#1-C2	10.5100954936	12.260805	-1.750710

Four-Year Comparison by District

	2016 PAYABLE			2017 PAYABLE			2018 PAYABLE			2019 PAYABLE		
	Assd Value	Levy Rate	Taxes	Assd Value	Levy Rate	Taxes	Assd Value	Levy Rate	Taxes	Assd Value	Levy Rate	Taxes
State	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	11,838,298,377	1.892421	\$22,403,047
State Part II							10,667,517,890	1.022448	\$10,906,983	11,693,911,271	0.704570	\$8,239,177
County Current Expense	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	118,384,728,000	1.733729	\$20,524,626
County Road Dept	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	6,451,915,229	1.557347	\$10,047,868
Castle Rock	126,453,041	2.906079	\$367,483	127,349,987	2.958918	\$376,818	147,389,203	2.596452	\$382,689	161,921,641	2.396958	\$388,119
Castle Rock - Voted Levies	124,380,424	0.498912	\$62,055	125,002,911	0.497508	\$62,190	144,133,822	0.433640	\$62,502	158,199,618	0.455098	\$71,996
Kalama	212,817,523	1.959523	\$417,021	218,109,609	1.937557	\$422,600	264,163,618	1.740714	\$459,833	302,898,118	1.583756	\$479,717
Kelso	703,551,750	2.061163	\$1,450,135	765,621,360	1.923672	\$1,472,804	817,786,086	1.848458	\$1,511,643	871,612,563	1.764241	\$1,537,735
Longview	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	3,255,976,089	2.885858	\$9,396,286
Woodland	620,729,032	2.117593	\$1,314,451	655,915,562	2.062642	\$1,352,919	727,411,584	1.930410	\$1,404,203	794,104,367	1.842518	\$1,463,152
Fire #1 - Woodland	463,472,451	0.893142	\$413,947	478,955,223	0.880573	\$421,755	551,098,737	1.500000	\$826,648	603,836,727	1.414314	\$854,015
Fire #2 - Lv/Kelso	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	3,033,619,159	1.280083	\$3,883,284
Fire #2 - Bond				2,478,185,674	0.319541	\$791,882	2,708,820,708	0.281253	\$761,864	2,985,990,463	0.254980	\$761,368
Fire #3 - Toutle	247,156,715	0.955689	\$236,205	261,980,259	0.916787	\$240,180	307,712,926	0.808572	\$248,808	355,629,187	0.740625	\$263,388
Fire #20 - Ryderwood (fka Fire #4)	18,687,837	0.825211	\$15,421	18,506,526	0.827996	\$15,323	19,731,315	0.778470	\$15,360	23,079,067	0.712527	\$16,444
Fire #5 - Kalama	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	1,273,004,388	1.337838	\$1,703,073
Fire #6 - Castle Rock	655,157,694	0.418902	\$274,447	681,111,812	1.193871	\$813,160	784,065,887	1.056119	\$828,067	851,160,558	1.051160	\$894,706
Fire #7 - Cougar	169,332,697	1.084336	\$183,613	174,820,355	1.084756	\$189,637	205,215,053	0.971859	\$199,440	218,506,496	0.959127	\$209,575
Port of Kalama	1,102,612,437	0.000000	\$0	1,157,359,706	0.000000	\$0	1,223,322,961	0.000000	\$0	1,321,229,331	0.000000	\$0
Port of Longview	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	8,872,753,608	0.239382	\$2,123,980
Port of Woodland	1,278,600,446	0.156421	\$200,000	1,330,887,155	0.150275	\$199,999	1,506,929,109	0.132720	\$200,000	1,644,445,068	0.242102	\$398,124
Cemetery #1 - Castle Rock	623,269,262	0.069922	\$43,580	644,496,011	0.000000	\$0	740,175,682	0.061234	\$45,324	803,837,850	0.057269	\$46,035
Cemetery #2 - Woodland	1,288,278,063	0.087190	\$112,325	1,340,850,641	0.085572	\$114,739	1,518,016,275	0.078391	\$118,999	1,656,358,144	0.074578	\$123,528
Cemetery #3 - Toutle	275,497,108	0.024786	\$6,828	289,170,319	0.024195	\$6,996	334,879,087	0.021683	\$7,261	385,164,350	0.019480	\$7,503
Cemetery #4 - Ostrander	172,731,538	0.107988	\$18,653	177,472,658	0.106642	\$18,926	196,598,615	0.099045	\$19,472	219,127,495	0.091726	\$20,100
Cemetery #5 - Kalama	918,519,540	0.107643	\$98,872	971,880,164	0.104395	\$101,459	1,030,268,254	0.102789	\$105,900	1,127,462,241	0.096850	\$109,195
Cemetery #6 - Rose Valley	574,234,386	0.081856	\$47,005	591,249,879	0.080262	\$47,455	637,508,983	0.074438	\$47,455	705,220,214	0.067291	\$47,455
Cemetery #7 - Stella	57,955,961	0.089335	\$5,178	61,738,661	0.086291	\$5,327	70,843,413	0.075436	\$5,344	78,697,827	0.071337	\$5,614
Ft Vancouver Reg Library	620,729,032	0.447985	\$278,077	655,915,562	0.417214	\$273,657	727,411,584	0.394547	\$286,998	794,104,367	0.363580	\$288,721
Rural Partial-County Library	1,016,005,214	0.316443	\$321,508	1,066,499,778	0.337089	\$359,505	1,185,284,165	0.312886	\$370,859	1,309,769,515	0.288232	\$377,518
Yale Valley Library	185,664,098	0.466241	\$86,564	190,006,165	0.460892	\$87,572	222,655,511	0.410659	\$91,436	238,180,365	0.390786	\$93,078
EMS #1	186,616,174	0.499929	\$93,295	190,867,255	0.499843	\$95,404	223,556,909	0.445617	\$99,621	239,381,246	0.424302	\$101,570
EMS #1 - Bond levy	0	0.000000	\$0	0	0.000000	\$0	222,284,613	0.984833	\$218,913	0	0.000000	\$0
EMS #3	265,468,415	0.240153	\$63,753	278,116,429	0.485037	\$134,897	323,494,826	0.433133	\$140,116	375,461,287	0.393088	\$147,589
EMS #20 (fka EMS #4)	19,499,697	0.498168	\$9,714	19,310,626	0.470639	\$9,088	20,516,185	0.443828	\$9,106	23,872,827	0.467712	\$11,166
Longview Sch Dist #122 M & O	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	5,261,531,551	1.500000	\$7,892,297
Longview Sch Dist #122 Bonds	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	5,261,531,551	1.328549	\$6,990,726
Toutle Sch Dist #130 M & O	279,082,740	3.116494	\$869,760	291,633,659	3.010411	\$877,937	338,915,206	2.668257	\$904,313	389,721,960	1.500000	\$584,583
Toutle Sch Dist #130 Bonds	279,082,740	1.370966	\$382,613	291,633,659	1.260074	\$367,480	338,915,206	1.121144	\$379,973	389,721,960	0.993217	\$387,079
Castle Rock Sch Dist #401 M & O	629,365,947	2.741714	\$1,725,542	649,783,757	2.628518	\$1,707,968	743,151,733	2.332406	\$1,733,332	806,498,567	1.494746	\$1,205,511
Castle Rock Sch Dist #401 Bonds	629,365,947	0.256273	\$161,290	649,783,757	0.245246	\$159,357	743,151,733	0.219040	\$162,780	806,498,567	0.194999	\$157,267
Kalama Sch Dist #401 M & O	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	1,303,087,754	1.500000	\$1,954,632
Kalama Sch Dist #402 Bonds	1,090,266,124	0.428268	\$466,926	1,143,726,406	0.409152	\$467,958	1,207,405,947	0.387815	\$468,250	1,303,087,754	2.160338	\$2,815,110
Woodland Sch Dist #404 M & O	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	1,640,874,725	1.500000	\$2,461,312
Woodland Sch Dist #404 Bonds	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	1,640,874,725	1.633137	\$2,679,774
Kelso Sch Dist #458 M & O	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	2,292,196,714	1.485175	\$3,404,312
Kelso Sch Dist #458 Bonds	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	2,292,196,714	2.932607	\$6,722,113

Assessed Value, Taxes and New Construction



	<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>	<u>2019</u>
AV before NC added	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	11,730,207,567
New Construction	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	108,220,440
Total County AV	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	11,838,428,007
Certified Taxes	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	124,293,464

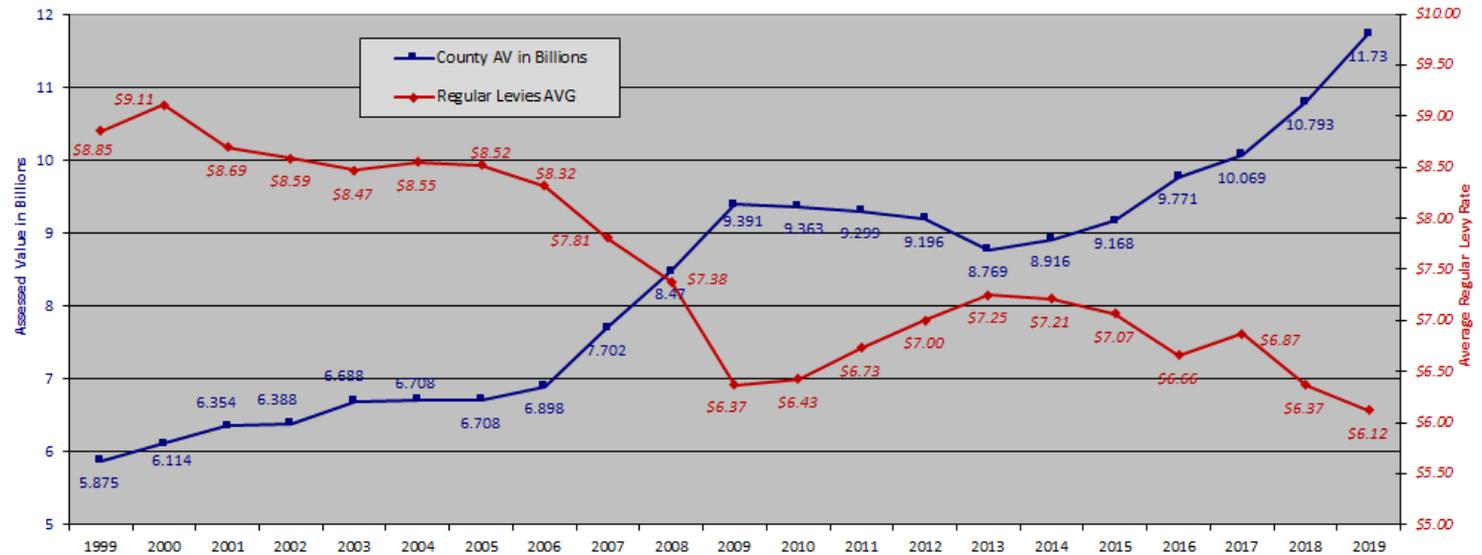
Levy Rate Trends and Assessed Value

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

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

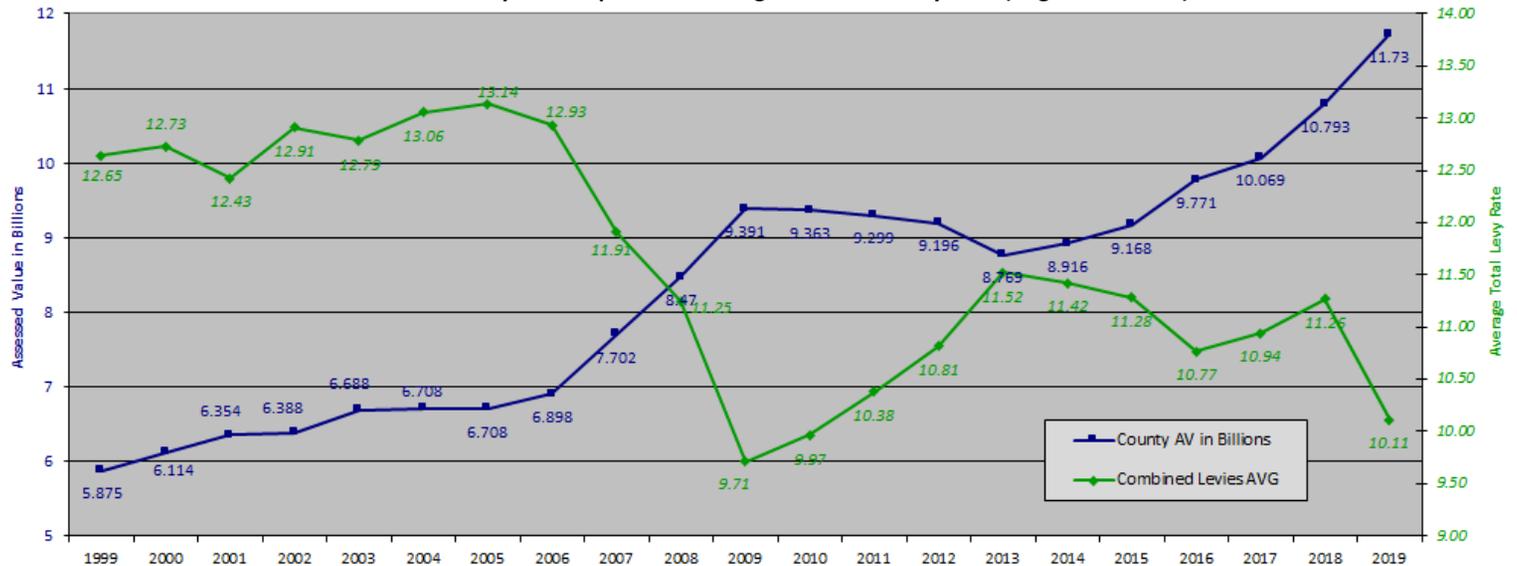
In general, as property values increase, the levy rates decrease. This can be seen in the graph to the right, comparing the total County value to the average regular levy rate over the past twenty years.

Annual County AV compared to Average Regular Levy Rate



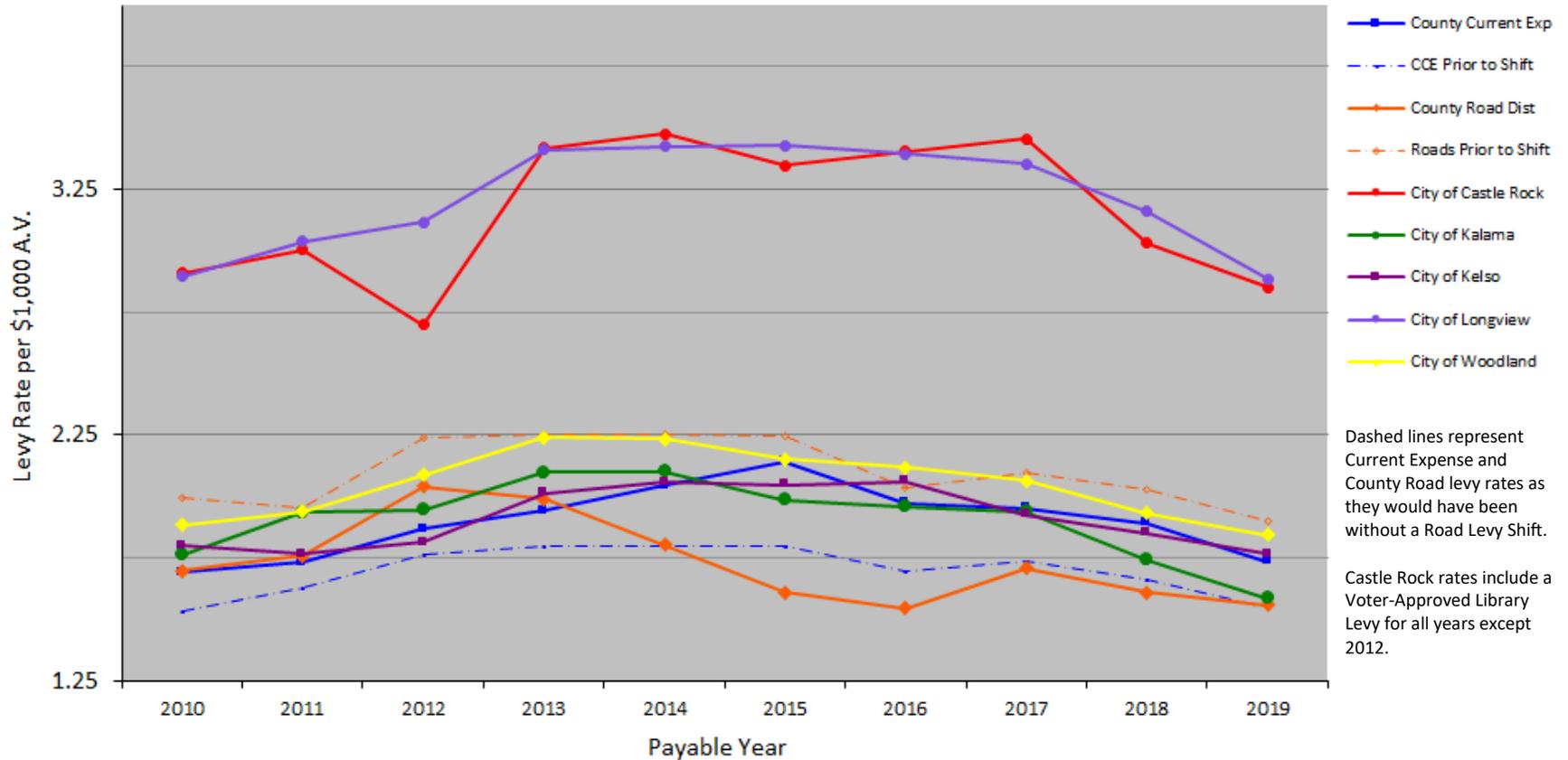
It's important to note, however, that voter-approved levies have a significant impact on the overall levy rates. When voter-approved excess levies are included in the average rate, the typical pattern is interrupted, as shown at right.

Annual County AV compared to Average Combined Levy Rate (Regular + Excess)



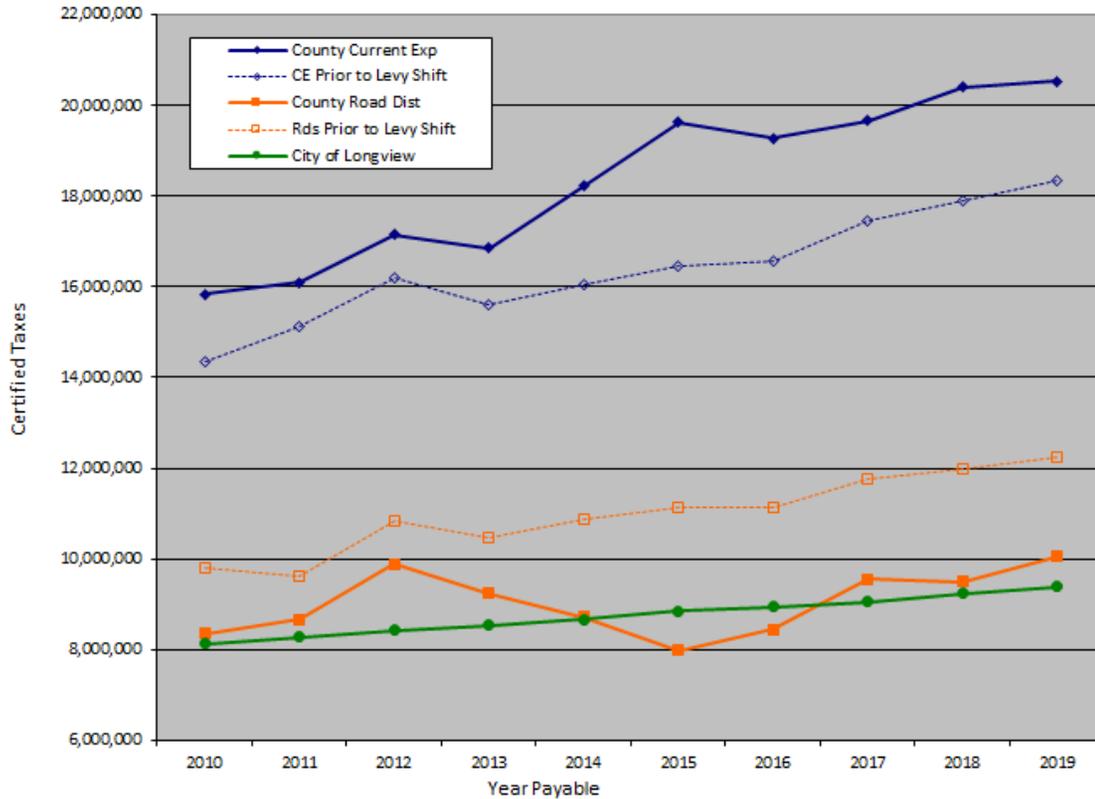
10-Year Levy Rate Comparison

	<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>	<u>2019</u>
County Current Exp	1.690435	1.730445	1.864780	1.940896	2.042328	2.140439	1.972787	1.951732	1.889793	1.733729
<i>C.E. Prior to Levy Shift</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>	<i>1.547854</i>
County Road Dist	1.696330	1.759171	2.038526	1.986832	1.803163	1.607156	1.542592	1.705702	1.607699	1.557347
<i>Roads Prior to Levy Shift</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>	<i>1.898331</i>
City of Castle Rock	2.908220	3.003948	2.698378	3.417807	3.476897	3.347703	3.404991	3.456426	3.030092	2.852056
City of Kalama	1.762557	1.932660	1.945707	2.096276	2.099999	1.986103	1.959523	1.937557	1.740714	1.583756
City of Kelso	1.798472	1.764340	1.813072	2.011558	2.055749	2.046742	2.061163	1.923672	1.848458	1.764241
City of Longview	2.895612	3.036286	3.114063	3.410017	3.423604	3.426732	3.395578	3.354365	3.159099	2.885858
City of Woodland	1.882207	1.937361	2.086001	2.241339	2.233267	2.150946	2.117593	2.062642	1.930410	1.842518

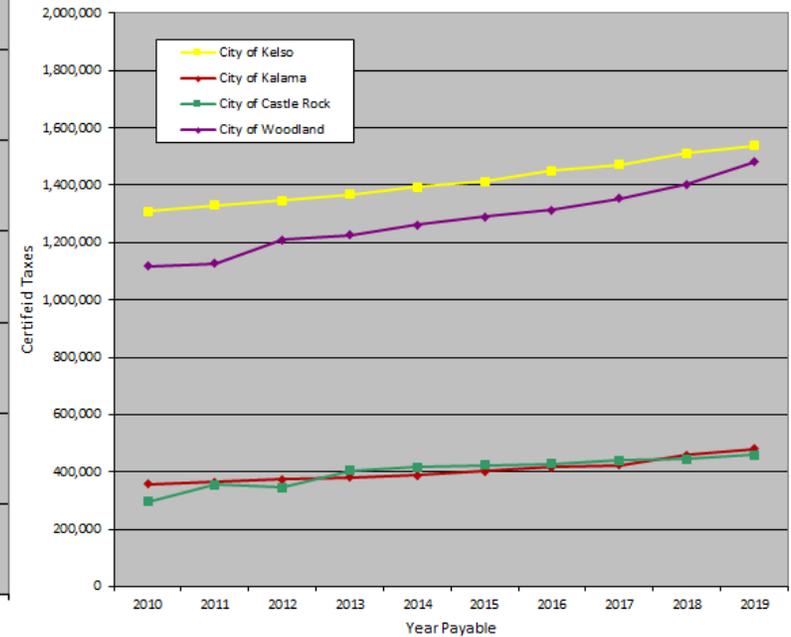


County & City Certified Taxes, 10-Year History

For the years 2010 through 2019 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:



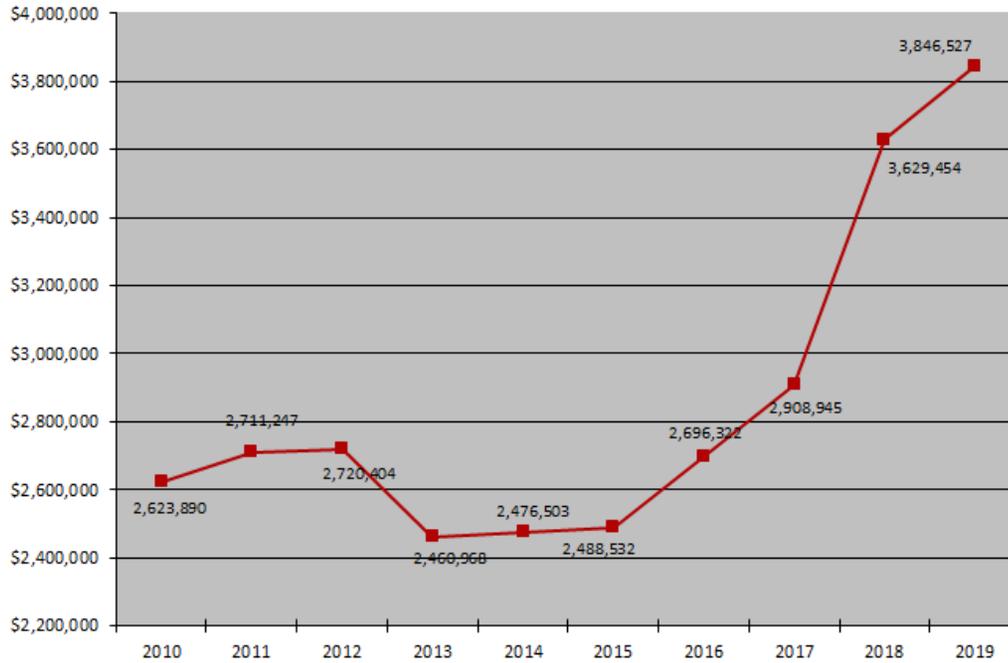
* City of Castle Rock includes a voter-approved Library Levy except in 2012.



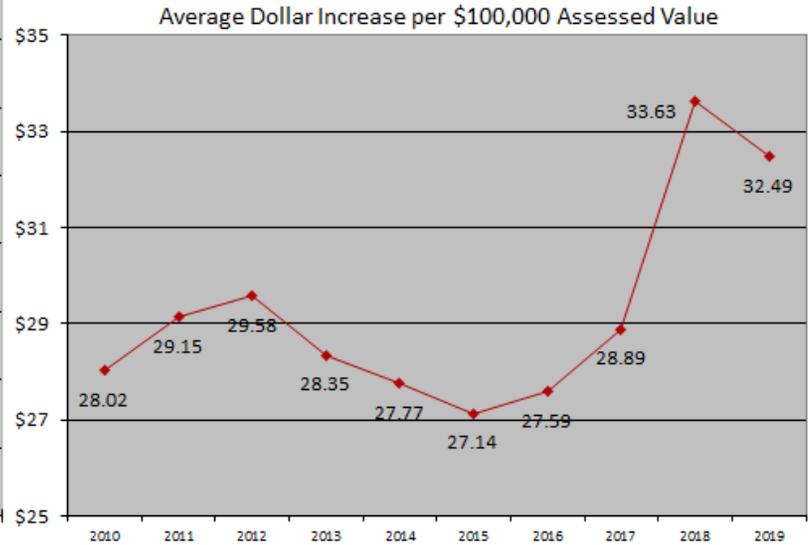
COUNTY & CITIES	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
County Current Exp	15,827,848.36	16,092,807.39	17,150,115.20	16,846,737.19	18,210,689.30	19,625,337.93	19,277,010.44	19,652,229.67	20,398,225.00	20,524,625.52
<i>C.E. Prior to Levy Shift</i>	<i>14,366,564.49</i>	<i>15,134,277.39</i>	<i>16,191,585.20</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>	<i>18,324,625.52</i>
County Road Dist	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	10,047,867.69
<i>Roads Prior to Levy Shift</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>	<i>12,247,867.69</i>
City of Castle Rock	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	460,119.42
City of Kalama	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	479,716.76
City of Kelso	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	1,537,734.59
City of Longview	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	9,396,286.00
City of Woodland	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	1,480,545.07

Senior Citizen & Disabled Persons Exemptions

**Tax Dollars Shifted to All County Taxpayers
due to Senior & Disabled Citizen Exemptions**
RCW 84.36.379 to 389 & WAC458-16A-100 thru 150

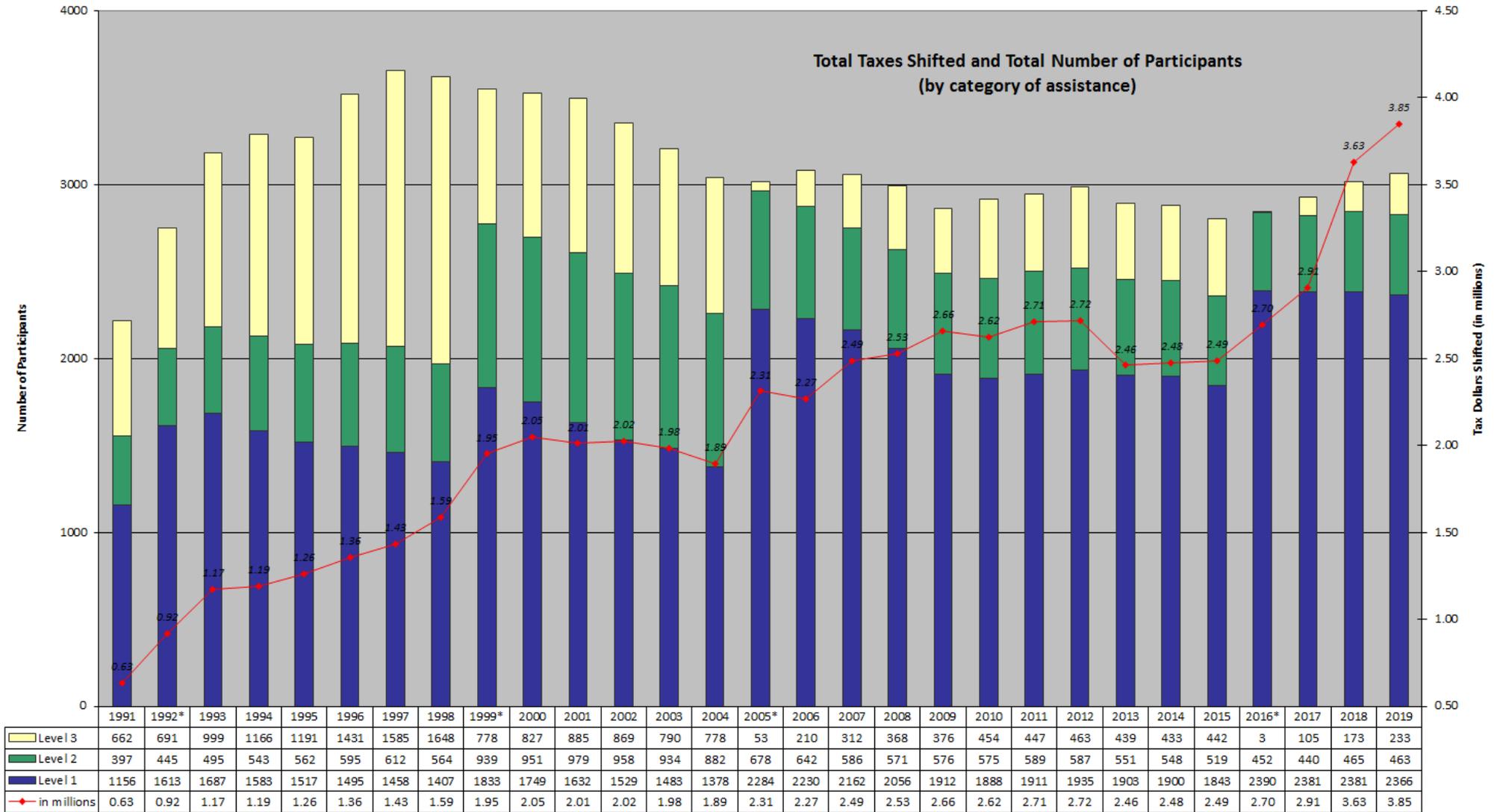


This program provides qualified senior and disabled citizens the opportunity to receive an exemption on property taxes, based on ownership and income requirements. Once an exemption is granted, the property owner is taxed on a frozen value instead of market value, is completely exempt from special levies, 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	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
County Taxable AV	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	11,838,428,007
Average Regular Levy Rate	6.426870	6.731723	7.004004	7.250293	7.214338	7.069119	6.655650	6.870389	6.368667	6.120621
Average Excess Levy Rate	3.539479	3.648500	3.810429	4.272830	4.209983	4.211396	4.113559	4.072651	4.895747	3.993257
Average Levy Rate	9.966349	10.380223	10.814433	11.523123	11.424321	11.280515	10.769209	10.943040	11.264414	10.113878
Seniors, Market Value	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	470,678,719
Seniors, Frozen Value	<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>	<u>332,707,273</u>
Reduction to Assessed Value	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	137,971,446
<i>Dollars shifted</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>	<i>1,395,426</i>
Exempt from Regular Levies	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	185,290,725
<i>Dollars shifted</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>	<i>1,134,094</i>
Exempt from Excess Levies	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	329,807,461
<i>Dollars shifted</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>	<i>1,317,006</i>
TAX DOLLARS SHIFTED:	\$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	3,846,527
Approximate levy rate adjustment	0.280235	0.291538	0.295797	0.283526	0.277740	0.271412	0.275938	0.288898	0.336251	0.324919
Average Increase per \$100K AV	\$28.02	\$29.15	\$29.58	\$28.35	\$27.77	\$27.14	\$27.59	\$28.89	\$33.63	\$32.49

Senior Citizen & Disabled Persons Exemptions



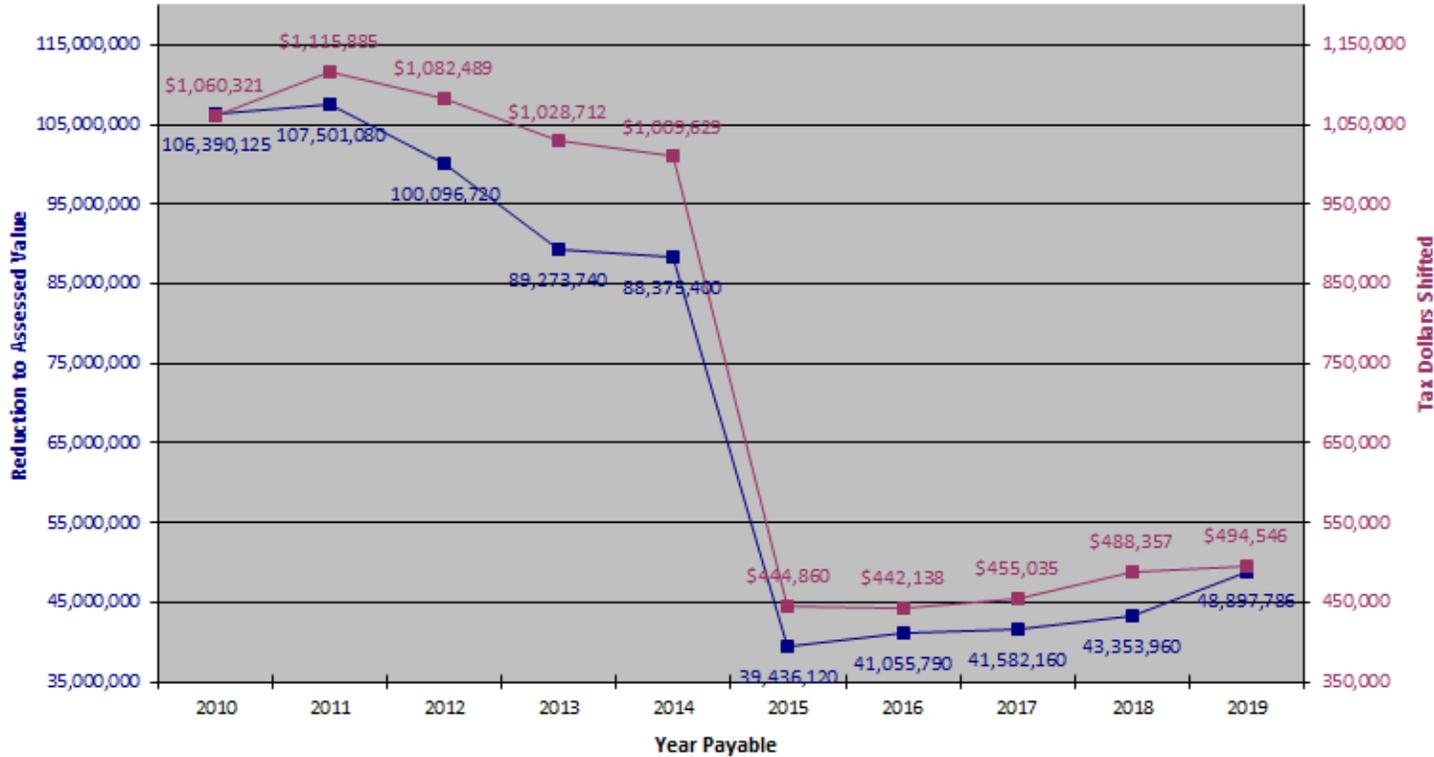
- Level 3:** Exempt from all voter approved excess levies.
- Level 2:** Exempt from all voter approved excess levies PLUS exempt from regular property taxes on the greater of \$50,000 or 35% of valuation, not to exceed \$70,000.
- Level 1:** Exempt from all voter approved excess levies PLUS exempt from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

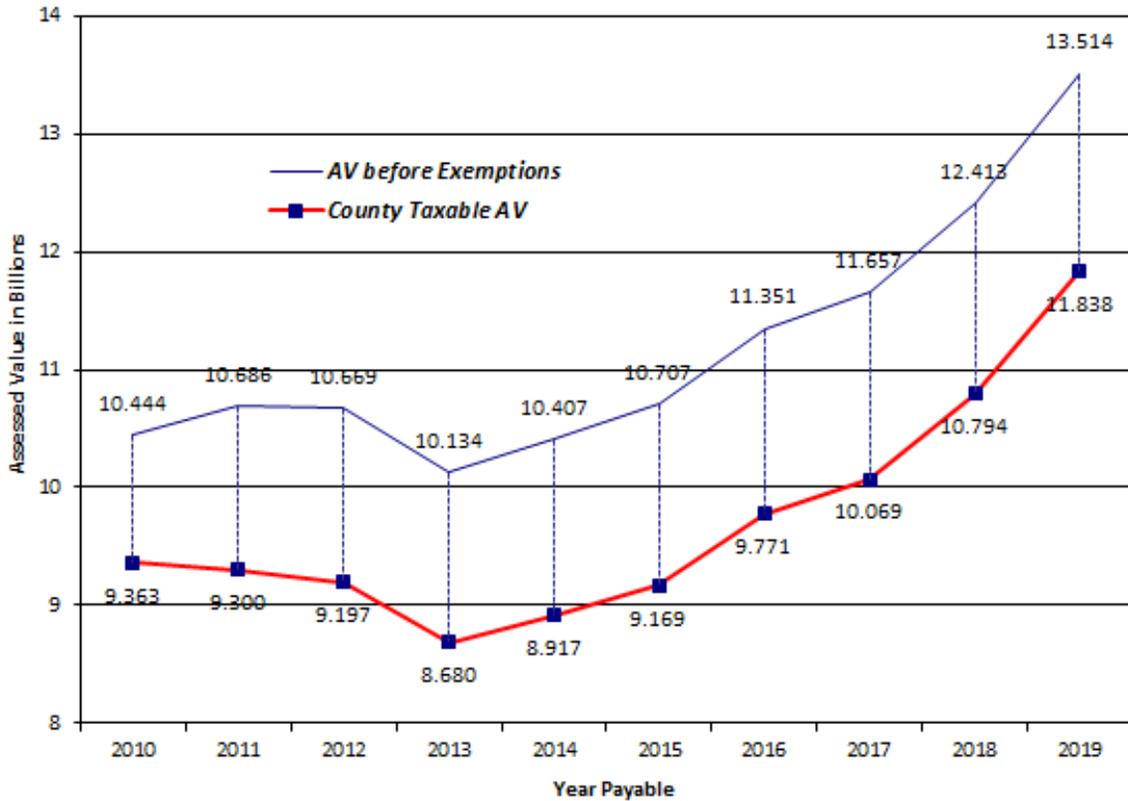


If land is approved for classification in the Current Use Open Space Program, it is then taxed according to its *current* use rather than its *highest and best* use. The Assessor's Office keeps a dual roll for Open Space property—one indicating the true market value of the property and one for the taxable (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	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Open Space Market	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	66,770,466
Open Space Taxable	<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>	<u>17,872,680</u>
Reduction to AV	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	48,897,786
Average Levy Rate	9.966349	10.380223	10.814433	11.523123	11.424321	11.280515	10.769209	10.943040	11.264414	10.113879
TAX DOLLARS SHIFTED:	1,060,321	1,115,885	1,082,489	1,028,712	1,009,629	444,860	442,138	455,035	488,357	494,546
Approx Levy Rate Increase	0.113244	0.119990	0.117702	0.118517	0.113230	0.048519	0.045248	0.045191	0.045244	0.041775
Avg increase per \$100k AV	\$11.32	\$12.00	\$11.77	\$11.85	\$11.32	\$4.85	\$4.52	\$4.52	\$4.52	\$4.18

Public & Private Exempt Properties

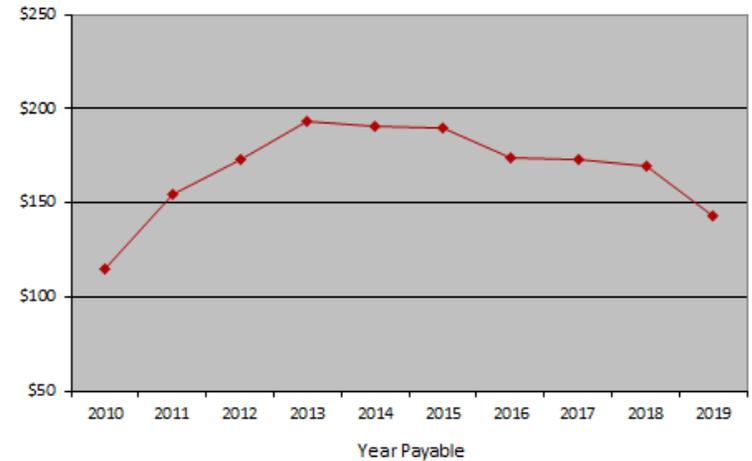
Reduction to Total County AV due to Public & Private Exempt Property



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](#).

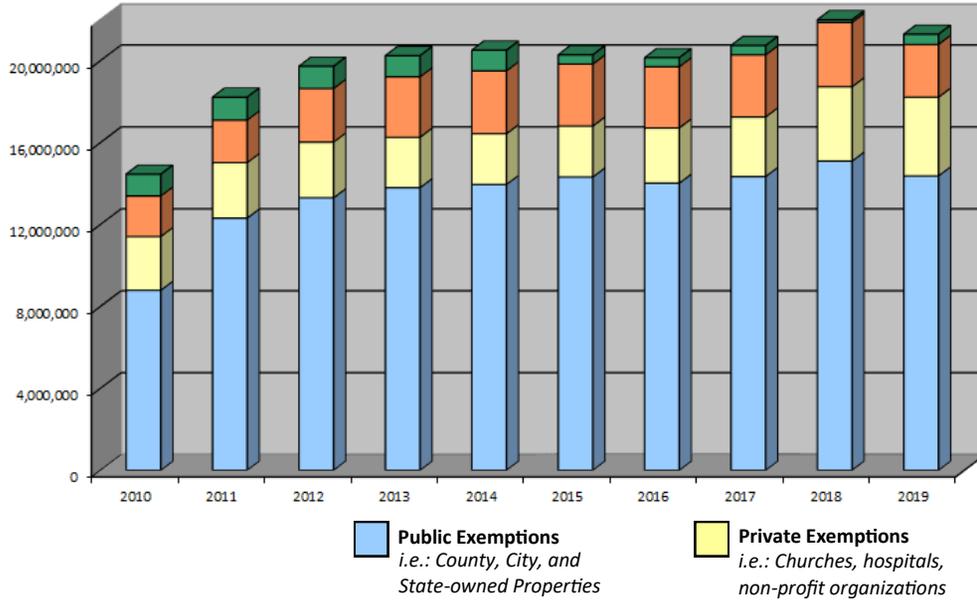
Average Dollar Increase per \$100,000 Assessed Value



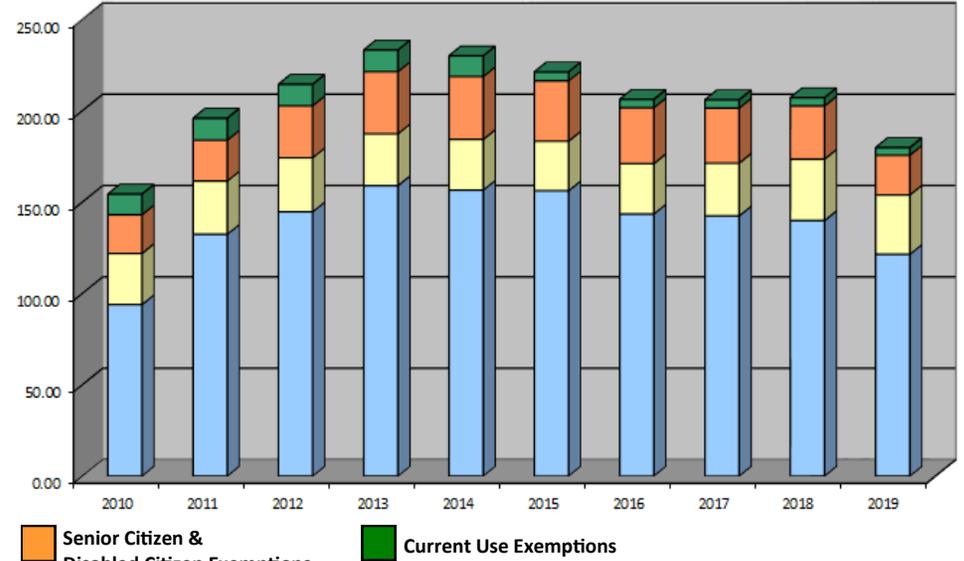
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Public Exempt, Market Vale	882,038,920	1,186,249,780	1,230,598,530	1,197,797,610	1,221,910,770	1,269,766,480	1,302,136,670	1,310,812,730	1,340,396,730	1,421,262,374
Tax dollars shifted for Public Ex	8,790,708	12,313,537	13,308,225	13,802,369	13,959,501	14,323,620	14,022,982	14,344,276	15,098,784	14,374,474
Private Exempt, Market Value	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	254,701,630
Tax dollars shifted for Private Ex	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	2,576,021
Average Levy Rate	9.966349	10.380223	10.814433	11.523123	11.424321	11.280515	10.769209	10.943040	11.264414	10.113878
Total Reduction to AV	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	1,675,964,004
Total Tax Dollars Shifted	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	16,950,495
Approx Levy Rate adj	1.150518	1.547522	1.731429	1.930355	1.909600	1.892470	1.740909	1.726128	1.690103	1.431820
Avg increase per \$100k AV	115.05	154.75	173.14	193.04	190.96	189.25	174.09	172.61	169.01	143.18

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>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>	<u>2019</u>
Open Space Properties	1,060,321	1,115,885	1,082,489	1,028,712	1,009,629	444,860	442,138	455,035	488,357	494,546
Senior & Disabled Citizen Properties	2,623,890	2,711,247	2,720,404	2,460,968	2,476,503	2,488,532	2,546,003	2,908,945	3,629,454	3,846,527
Private Exempt Properties	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	2,576,021
Public Exempt Properties	<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>	<u>15,098,784</u>	<u>14,374,474</u>
Total Taxes Shifted for Exempt Properties	14,456,721	18,218,771	19,726,588	20,244,920	20,513,332	20,285,138	19,999,365	20,744,563	22,360,598	21,291,568

AVERAGE DOLLAR INCREASE per \$100,000 ASSESSED VALUE

<u>Year Payable</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>	<u>2019</u>
Open Space Properties	11.32	12.00	11.77	11.85	11.32	4.85	4.52	4.52	4.52	4.18
Senior & Disabled Citizen Properties	28.02	29.15	29.58	28.35	27.77	27.14	26.06	28.89	33.63	32.49
Private Exempt Properties	21.17	22.35	28.44	34.02	34.40	33.03	30.58	30.15	29.13	21.76
Public Exempt Properties	<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>	<u>139.88</u>	<u>121.42</u>
Total Average Increase per \$100,000 AV	154.40	195.91	214.49	233.24	230.06	221.24	204.67	206.02	207.16	179.85

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			
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		786,149.24
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		620,734.82
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
100%	2019	11,838,428,007	124,293,463.82	30,642,224.00	20,524,625.52	13,337,004.80	10,047,867.69	37,254,715.31	2,522,103.58				8,585,853.55	359,428.70	260,324.79		759,315.88

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>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>	<u>2019</u>
State	2.105754	2.295393	2.373297	2.447812	2.335586	2.282403	2.083654	2.136948	2.898810	2.596991
County Current Expense	1.690435	1.730445	1.864780	1.940896	2.042328	2.140439	1.972787	1.951732	1.889793	1.733729
City of Longview	2.895612	3.036286	3.114063	3.410017	3.423604	3.426732	3.395578	3.354365	3.159099	2.885858
Port of Longview	0.390637	0.393297	0.219240	0.216435	0.449998	0.449998	0.417696	0.343785	0.258562	0.239382
Longview Sch Dist #122	3.912959	4.340877	4.840069	4.930742	4.831662	4.870457	4.286176	4.594816	4.391939	2.828649
TOTAL LEVY RATE:	10.995397	11.796298	12.411449	12.945902	13.083178	13.170029	12.155891	12.381646	12.598203	10.284609

Special Assessments

Mosquito Control Asmt	0.030731	0.030327	0.030894	0.035220	0.035535	0.035804	0.025416	0.035760	3.800000	3.800000
CDID #1 (Diking)	0.489646	0.471520	0.489075	0.483058	0.470212	0.459592	0.412470	0.450825	0.473654	0.451830
Noxious Weed Asmt	3.320000	3.320000	3.320000	3.320000	3.320000	3.320000	3.320000	4.320000	4.820000	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>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>	<u>2019</u>
Land Value	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	6-Year Physical Revaluation
Land Value	41,800	41,800	40,130	40,000	40,000	40,000	40,000	40,000	42,000	42,000
Improvements Value	<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>	<u>211,410</u>
TOTAL AV	201,310	193,050	183,510	167,100	167,100	170,870	181,140	185,330	214,700	253,410
TCA 400 Levy Rate (from above)	10.995397	11.796298	12.411449	12.945902	13.083178	13.170029	12.155891	12.381646	12.598203	10.284609
TOTAL PROPERTY TAX DUE:	\$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	\$2,606.24
Mosquito Control	6.19	5.85	5.66	5.89	5.94	6.12	4.60	6.63	3.80	3.80
CDID #1 (Diking)	98.57	91.03	89.75	80.72	78.57	78.53	74.71	83.55	101.70	114.50
Noxious Weed Asmt	3.32	3.32	3.32	3.32	3.32	3.32	3.32	4.32	4.82	4.82
TOTAL ASSESSMENTS DUE:	\$108.08	\$100.20	\$98.73	\$89.92	\$87.83	\$87.97	\$82.64	\$94.50	\$110.32	\$123.12
TOTAL AMOUNT DUE:	\$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	\$2,729.36

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.