



Cowlitz County Washington Department of Assessments & GIS

ANNUAL REPORT

2008 Assessment Year for
Taxes Payable in 2009

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

Assessor's Office & GIS Personnel

ADMINISTRATIVE STAFF

Administration

Terry McLaughlin, Assessor
David Wallis, Chief Appraiser
Janeene Stephens, Administrative Assistant
Lori Peterson, Department Head Secretary
Patty Kero, Property Program Analyst

Clerical

Bunny Brenaman, Appraisal Assistant
Lisa Root-McGowan, Assessment Records Clerk

Current Use & Forest Land

Ann Nelson, Current Use Specialist

Geographic Information Systems

Jim Williams, GIS Specialist
Denise Cramer, GIS Specialist

Visit our websites at:

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

APPRAISAL STAFF

Residential Division

Marty Roth, Lead Residential Appraiser
Rod Brudvik, Residential Appraiser
Rich Niemi, Residential Appraiser
Rachel Plank, Residential Appraiser
Laura Gressett, Residential Appraiser

Business Division

Susan Westervelt, Industrial Appraiser
Rich Johnson, Industrial Appraiser
Rick Lehto, Commercial Appraiser
Julie Hayes, Commercial Appraiser
Gen Haines, Personal Property Appraiser

OFFICE LOCATION & HOURS

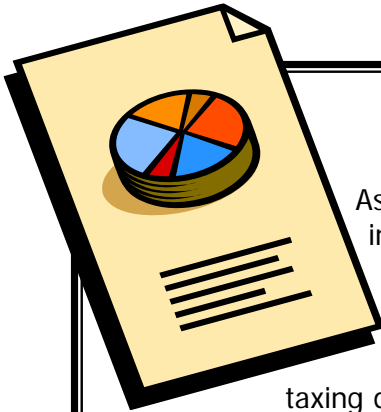
Cowlitz County Administration Building
207 North 4th Avenue—2nd Floor
Kelso, Washington 98626

Assessor Phone: (360) 577-3010

GIS Phone: (360) 577-3025

FAX: (360) 442-7080

Monday through Friday, 8:30 am to 5:00 pm



A MESSAGE FROM YOUR COUNTY ASSESSOR

As your County Assessor, I am pleased to share our Annual Report with you. The report includes general information about the property tax system in Washington State as well as Cowlitz County data including taxing district budgets, levy rates, property taxes collected, special assessments collected, and historical comparisons of tax data.

Washington State uses a budget-based system of property taxation. In its most simple format, the taxing districts determine their needed budget, and that budget is equitably collected from the property owners within that district based on property values. A more detailed explanation of this system is available on the assessor's website at http://www.co.cowlitz.wa.us/assessor/MESSAGE_PAGE.html.

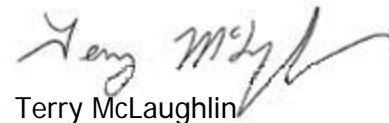
There were several recent elections that will have an impact on the levies reflected in this report and on future levies. In March 2008, voters approved a replacement Maintenance & Operation (M&O) levy and a Capital & Technology levy for Toutle Lake School District. This year, voters approved replacement M&O levies for Kalama and Longview School Districts as well as a Capital & Technology levy for Longview School District.

Fire District 6 in Castle Rock put two "lid lift" levy requests before the voters in 2008 (intended to remove the statutory 1% limit on budget increases); both levies failed. Voters also rejected a Woodland School District General Obligation Bond and a Castle Rock Library excess levy.

For the 2009 tax year, the average levy rate countywide decreased from \$10.27 per thousand dollars of assessed value in 2008 to \$9.71 per thousand dollars of assessed value in 2009. More than 44% of the property owners will pay less property tax than they paid in 2008.

Our Internet address is <http://www.co.cowlitz.wa.us/assessor/>, and our parcel search is located at <http://www.cowlitzinfo.net/applications/cowlitzassessorparcelsearch/Default.aspx>. Feel free to call our office at 360-577-3010 if you have any questions or concerns. Our office hours are 8:30 A.M. to 5:00 P.M. Monday through Friday.

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.


Terry McLaughlin

Property Taxes in Washington State

ADMINISTRATION:

Property tax was the first tax levied in Washington State. Today, property tax accounts for about 30 percent of total state and local taxes. It continues to be the most important revenue source for public schools, fire protection, libraries, and parks and recreation. Since various factors determine property tax rates, the amount of property tax due on comparable properties may vary throughout a county. The main factors that determine the tax rate include: the various combinations of taxing districts in different areas; annual budget amounts for each taxing district; the assessed value of the property in each district; and voter-approved levies and bonds. **All property is subject to taxation unless specifically exempted by law.**

In 1973, State law was passed that requires assessors to appraise property **at 100% of its true and fair market value** in money, according to the highest and best use of the property. Fair market value or true value is the amount that a willing and unobligated buyer is willing to pay a willing and unobligated seller. Several appeal bodies and the courts provide an appeal mechanism for taxpayers who feel their valuations have been determined improperly. The law also requires that all taxes on real estate be assessed uniformly within a taxing district. This means that all taxes imposed by any taxing district will be levied at the same rate on all property within that district. If properties in the same district have the same market value, they will pay the same dollar amount in taxes. The one exception to this is for agricultural, timber, and open space land. The law authorizes these lands to be valued on the basis of their current use rather than fair market value.

When the assessor changes the value of your property, you will receive an Assessor's Notice of Value Change. Notices are mailed in June of each year for values changed during the preceding year. If you have questions concerning the assessed value of your property, you are first encouraged to contact the Cowlitz County Assessor's Office. Appraisal personnel are available Monday through Friday to answer questions of value. Property owners may appeal the assessed value of their property by petitioning the Cowlitz County Board of Equalization, on the 3rd 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/commissioners/BOE/boeindex.html>. A further appeal may be made to the State Board of Tax Appeals. However, 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 budget (with an allowance for new construction, annexations, and increases in state assessed property).

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

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

LIMITATIONS (Continued):

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

EXEMPTIONS & DEFERRALS

There have been a number of laws enacted that offer property tax relief. Certain programs provide a deferral of taxes, which is temporary assistance that must eventually be paid back, 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/EXEMPTION%20INFORMATION/EXEMPTIONS.html>, 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.

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.

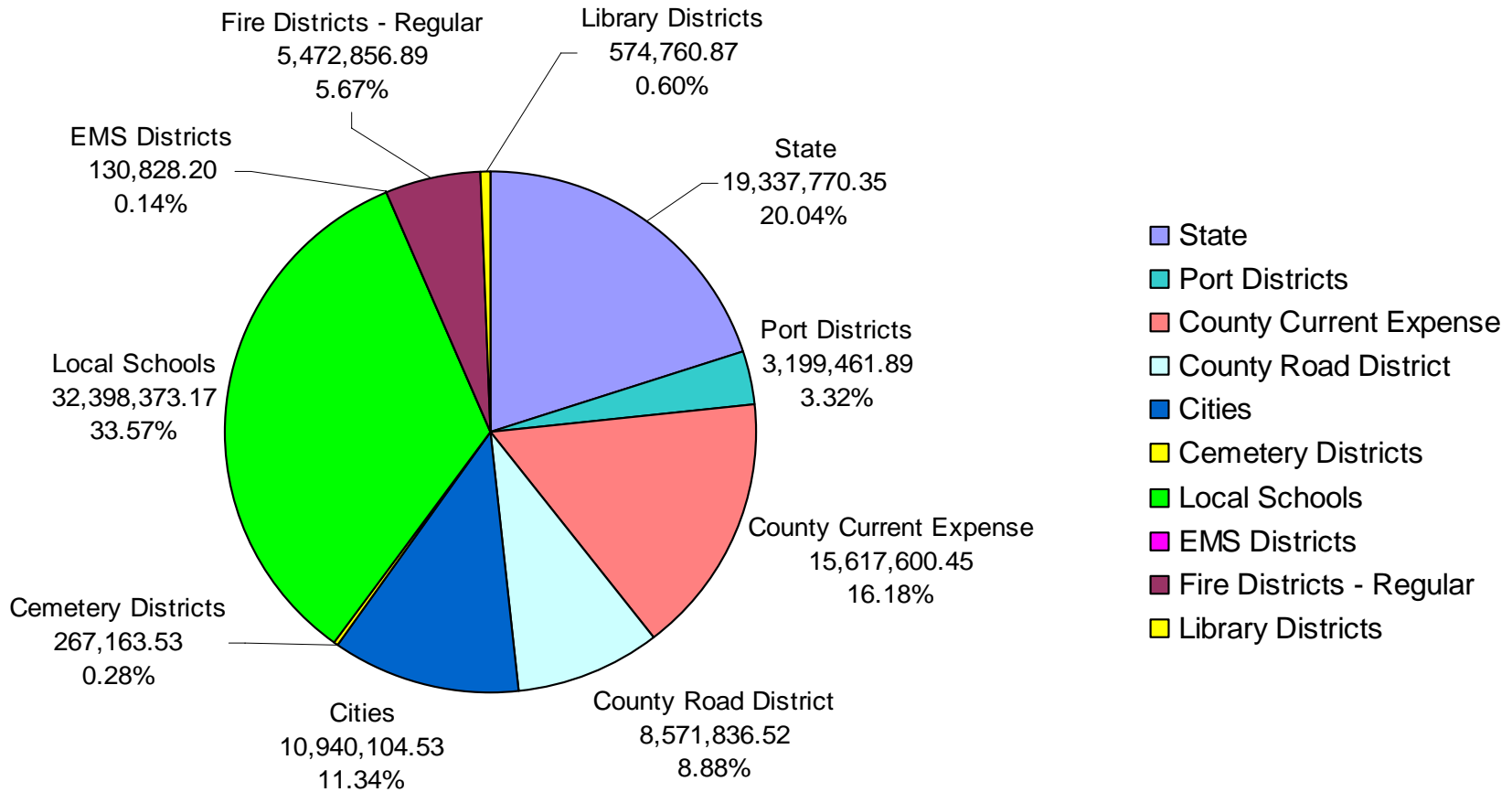
Homeowners with Limited Income: If you are a homeowner with a total household income of less than \$57,000 annually, you may qualify for the Limited Income Deferral. If you meet eligibility requirements, including residency and available equity, and have paid your first half taxes, the Department of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

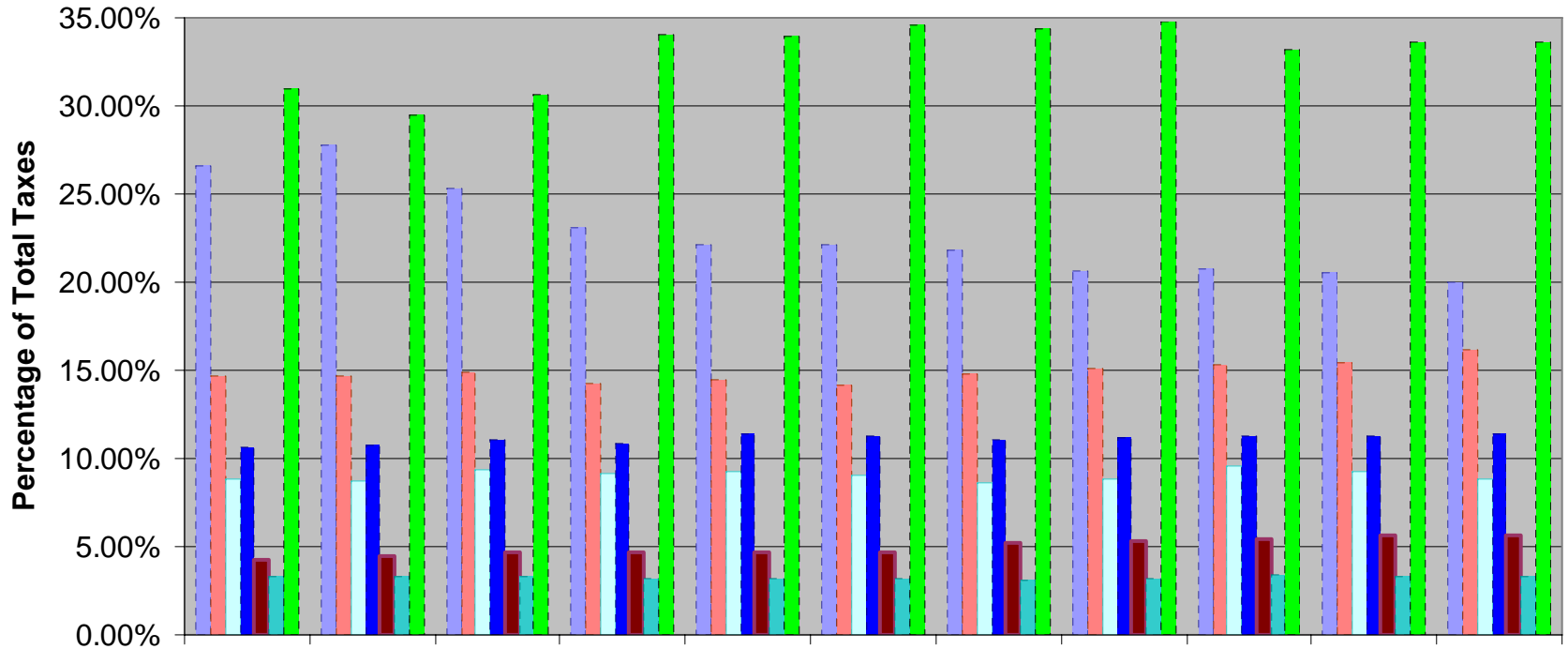
Other Exemptions: There are several other exemption programs available, including Publicly-Owned Property, Church-Owned Property, and Non-Profit Owned Property. The Department of Revenue determines which of these properties are entitled to the exemption based on laws enacted by the legislature.

Property Tax Collections



Cowlitz County Property Taxes
 Total to Collect in 2009 = \$96,510,756.40

Property Tax Collections



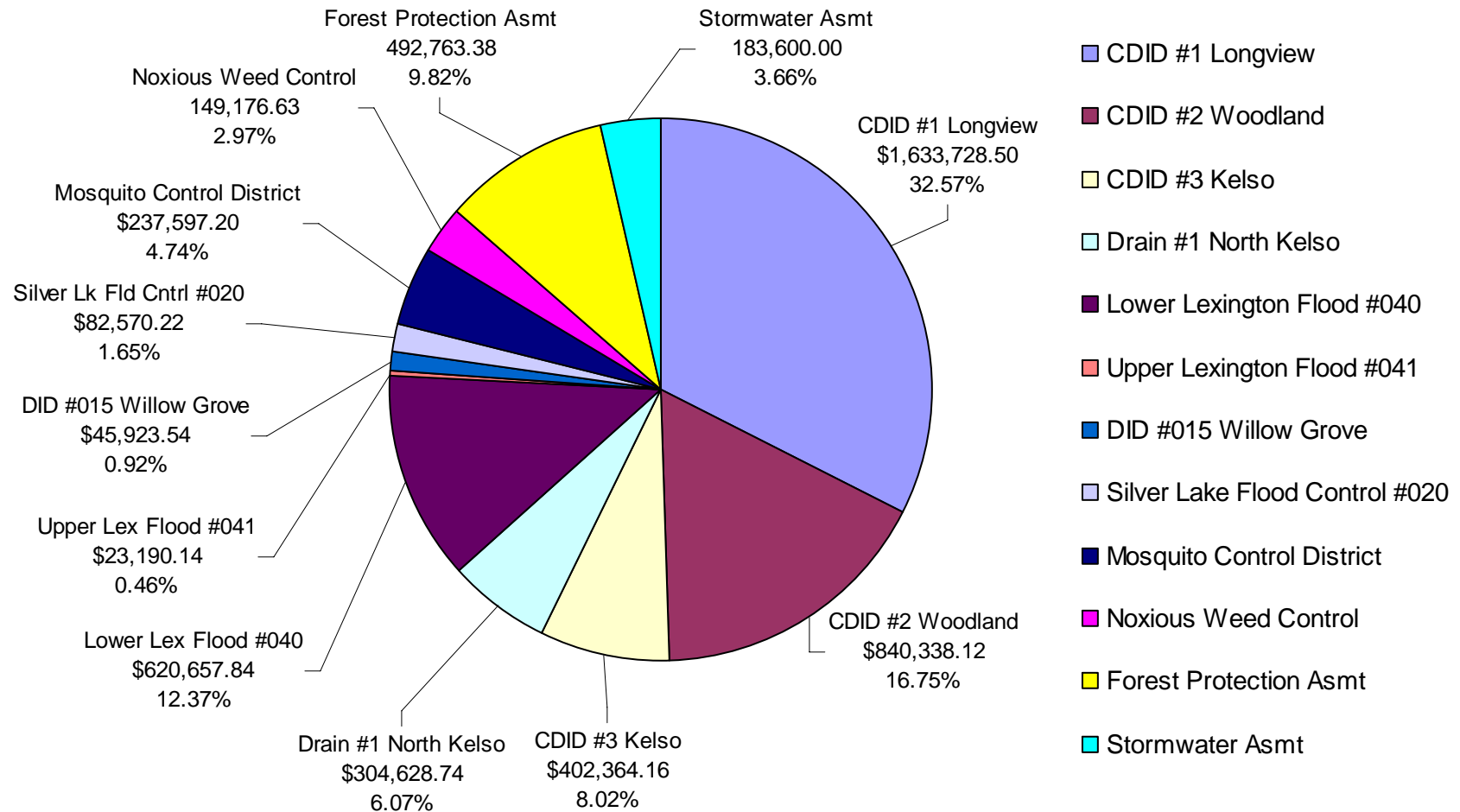
Total Certified Taxes Payable Year: 1999 (72,240,856.17), 2000 (75,159,497.39), 2001 (76,980,146.39), 2002 (80,809,070.36), 2003 (83,327,251.58), 2004 (85,052,970.10), 2005 (84,931,202.03), 2006 (85,743,510.05), 2007 (88,488,697.80), 2008 (91,729,667.50), 2008 (96,510,756.40)

- State
- County Current Exp
- County Roads
- Cities
- Fire Districts
- Port Districts
- Local Schools

| % of Total Taxes | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 |
|-------------------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| State | 26.63% | 27.81% | 25.30% | 23.04% | 22.12% | 22.08% | 21.83% | 20.66% | 20.79% | 20.57% | 20.04% |
| County Current Expense | 14.64% | 14.64% | 14.86% | 14.23% | 14.45% | 14.20% | 14.78% | 15.06% | 15.29% | 15.47% | 16.18% |
| County Road Dept | 8.85% | 8.75% | 9.39% | 9.17% | 9.29% | 9.08% | 8.67% | 8.84% | 9.54% | 9.22% | 8.88% |
| Cities | 10.59% | 10.74% | 11.04% | 10.84% | 11.36% | 11.28% | 11.05% | 11.20% | 11.25% | 11.23% | 11.34% |
| Fire Districts | 4.24% | 4.47% | 4.65% | 4.67% | 4.67% | 4.72% | 5.21% | 5.36% | 5.44% | 5.59% | 5.67% |
| Port Districts | 3.34% | 3.33% | 3.32% | 3.18% | 3.20% | 3.14% | 3.14% | 3.17% | 3.36% | 3.29% | 3.32% |
| Cemetery Districts | 0.22% | 0.23% | 0.25% | 0.24% | 0.24% | 0.25% | 0.26% | 0.27% | 0.27% | 0.27% | 0.28% |
| Library Districts | 0.48% | 0.50% | 0.49% | 0.50% | 0.47% | 0.51% | 0.56% | 0.55% | 0.54% | 0.59% | 0.60% |
| EMS Districts | 0.09% | 0.10% | 0.11% | 0.10% | 0.28% | 0.12% | 0.13% | 0.13% | 0.29% | 0.14% | 0.14% |
| Local Schools | 30.93% | 29.43% | 30.59% | 34.02% | 33.91% | 34.61% | 34.39% | 34.77% | 33.22% | 33.63% | 33.57% |

* Districts collecting less than 1% of the total taxes collected are not represented on the graph.

Special Assessments Collections



Cowlitz County Special Assessments
Total to Collect in 2009 = \$5,016,538.47

Certification of Values by Taxing Authority

| REGULAR TAXING DISTRICTS | Certified Values REAL & PERS. PROPERTY | New Construction | State Assessed |
|--------------------------------|--|------------------|----------------|
| Cowlitz County Current Expense | \$9,391,876,540 | 396,436,510 | 203,660,383 |
| Cowlitz County Road Department | \$4,871,413,762 | 231,314,700 | 152,836,563 |
| City of Castle Rock | \$122,696,283 | 1,727,170 | 3,299,969 |
| City of Kalama | \$205,842,675 | 11,526,860 | 3,283,365 |
| City of Kelso | \$727,939,344 | 18,321,440 | 15,289,367 |
| City of Longview | \$2,902,511,391 | 116,295,010 | 22,218,073 |
| City of Woodland | \$561,473,085 | 17,251,330 | 6,733,046 |
| Port of Longview | \$7,330,847,142 | 289,463,690 | 107,349,409 |
| Port of Kalama | \$901,361,520 | 72,638,640 | 21,942,099 |
| Port of Woodland | \$1,159,667,878 | 34,334,180 | 74,368,875 |
| Fire #1 - Woodland | \$411,301,406 | 12,490,310 | 35,558,998 |
| Fire #2 - Kelso/Longview | \$2,428,991,825 | 54,364,890 | 46,307,418 |
| Fire #3 - Toutle | \$263,347,798 | 12,823,150 | 451,908 |
| Fire #4 - Ryderwood | \$23,799,404 | 5,760 | 54,224 |
| Fire #5 - Kalama | \$860,282,658 | 71,143,790 | 21,701,877 |
| Fire #6 - Castle Rock | \$648,409,790 | 17,339,110 | 34,566,872 |
| Fire #7 - Cougar | \$161,380,028 | 3,559,330 | 31,637,612 |
| EMS #1 - North Country | \$180,166,117 | 3,951,210 | 31,751,521 |
| EMS #3 - Toutle | \$282,605,078 | 14,356,080 | 451,908 |
| EMS #4 - Ryderwood | \$23,799,404 | 5,760 | 54,224 |
| Cemetery #1 - Castle Rock | \$628,777,902 | 17,041,090 | 30,431,495 |
| Cemetery #2 - Woodland | \$1,169,584,613 | 34,651,810 | 74,349,590 |
| Cemetery #3 - Silverlake | \$295,274,087 | 14,343,390 | 804,928 |
| Cemetery #4 - Ostrander | \$179,507,552 | 4,182,130 | 8,731,798 |
| Cemetery #5 - Kalama | \$713,589,316 | 68,874,550 | 18,841,290 |
| Cemetery #6 - Rose Valley | \$565,394,411 | 11,839,960 | 10,944,569 |
| Cemetery #7 - Stella | \$57,671,203 | 2,435,880 | 1,002,273 |
| Partial Rural County Library | \$1,072,712,860 | 27,330,340 | 9,472,785 |
| Yale Valley Library | \$180,589,702 | 3,951,210 | 31,646,586 |
| Ft Vancouver Reg Library | \$561,473,085 | 17,251,330 | 6,733,046 |

| | Longview School District #122 | Toutle School District #130 | Castle Rock Sch Dist #401 |
|-------------------------------|-------------------------------|-----------------------------|---------------------------|
| Certified Value | \$4,434,153,533 | \$ 298,678,788 | \$ 638,127,880 |
| New Construction | 214,047,970 | 15,119,190 | 16,258,270 |
| State Assessed | 30,311,633 | 804,928 | 30,492,040 |
| Full TAV | 41,151,158 | 78,507,497 | 54,434,849 |
| 1/2 TAV or 80% 1983 Tmbr Roll | 20,575,579 | 77,086,660 | 27,217,424 |

| | Kalama School District #402 | Woodland Sch Dist #404 | Kelso School District #401 |
|-------------------------------|-----------------------------|-------------------------|----------------------------|
| Certified Value | \$ 888,607,084 | \$ 1,162,135,500 | \$ 1,875,466,768 |
| New Construction | 72,321,010 | 34,651,810 | 43,854,290 |
| State Assessed | 21,961,384 | 74,349,590 | 45,740,808 |
| Full TAV | 73,977,187 | 52,149,513 | 90,206,496 |
| 1/2 TAV or 80% 1983 Tmbr Roll | 62,638,190 | 65,353,623 | 61,573,309 |

Consolidated Levy Rates

| Tax Code Area | TAXING DISTRICTS | 2009 Payable | 2008 Payable | Variance | Tax Code Area | TAXING DISTRICTS | 2009 Payable | 2008 Payable | Variance |
|---------------|-------------------|--------------|--------------|-----------|---------------|----------------------|--------------|--------------|-----------|
| 400 | LV-122-Lv | 10.400276 | 10.788961 | -0.388685 | 780 | R-402-Km-C6 | 7.355344 | 7.928093 | -0.572749 |
| 410 | R-122-Lv | 9.435912 | 9.812048 | -0.376136 | 790 | R-402-Lv-C6 | 7.759044 | 8.342426 | -0.583382 |
| 415 | R-122-Lv-RL | 9.722885 | 10.134642 | -0.411757 | 795 | R-402-Lv-#5-C6 | 9.032079 | 9.701168 | -0.669089 |
| 420 | R-122-Lv-#2-RL | 11.127252 | 11.634642 | -0.507390 | 800 | KEL-458-Lv-#2 | 11.717107 | 12.571984 | -0.854877 |
| 421 | R-122-Lv-#2-RL | 9.067926 | 9.406905 | -0.338979 | 802 | KEL-458-Lv-#2-C6 | 11.799332 | (NEW) | 7.420784 |
| 425 | R-122-Lv-#2 | 10.840279 | 11.312048 | -0.471769 | 805 | LV-458-Lv | 11.226506 | 12.128264 | -0.901758 |
| 430 | R-122-Lv-#6-RL | 10.093707 | 10.574498 | -0.480791 | 810 | R-458-Lv | 10.262142 | 11.151351 | -0.889209 |
| 440 | R-122-Lv-C7-RL | 9.800633 | 10.211417 | -0.410784 | 815 | R-458-Lv-RL | 10.549115 | 11.473945 | -0.924830 |
| 450 | R-122-Lv-#2-C7-RL | 11.205000 | 11.711417 | -0.506417 | 820 | R-458-Lv-C4 | 10.350443 | 11.251070 | -0.900627 |
| 510 | R-130-Lv-C3 | 9.203611 | 9.679448 | -0.475837 | 825 | R-458-Km-C6 | 9.940667 | 10.832638 | -0.891971 |
| 515 | R-130-Lv-C3-E3 | 9.386072 | 9.887449 | -0.501377 | 830 | R-458-Lv-#2 | 11.666509 | 12.651351 | -0.984842 |
| 520 | R-130-Lv-#3-C3-E3 | 10.125217 | 10.731171 | -0.605954 | 835 | R-458-Lv-#2-RL | 11.953482 | 12.973945 | -1.020463 |
| 521 | R-130-Lv-#3-C3-E3 | 8.065891 | 8.503434 | -0.437543 | 840 | R-458-Lv-#2-C4 | 11.754810 | 12.751070 | -0.996260 |
| 530 | R-130-Lv-#6-C3 | 9.574433 | 10.119304 | -0.544871 | 845 | R-458-Lv-#5-C6 | 11.617402 | 12.605713 | -0.988311 |
| 540 | R-130-Lv-C1 | 9.244786 | 9.728269 | -0.483483 | 850 | R-458-Lv-C6 | 10.344367 | 11.246971 | -0.902604 |
| 545 | R-130-Lv-C1-E3 | 9.427247 | 9.936270 | -0.509023 | 855 | R-458-Km-#5-C6 | 11.213702 | 12.191380 | -0.977678 |
| 550 | R-130-Lv-#3-C1-E3 | 10.166392 | 10.779992 | -0.613600 | 860 | R-458-Lv-#2-C6 | 11.748734 | 12.746971 | -0.998237 |
| 600 | CR-401-Lv-#6-C1 | 10.607262 | 12.469605 | -1.862343 | 861 | R-458-Lv-#2-C6 | 9.689408 | 10.519234 | -0.829826 |
| 620 | R-401-Lv-C1 | 9.640784 | 10.673714 | -1.032930 | 865 | R-458-Km-#2-C6 | 11.345034 | 12.332638 | -0.987604 |
| 625 | R-401-Lv-C1-E3 | 9.823245 | 10.881715 | -1.058470 | 880 | R-458-Lv-#6 | 10.632964 | 11.591207 | -0.958243 |
| 630 | R-401-Lv-#2-C1 | 11.045151 | 12.173714 | -1.128563 | 885 | R-458-Lv-#6-RL | 10.919937 | 11.913801 | -0.993864 |
| 640 | R-401-Lv-#3-C1-E3 | 10.562390 | 11.725437 | -1.163047 | 890 | R-458-Lv-#6-C4 | 10.721265 | 11.690926 | -0.969661 |
| 650 | R-401-Lv-#6-C1 | 10.011606 | 11.113570 | -1.101964 | 900 | WD-404-Wd-C2-VL | 9.289167 | 9.749910 | -0.460743 |
| 651 | R-401-Lv-#6-C1 | 7.952280 | 8.885833 | -0.933553 | 910 | R-404-Wd-C2 | 8.789257 | 9.265747 | -0.476490 |
| 660 | R-401-Lv-#6 | 9.951875 | 11.043527 | -1.091652 | 912 | R-404-Wd-C2-YL | 9.214380 | 9.709686 | -0.495306 |
| 670 | R-401-Lv | 9.581053 | 10.603671 | -1.022618 | 915 | R-404-Wd-C2-E1-YL | 9.605846 | 10.122387 | -0.516541 |
| 680 | R-401-Lv-#4-E4 | 10.643099 | (NEW) | 10.643099 | 917 | R-404-Wd-C2-E1 | 9.180723 | 9.678448 | -0.497725 |
| 710 | R-402-Km | 7.273119 | 7.832473 | -0.559354 | 920 | R-404-Wd-#1-C2 | 9.720618 | 10.234151 | -0.513533 |
| 715 | R-402-Km-#5-C6 | 8.628379 | 9.286835 | -0.658456 | 921 | R-404-Wd-#1-C2 | 7.661292 | 8.006414 | -0.345122 |
| 720 | R-402-Lv | 7.676819 | 8.246806 | -0.569987 | 930 | R-404-Km-C2-E1-YL | 9.398891 | 9.866297 | -0.467406 |
| 725 | R-402-Lv-E1 | 8.068285 | 8.659507 | -0.591222 | 935 | R-404-Km-C2-YL | 9.007425 | 9.453596 | -0.446171 |
| 730 | R-402-Lv-C4 | 7.765120 | 8.346525 | -0.581405 | 937 | R-404-Km-C2 | 8.582302 | 9.009657 | -0.427355 |
| 735 | R-402-Km-E1 | 7.664585 | 8.245174 | -0.580589 | 940 | R-404-Wd-#7-C2-E1-YL | 10.426037 | 10.971164 | -0.545127 |
| 750 | KM-402-Km-#5-C5 | 8.570850 | 9.037137 | -0.466287 | 941 | R-404-Wd-#7-C2-E1-YL | 8.366711 | 8.743427 | -0.376716 |
| 760 | R-402-Km-C5 | 7.364446 | 7.925616 | -0.561170 | 950 | R-404-Wd-#5-C2 | 10.062292 | 10.624489 | -0.562197 |
| 765 | R-402-Km-#5-C5 | 8.637481 | 9.284358 | -0.646877 | 960 | R-404-Km-#7-C2-E1-YL | 10.219082 | 10.715074 | -0.495992 |
| 770 | R-402-Wd-C5 | 7.571401 | 8.181706 | -0.610305 | 965 | R-404-Km-#1-C2 | 9.513663 | 9.978061 | -0.464398 |

Segregated Levy Rates

SEGREGATED LEVIES

(Used to determine Consolidated Rates reflected on prior page)

- * All Tax Code Areas include the State Levy and County Current Expense.
- * All Tax Code Areas also include either the County Road Levy or a City Levy.
- * All other taxing districts are represented by the symbol in parenthesis on the following chart. For example:

TCA 520 R-130-Lv-#3-C3-E3 \$ 10.125217

Consolidated Rate includes: State Levy, County Current Expense,
County Road (R), Toutle School Dist (130), Port of Longview (Lv),
Fire Dist #3 (#3), Cemetery #3 (C3), and E.M.S. #3 (E3).

| Taxing District | 2009 Payable | 2008 Payable | Variance |
|--|-----------------|-----------------|------------------|
| State Levy | 2.059326 | 2.227737 | 0.168411 |
| County Current Expense | 1.662884 | 1.675623 | -0.012739 |
| <i>Includes: Veteran's Relief & Human Svcs Mental Health</i> | <i>0.011228</i> | <i>0.011250</i> | <i>-0.000022</i> |
| County Road District (R) | 1.759620 | 1.901268 | -0.141648 |
| City of Castle Rock (CR) | 2.355276 | 3.257303 | -0.902027 |
| City of Kalama (KA) | 1.692989 | 1.654047 | 0.038942 |
| City of Kelso (KE) | 1.810218 | 1.821901 | -0.011683 |
| City of Longview (LV) | 2.723984 | 2.878181 | -0.154197 |
| City of Woodland (WD) | 1.920870 | 2.054821 | -0.133951 |
| Longview School Dist (122) | 3.550382 | 3.593087 | -0.042705 |
| Toutle School Dist (130) | 3.299525 | 3.439265 | -0.139740 |
| Castle Rock School Dist (401) | 3.695523 | 4.384710 | -0.689187 |
| Kalama School Dist (402) | 1.791289 | 2.027845 | -0.236556 |
| Woodland School Dist (404) | 3.021698 | 3.121334 | -0.099636 |
| Kelso School Dist (458) | 4.376612 | 4.932390 | -0.555778 |
| Fire Dist #1 - Woodland (#1) | 0.931361 | 0.968404 | -0.037043 |
| Fire Dist #2 - Lv / Kelso (#2) | 1.404367 | 1.500000 | -0.095633 |
| Fire Dist #3 - Toutle (#3) | 0.739145 | 0.843722 | -0.104577 |
| Fire Dist #4 - Ryderwood (#4) | 0.695025 | 0.862654 | -0.167629 |
| Fire Dist #5 - Kalama (#5) | 1.273035 | 1.358742 | -0.085707 |
| Fire Dist #6 - Castle Rock (#6) | 0.370822 | 0.439856 | -0.069034 |
| Fire Dist #7 - Cougar (#7) | 0.820191 | 0.848777 | -0.028586 |

Segregated Levies (Cont):

| Taxing District | 2009 Payable | 2008 Payable | Variance |
|-----------------------------------|-----------------|-----------------|-----------|
| Port of Kalama (Ka) | 0.000000 | 0.000000 | 0.000000 |
| Port of Longview (Lv) | 0.403700 | 0.414333 | -0.010633 |
| Port of Woodland (Wd) | 0.206955 | 0.256090 | -0.049135 |
| Cemetery #1 - Castle Rock (C1) | 0.059731 | 0.070043 | -0.010312 |
| Cemetery #2 - Woodland (C2) | 0.078774 | 0.083695 | -0.004921 |
| Cemetery #3 - Toutle (C3) | 0.018556 | 0.021222 | -0.002666 |
| Cemetery #4 - Ostrander (C4) | 0.088301 | 0.099719 | -0.011418 |
| Cemetery #5 - Kalama (C5) | 0.091327 | 0.093143 | -0.001816 |
| Cemetery #6 - Rose Valley (C6) | 0.082225 | 0.095620 | -0.013395 |
| Cemetery #7 - Stella (C7) | 0.077748 | 0.076775 | 0.000973 |
| Fort Vancouver Reg Library (VL) | 0.338660 | 0.330610 | 0.008050 |
| Rural Partial-County Library (RL) | 0.286973 | 0.322594 | -0.035621 |
| Yale Valley Library (YL) | 0.425123 | 0.443939 | -0.018816 |
| E.M.S. #1 (E1) | 0.391466 | 0.412701 | -0.021235 |
| E.M.S. #3 (E3) | 0.182461 | 0.208001 | -0.025540 |
| E.M.S. #4 (E4) | 0.367021 | 0.455534 | -0.088513 |

DIKING AND OTHER ASSESSMENTS

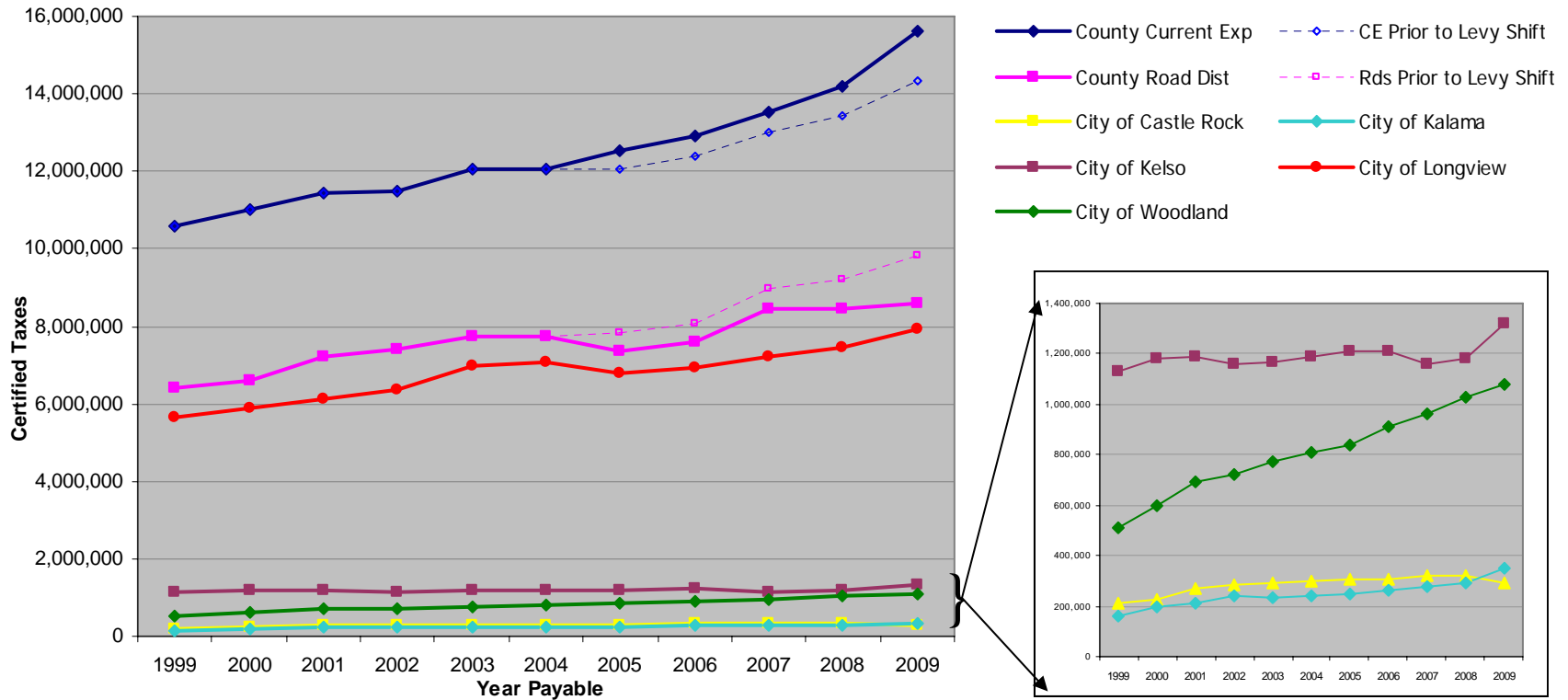
(Not included in Consolidated Levy Rates)

| | | | |
|-----------------------------|--------------------|----------|-----------|
| CDID #1 (Longview) | 0.414872 | 0.433578 | -0.018706 |
| CDID #2 (Woodland) | 1.959533 | 2.179296 | -0.219763 |
| CDID #3 (Kelso) | 1.019934 | 0.989672 | 0.030262 |
| Drain 010 (North Kelso) | 3.242324 | 3.213069 | 0.029255 |
| Lexington Flood 040 (Lower) | 2.911425 | 2.949915 | -0.038490 |
| Lexington Flood 041 (Upper) | 0.461560 | 0.481728 | -0.020168 |
| Dike 015 (Willow Grove) | 4.962428 | 4.948080 | 0.014348 |
| Silver Lake Flood 020 | 1.033301 | 1.516598 | -0.483297 |
| Mosquito Control | 0.028385 | 0.028329 | 0.000056 |
| | Per Parcel: | | |
| Noxious Weed | 3.160000 | 3.160000 | 0.000000 |
| Noxious Weed - Forestland | 0.320000 | 0.320000 | 0.000000 |
| Stormwater Utility | 36.000000 | (New) | 36.000000 |

Four-Year Comparison by District

| Taxing District | 2006 PAYABLE | | | 2007 PAYABLE | | | 2008 PAYABLE | | | 2009 PAYABLE | | |
|--------------------------------|---------------|-----------|--------------|---------------|-----------|--------------|---------------|-----------|--------------|---------------|-----------|--------------|
| | Assd Value | Levy Rate | Taxes | Assd Value | Levy Rate | Taxes | Assd Value | Levy Rate | Taxes | Assd Value | Levy Rate | Taxes |
| State | 6,897,272,228 | 2.568590 | \$17,716,264 | 7,701,952,686 | 2.388654 | \$18,397,300 | 8,468,876,343 | 2.227737 | \$18,866,429 | 9,390,340,020 | 2.059326 | \$19,337,770 |
| County Current Expense | 6,898,117,628 | 1.871441 | \$12,909,420 | 7,702,986,076 | 1.756427 | \$13,529,732 | 8,470,203,553 | 1.675623 | \$14,192,868 | 9,391,876,540 | 1.662884 | \$15,617,600 |
| County Road Dept | 3,812,500,943 | 1.988516 | \$7,581,219 | 4,108,618,603 | 2.054442 | \$8,440,918 | 4,448,289,482 | 1.901268 | \$8,457,391 | 4,871,413,762 | 1.759620 | \$8,571,837 |
| Castle Rock | 84,158,337 | 3.210271 | \$270,171 | 91,219,286 | 3.095628 | \$282,381 | 99,531,140 | 2.825739 | \$281,249 | 122,696,283 | 2.355276 | \$288,984 |
| Castle Rock - Library Levy | 82,739,649 | 0.468252 | \$38,740 | 89,507,846 | 0.467503 | \$41,842 | 97,503,541 | 0.431564 | \$42,076 | | 0.000000 | \$0 |
| Kalama | 122,934,237 | 2.134166 | \$262,362 | 158,367,029 | 1.770209 | \$280,343 | 175,360,151 | 1.654047 | \$290,054 | 205,842,675 | 1.692989 | \$348,489 |
| Kelso | 564,395,284 | 2.012724 | \$1,135,972 | 606,625,226 | 1.909497 | \$1,158,347 | 648,929,296 | 1.821901 | \$1,182,285 | 727,939,344 | 1.810218 | \$1,317,720 |
| Kelso—G.O. Bond 1986 | 558,515,681 | 0.136899 | \$76,457 | | 0.000000 | \$0 | | 0.000000 | \$0 | | 0.000000 | \$0 |
| Longview | 1,919,495,278 | 3.600000 | \$6,910,183 | 2,296,278,710 | 3.147328 | \$7,227,142 | 2,596,241,283 | 2.878181 | \$7,472,453 | 2,902,511,391 | 2.723984 | \$7,906,394 |
| Woodland | 394,633,549 | 2.300862 | \$907,997 | 441,877,222 | 2.185594 | \$965,764 | 501,852,201 | 2.054821 | \$1,031,217 | 561,473,085 | 1.920870 | \$1,078,517 |
| Fire #1 - Woodland | 285,194,677 | 0.920732 | \$262,588 | 338,645,672 | 0.840528 | \$284,641 | 371,451,486 | 0.822546 | \$305,536 | 411,301,406 | 0.931361 | \$320,848 |
| Fire #1 Bond | 284,181,356 | 0.225208 | \$63,646 | 337,351,883 | 0.148311 | \$49,726 | 370,223,156 | 0.145858 | \$53,707 | | 0.000000 | \$61,665 |
| Fire #2 - Lv/Kelso | 1,740,560,380 | 1.464828 | \$2,549,622 | 1,920,669,218 | 1.560834 | \$2,992,733 | 2,136,722,266 | 1.500000 | \$3,205,084 | 2,428,991,825 | 1.404367 | \$3,411,173 |
| Fire #3 - Toutle | 188,006,832 | 0.936509 | \$176,070 | 205,037,910 | 0.895659 | \$183,643 | 228,422,428 | 0.843722 | \$192,725 | 263,347,798 | 0.739145 | \$194,652 |
| Fire #4 - Rydewood | 16,424,727 | 0.966104 | \$15,868 | 17,025,116 | 0.949538 | \$16,166 | 18,982,111 | 0.862654 | \$16,375 | 23,799,404 | 0.695025 | \$16,541 |
| Fire #5 - Kalama | 621,749,901 | 1.465834 | \$911,382 | 710,449,400 | 1.344656 | \$955,310 | 737,123,715 | 1.358742 | \$1,001,561 | 860,282,658 | 1.273035 | \$1,095,170 |
| Fire #6 - Castle Rock | 362,637,563 | 0.475883 | \$172,573 | 494,802,961 | 0.447959 | \$221,651 | 520,686,753 | 0.439856 | \$229,027 | 648,409,790 | 0.370822 | \$240,445 |
| Fire #7 - Cougar | 108,766,396 | 0.932455 | \$101,420 | 131,634,363 | 0.863272 | \$113,636 | 144,453,014 | 0.848777 | \$122,608 | 161,380,028 | 0.820191 | \$132,362 |
| Port of Kalama | 660,098,048 | 0.000000 | \$0 | 751,827,503 | 0.000000 | \$0 | 781,018,977 | 0.000000 | \$0 | 901,361,520 | 0.000000 | \$0 |
| Port of Longview | 5,430,585,415 | 0.450933 | \$2,448,830 | 6,015,025,099 | 0.450317 | \$2,708,668 | 6,647,598,032 | 0.414333 | \$2,754,319 | 7,330,847,142 | 0.403700 | \$2,959,463 |
| Port of Woodland | 807,434,165 | 0.330355 | \$266,740 | 936,133,474 | 0.284938 | \$266,740 | 1,041,586,544 | 0.256090 | \$266,740 | 1,159,667,878 | 0.206955 | \$239,999 |
| Cemetery #1 - Castle Rock | 434,714,502 | 0.077313 | \$33,609 | 482,967,111 | 0.072001 | \$34,774 | 506,773,373 | 0.070043 | \$35,496 | 628,777,902 | 0.059731 | \$37,558 |
| Cemetery #2 - Woodland | 815,223,037 | 0.095006 | \$77,451 | 944,710,927 | 0.087335 | \$82,506 | 1,050,614,872 | 0.083695 | \$87,931 | 1,169,584,613 | 0.078774 | \$92,133 |
| Cemetery #3 - Toutle | 216,500,650 | 0.022988 | \$4,977 | 235,608,253 | 0.022144 | \$5,217 | 257,945,485 | 0.021222 | \$5,474 | 295,274,087 | 0.018556 | \$5,479 |
| Cemetery #4 - Ostrander | 134,028,224 | 0.105799 | \$14,180 | 139,927,288 | 0.103992 | \$14,551 | 150,874,675 | 0.099719 | \$15,045 | 179,507,552 | 0.088301 | \$15,851 |
| Cemetery #5 - Kalama | 471,285,682 | 0.109545 | \$51,627 | 559,324,430 | 0.097795 | \$54,699 | 615,630,791 | 0.093143 | \$57,342 | 713,589,316 | 0.091327 | \$65,170 |
| Cemetery #6 - Rose Valley | 423,206,846 | 0.104949 | \$44,415 | 466,033,656 | 0.096237 | \$44,850 | 473,490,840 | 0.095620 | \$45,275 | 565,394,411 | 0.082225 | \$46,490 |
| Cemetery #7 - Stella | 39,868,950 | 0.095789 | \$3,819 | 44,822,970 | 0.089593 | \$4,016 | 55,408,812 | 0.076775 | \$4,254 | 57,671,203 | 0.077748 | \$4,484 |
| Ft Vancouver Reg Library | 394,633,549 | 0.422020 | \$166,543 | 441,877,222 | 0.357470 | \$157,958 | 501,852,201 | 0.330610 | \$165,917 | 561,473,085 | 0.338660 | \$190,148 |
| Rural Partial-County Library | 730,091,440 | 0.330370 | \$241,200 | 818,058,139 | 0.306756 | \$250,944 | 948,063,634 | 0.322594 | \$305,840 | 1,072,712,860 | 0.286973 | \$307,840 |
| Yale Valley Library | 124,230,110 | 0.500000 | \$62,115 | 147,224,340 | 0.462993 | \$68,164 | 162,184,270 | 0.443939 | \$72,000 | 180,589,702 | 0.425123 | \$76,773 |
| EMS #1 | 123,695,292 | 0.470648 | \$58,217 | 146,706,589 | 1.375290 | \$200,823 | 161,766,151 | 0.412701 | \$66,761 | 180,166,117 | 0.391466 | \$70,529 |
| EMS #3 | 201,079,512 | 0.228606 | \$45,968 | 221,844,950 | 0.218081 | \$48,380 | 245,450,318 | 0.208001 | \$51,054 | 282,605,078 | 0.182461 | \$51,564 |
| EMS #4 | 16,424,727 | 0.499978 | \$8,212 | 17,025,116 | 0.500000 | \$8,513 | 18,982,111 | 0.455534 | \$8,647 | 23,799,404 | 0.367021 | \$8,735 |
| Longview Sch Dist 122 M&O | 3,364,018,744 | 3.231254 | \$10,812,794 | 3,746,066,287 | 2.884731 | \$10,781,478 | 4,195,622,983 | 2.622323 | \$10,948,623 | 4,454,729,112 | 2.626422 | \$11,645,958 |
| Longview Sch Dist 122 Bonds | 3,381,722,335 | 1.324769 | \$4,433,095 | 3,768,031,103 | 0.999216 | \$3,682,734 | 4,216,084,211 | 0.970764 | \$4,053,097 | 4,475,304,691 | 0.923960 | \$4,096,980 |
| Toutle Sch Dist 130 M & O | 294,779,209 | 2.629086 | \$572,332 | 313,445,373 | 2.629358 | \$622,312 | 337,826,925 | 2.590084 | \$675,339 | 375,765,448 | 2.488254 | \$743,189 |
| Toutle Sch Dist 130 Bonds | 285,588,840 | 1.025950 | \$223,342 | 321,047,574 | 0.925942 | \$218,015 | 339,149,983 | 0.849181 | \$221,416 | 377,186,285 | 0.811271 | \$242,309 |
| Rydewood Sch Dist #29 | 26,091,173 | 1.813498 | \$34,315 | | 0.000000 | \$0 | | 0.000000 | \$0 | | 0.000000 | \$0 |
| Castle Rock Sch Dist 401 M&O | 441,886,268 | 2.828782 | \$1,202,408 | 492,288,262 | 2.670334 | \$1,259,015 | 511,204,845 | 2.640820 | \$1,299,247 | 665,345,304 | 2.519680 | \$1,607,985 |
| Castle Rock Sch Dist 401 Bonds | 458,710,355 | 1.417016 | \$602,320 | 513,094,388 | 1.473719 | \$694,832 | 530,423,281 | 1.743890 | \$857,970 | 692,562,729 | 1.175843 | \$750,388 |
| Kalama Sch Dist 402 M & O | 713,252,641 | 1.643102 | \$1,069,026 | 803,517,634 | 1.547468 | \$1,147,017 | 832,216,878 | 1.553618 | \$1,195,631 | 951,245,274 | 1.384579 | \$1,230,347 |
| Kalama Sch Dist 402 Bonds | 715,204,939 | 0.854300 | \$555,820 | 820,841,937 | 0.548979 | \$406,198 | 843,476,381 | 0.474227 | \$364,955 | 962,584,271 | 0.406710 | \$361,405 |
| Woodland Sch Dist 404 M&O | 874,735,630 | 1.946263 | \$1,575,270 | 1,003,167,824 | 1.909562 | \$1,791,577 | 1,109,299,314 | 1.853287 | \$1,935,133 | 1,227,489,123 | 1.841950 | \$2,140,595 |
| Woodland Sch Dist 404 Bonds | 852,486,894 | 1.484554 | \$1,201,571 | 992,163,797 | 1.074031 | \$1,006,479 | 1,095,196,407 | 1.268047 | \$1,323,370 | 1,214,285,013 | 1.179748 | \$1,371,027 |
| Kelso Sch Dist 458 M&O | 1,418,548,833 | 3.924763 | \$5,325,807 | 1,549,559,367 | 3.726605 | \$5,557,242 | 1,677,452,532 | 3.518690 | \$5,685,778 | 1,937,040,077 | 3.139438 | \$5,829,108 |
| Kelso Sch Dist 458 Bonds | 1,435,436,648 | 1.622502 | \$2,201,696 | 1,585,164,305 | 1.506618 | \$2,229,720 | 1,705,809,128 | 1.413700 | \$2,284,369 | 1,965,673,264 | 1.237174 | \$2,379,082 |

County & City Certified Taxes, 10-Year History



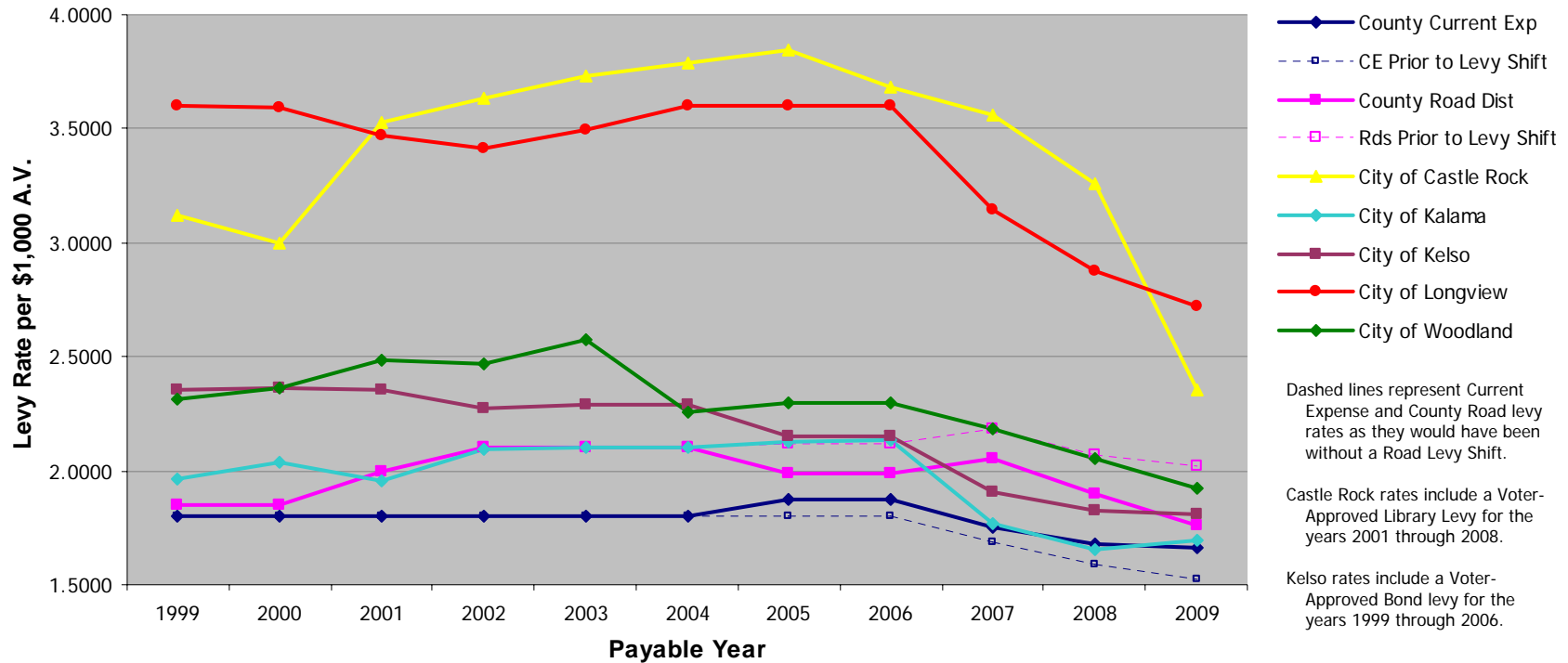
For the years 2005 through 2009, Cowlitz County used a Road Levy Shift as described in RCW 84.52.043, meaning funds were shifted from the County Road Department to the County Current Expense fund.

City of Castle Rock includes a voter-approved Library Levy for 2001-2008.
 City of Kelso includes a voter-approved Bond Levy for 1999-2006.

| | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 |
|----------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|-----------------|-----------------|-----------------|
| County Current Exp | 10,576,059.92 | 11,006,913.86 | 11,438,767.67 | 11,498,559.96 | 12,039,095.54 | 12,074,708.15 | 12,554,696.93 | 12,909,420.12 | \$13,529,732.35 | \$14,192,868.01 | \$15,617,600.45 |
| County Road Dist | 6,395,602.58 | 6,580,107.99 | 7,231,885.71 | 7,411,160.16 | 7,743,857.40 | 7,722,316.77 | 7,362,653.00 | 7,581,219.05 | \$8,440,918.35 | \$8,457,390.57 | \$8,571,836.52 |
| City of Castle Rock | 210,552.03 | 229,484.09 | 272,256.45 | 286,445.60 | 295,116.39 | 298,758.52 | 303,752.08 | 308,911.56 | 324,222.93 | 323,325.23 | 288,983.61 |
| City of Kalama | 163,769.18 | 198,617.07 | 214,851.80 | 237,411.23 | 234,070.91 | 237,494.74 | 245,499.90 | 262,362.05 | \$280,342.88 | \$290,053.85 | \$348,489.47 |
| City of Kelso | 1,133,641.81 | 1,177,640.15 | 1,191,329.18 | 1,162,246.92 | 1,169,370.25 | 1,187,250.83 | 1,207,839.38 | 1,212,429.02 | 1,158,346.82 | 1,182,284.91 | 1,317,720.48 |
| City of Longview | 5,630,005.39 | 5,866,443.95 | 6,128,924.75 | 6,348,074.32 | 6,991,408.54 | 7,067,404.58 | 6,784,950.70 | 6,910,183.09 | \$7,227,142.01 | \$7,472,452.53 | \$7,906,394.31 |
| City of Woodland | 513,052.46 | 599,729.48 | 689,457.77 | 724,979.52 | 774,889.39 | 807,035.45 | 839,060.04 | 907,997.32 | \$965,764.06 | \$1,031,216.51 | \$1,078,516.66 |

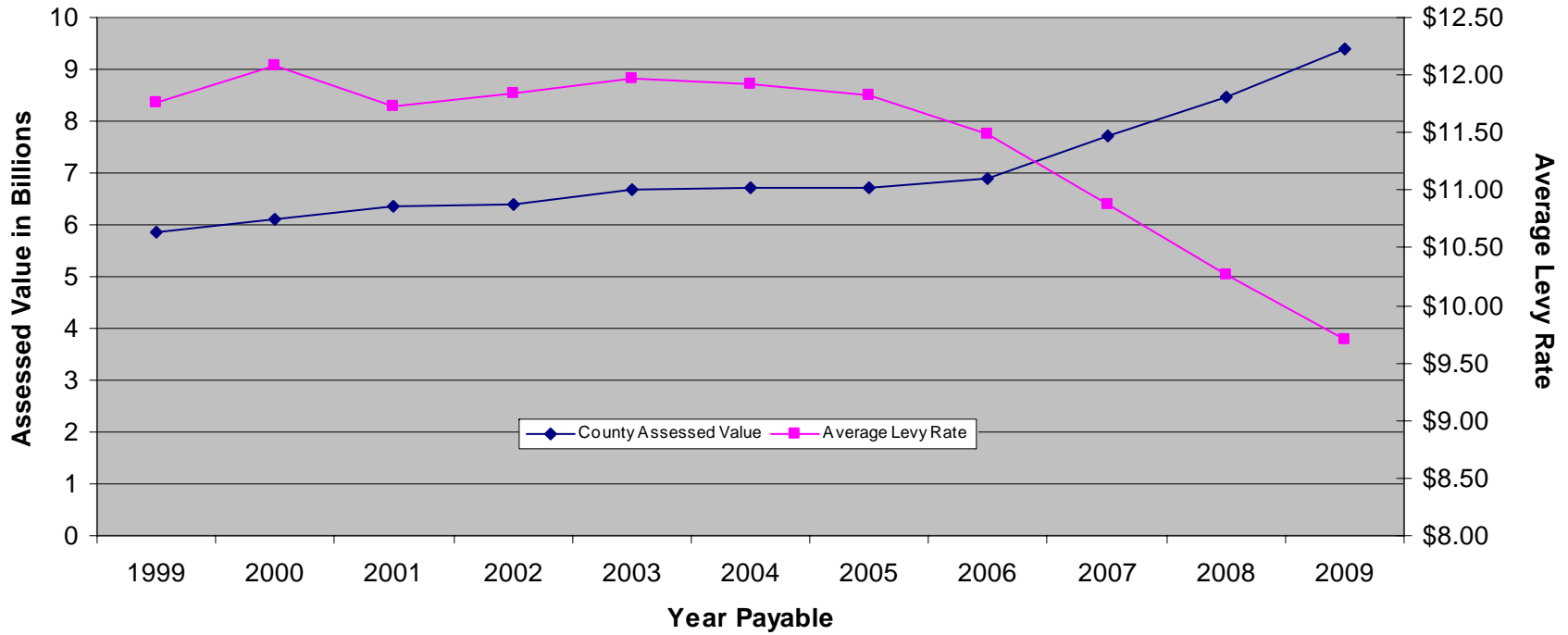
10-Year Levy Rate Comparison

| | 1999 Payable | 2000 Payable | 2001 Payable | 2002 Payable | 2003 Payable | 2004 Payable | 2005 Payable | 2006 Payable | 2007 Payable | 2008 Payable | 2009 Payable |
|---------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| County Current Exp | 1.800000 | 1.800000 | 1.800000 | 1.800000 | 1.800000 | 1.800000 | 1.871484 | 1.871441 | 1.756427 | 1.675623 | 1.662884 |
| County Road Dist | 1.850000 | 1.850000 | 1.999400 | 2.100000 | 2.100000 | 2.100000 | 1.988547 | 1.988516 | 2.054442 | 1.901268 | 1.759620 |
| Castle Rock | 3.117400 | 2.999300 | 3.530900 | 3.632000 | 3.733100 | 3.791900 | 3.846153 | 3.678523 | 3.563131 | 3.257303 | 2.355276 |
| Kalama | 1.962000 | 2.040700 | 1.959600 | 2.091900 | 2.100000 | 2.104900 | 2.126154 | 2.134166 | 1.770209 | 1.654047 | 1.692989 |
| Kelso | 2.355900 | 2.365000 | 2.356400 | 2.273900 | 2.292400 | 2.291100 | 2.152961 | 2.149623 | 1.909497 | 1.821901 | 1.810218 |
| Longview | 3.600000 | 3.595700 | 3.468000 | 3.411300 | 3.498500 | 3.600000 | 3.600000 | 3.600000 | 3.147328 | 2.878181 | 2.723984 |
| Woodland | 2.313900 | 2.359800 | 2.487100 | 2.469500 | 2.575800 | 2.261000 | 2.296820 | 2.300862 | 2.185594 | 2.054821 | 1.920870 |



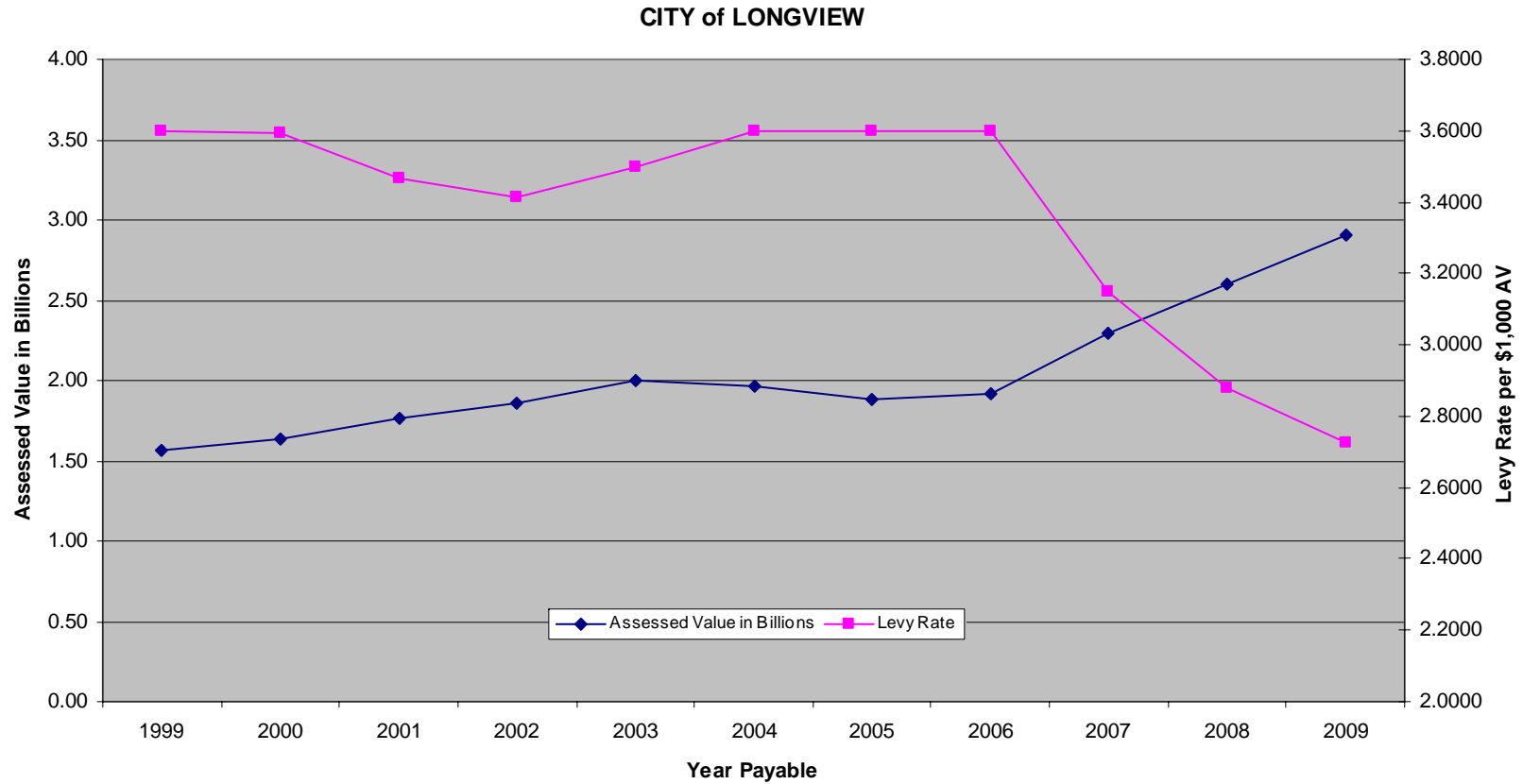
Levy Rate Trends

COWLITZ COUNTY AVERAGE LEVY RATE TREND



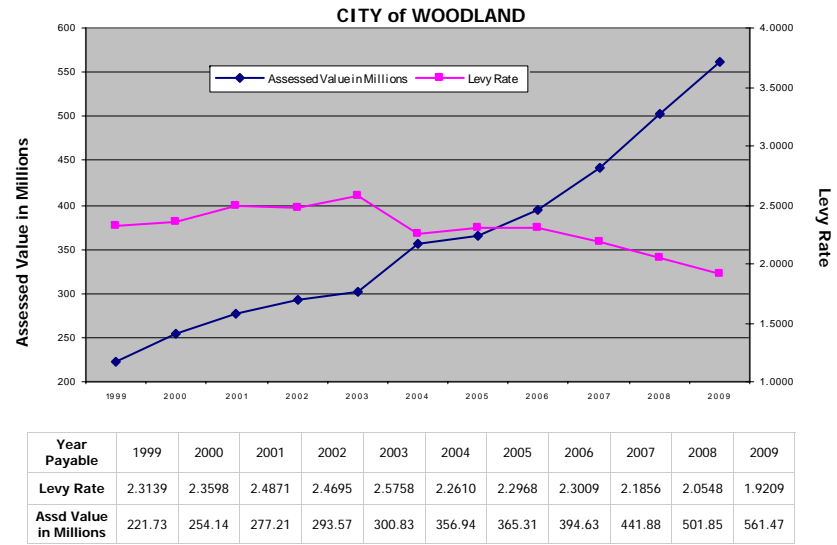
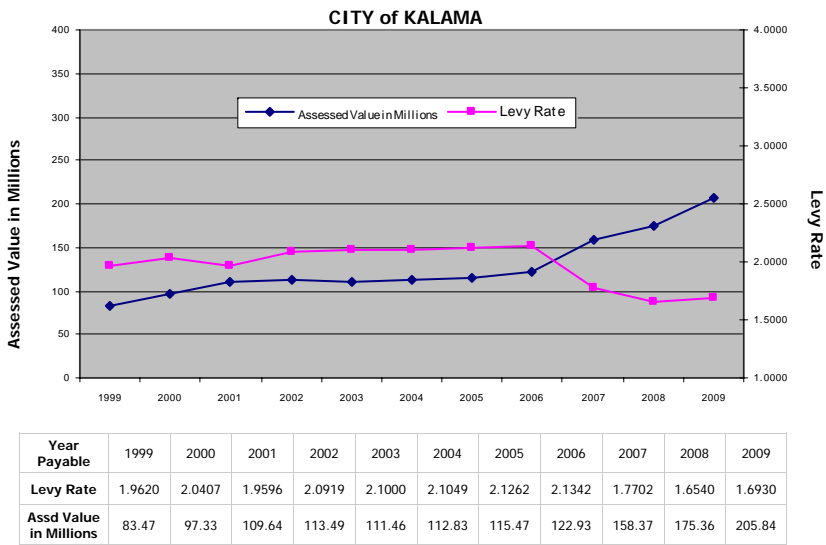
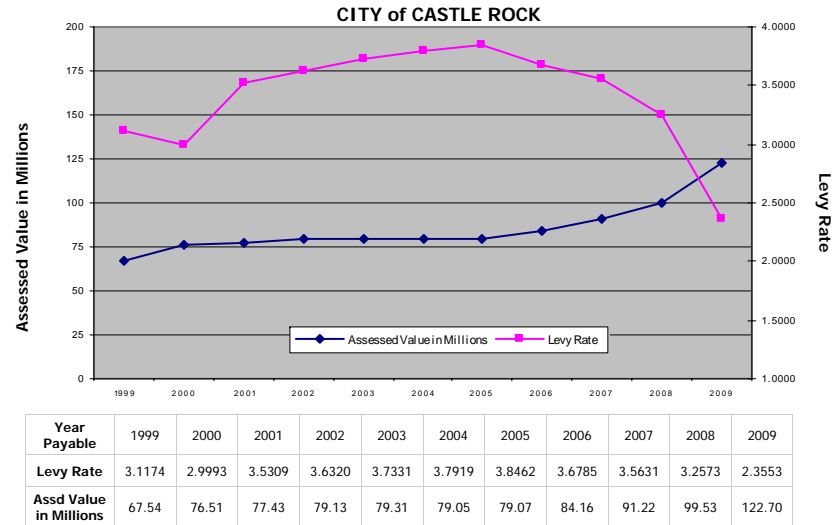
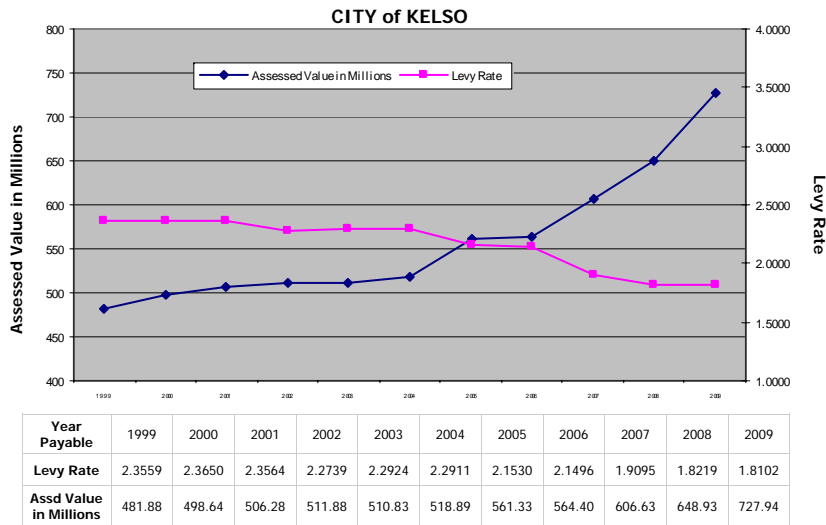
| Payable Year | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 |
|---|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|--------|
| Average Levy Rate per \$1,000 A.V. | \$11.76 | \$12.08 | \$11.73 | \$11.84 | \$11.97 | \$11.92 | \$11.82 | \$11.48 | \$10.88 | \$10.27 | \$9.71 |
| County Assessed Value in Billions | 5.875 | 6.114 | 6.354 | 6.388 | 6.688 | 6.708 | 6.708 | 6.898 | 7.702 | 8.47 | 9.391 |

Levy Rate Trends



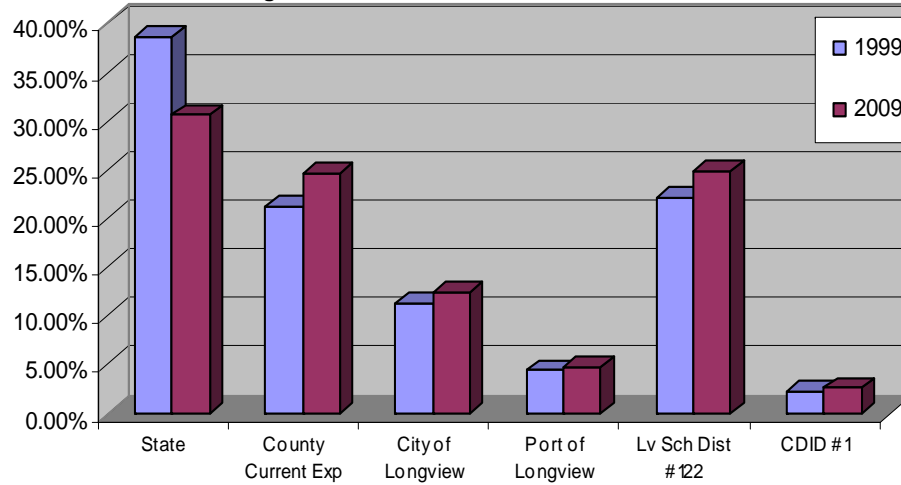
| Year Payable | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 |
|----------------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| Levy Rate per \$1,000 A.V. | 3.6000 | 3.5957 | 3.4680 | 3.4113 | 3.4985 | 3.6000 | 3.6000 | 3.6000 | 3.1473 | 2.8782 | 2.7240 |
| Assessed Value in Billions | 1.56 | 1.63 | 1.77 | 1.86 | 2.00 | 1.96 | 1.88 | 1.92 | 2.30 | 2.60 | 2.90 |

Levy Rate Trends

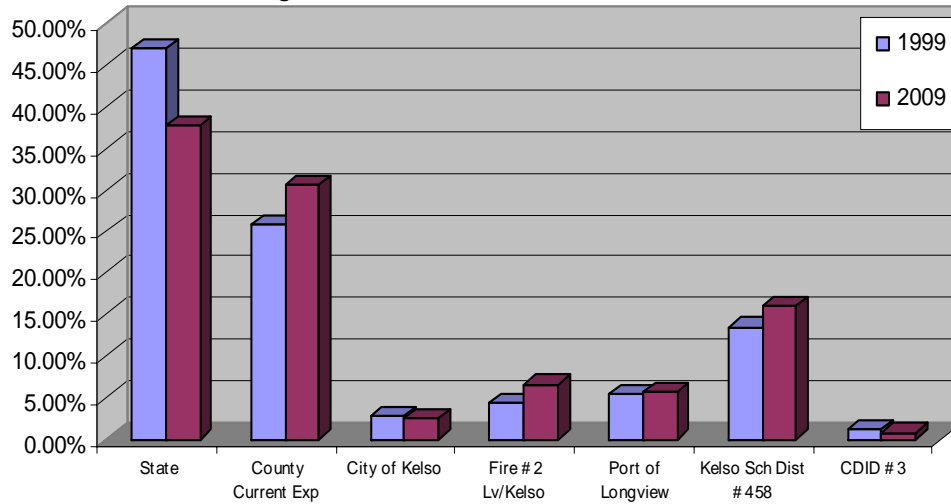


City of Longview & City of Kelso

Percentage of Total Tax Collected in Tax Code Area 400



Percentage of Total Tax Collected in Tax Code Area 800



TCA 400 1999-2009

| DISTRICT A.V. | 1999 | 2009 | % Increase |
|--------------------------|---------------|---------------|------------|
| State | 5,886,282,969 | 9,390,340,020 | 59.53% |
| County Current Expense | 5,875,588,846 | 9,391,876,540 | 59.85% |
| City of Longview | 1,563,890,386 | 2,902,511,391 | 85.60% |
| Port of Longview | 4,904,292,986 | 7,330,847,142 | 49.48% |
| Longview Sch Dist #122 | 3,316,986,352 | 4,454,729,112 | 34.30% |
| CDID #1 | 2,940,652,967 | 3,937,893,012 | 33.91% |
| LEVY RATES | | | |
| State | 3.268100 | 2.059326 | -36.99% |
| County Current Expense | 1.800000 | 1.662884 | -7.62% |
| City of Longview | 3.600000 | 2.723984 | -24.33% |
| Port of Longview | 0.450000 | 0.403700 | -10.29% |
| Longview Sch Dist #122 | 3.328700 | 3.550382 | 6.66% |
| CDID #1 | 0.377600 | 0.414872 | 9.87% |
| DOLLARS COLLECTED | | | |
| State | 19,236,961.37 | 19,337,770.35 | 0.52% |
| County Current Expense | 10,576,059.92 | 15,617,600.45 | 47.67% |
| City of Longview | 5,630,005.39 | 7,906,394.31 | 40.43% |
| Port of Longview | 2,206,931.85 | 2,959,462.84 | 34.10% |
| Longview Sch Dist #122 | 11,066,202.43 | 15,742,938.48 | 42.26% |
| CDID #1 | 1,110,457.18 | 1,633,721.00 | 47.12% |

TCA 800 1999-2009

| ASSD VALUE | 1999 | 2009 | % Increase |
|-------------------------------|---------------|---------------|------------|
| State | 5,886,282,969 | 9,390,340,020 | 59.53% |
| County Current Expense | 5,875,588,846 | 9,391,876,540 | 59.85% |
| Kelso (Reg & Spec) | 481,878,252 | 727,939,344 | 51.06% |
| Fire #2 Lv/Kelso (Reg & Spec) | 1,364,585,990 | 2,428,991,825 | 78.00% |
| Port of Longview | 4,904,292,986 | 7,330,847,142 | 49.48% |
| Kelso Sch Dist #458 | 1,121,383,167 | 1,937,040,077 | 72.74% |
| CDID #3 | 261,911,390 | 394,498,090 | 50.62% |
| LEVY RATES | | | |
| State | 3.268100 | 2.059326 | -36.99% |
| County Current Expense | 1.800000 | 1.662884 | -7.62% |
| Kelso (Reg & Spec) | 2.355900 | 1.810218 | -23.16% |
| Fire #2 Lv/Kelso (Reg & Spec) | 1.325300 | 1.404367 | 5.97% |
| Port of Longview | 0.450000 | 0.403700 | -10.29% |
| Kelso Sch Dist #458 | 4.921200 | 4.376612 | -11.07% |
| CDID #3 | 1.818500 | 1.019934 | -43.91% |
| TAXES/ASMTS | | | |
| State | 19,236,961.37 | 19,337,770.35 | 0.52% |
| County Current Expense | 10,576,059.92 | 15,617,600.45 | 47.67% |
| Kelso (Reg & Spec) | 1,133,641.81 | 1,317,720.48 | 16.24% |
| Fire #2 Lv/Kelso (Reg & Spec) | 1,808,485.81 | 3,411,173.29 | 88.62% |
| Port of Longview | 2,206,931.85 | 2,959,462.84 | 34.10% |
| Kelso Sch Dist #458 | 5,544,871.03 | 8,208,189.69 | 48.03% |
| CDID #3 | 476,297.00 | 402,362.00 | -15.52% |

Current Use / Open Space Assessment

AV of Property in the Current Use Program

RCW 84.34 & WAC 458-30



If land is approved for classification in the Current Use Open Space program, it is then taxed based on its current use rather than its highest and best use. The assessor’s office keeps a dual roll for these properties—one indicating the true market value of the property (blue line on graph), and a second indicating the taxable value of the property (yellow line on graph). Levy rates for each district are calculated using the market value, but taxes are collected based on taxable value. This means the taxing districts each get their full levy, but a smaller portion is collected from those properties in Open Space classification. The red line above represents the amount of this “levy shift” for the county over the past ten years.

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 | | | |

The Story of One House



Obviously the scope of the 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 with the same methodology.

| Taxing Districts in Tax Code Area (TCA) 400 | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 |
|---|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| State | 3.268100 | 3.418000 | 3.065300 | 2.915000 | 2.755900 | 2.800200 | 2.763855 | 2.568590 | 2.388654 | 2.227737 | 2.059326 |
| County Current Expense | 1.800000 | 1.800000 | 1.800000 | 1.800000 | 1.800000 | 1.800000 | 1.871484 | 1.871441 | 1.756427 | 1.675623 | 1.662884 |
| City of Longview | 3.600000 | 3.595700 | 3.468000 | 3.411300 | 3.498500 | 3.600000 | 3.600000 | 3.600000 | 3.147328 | 2.878181 | 2.723984 |
| Port of Longview | 0.450000 | 0.449800 | 0.447600 | 0.449600 | 0.445300 | 0.450000 | 0.450000 | 0.450933 | 0.450317 | 0.414333 | 0.403700 |
| Longview Sch Dist #122 | 3.328700 | 2.901500 | 3.197800 | 3.985800 | 3.766200 | 4.117200 | 4.432066 | 4.556023 | 3.883947 | 3.593087 | 3.550382 |
| TOTAL: | 12.446800 | 12.165000 | 11.978700 | 12.561700 | 12.265900 | 12.767400 | 13.117405 | 13.046987 | 11.626673 | 10.788961 | 10.400276 |

| | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 |
|--|----------------------------|----------------------------|-----------------------------|----------------------------|----------------------------|----------------------------|-----------------------------------|----------------------------|-----------------------------|-------------------------------------|------------------------------------|
| | Annual Update, No Increase | Annual Update, No Increase | 6-Year Physical Revaluation | Annual Update, No Increase | Annual Update, No Increase | Annual Update, No Increase | Annual Update + 5% Land + 5% Impr | Annual Update, No Increase | 6-Year Physical Revaluation | Annual Update + 10% Land + 15% Impr | Annual Update + 0% Land + 14% Impr |
| Land Value | 28,500 | 28,500 | 29,500 | 29,500 | 29,500 | 29,500 | 31,000 | 31,000 | 38,000 | 41,800 | 41,800 |
| Impr Value | 97,300 | 97,300 | 102,200 | 102,200 | 102,200 | 102,200 | 107,300 | 107,300 | 128,100 | 147,300 | 167,900 |
| TOTAL AV | 125,800 | 125,800 | 131,700 | 131,700 | 131,700 | 131,700 | 138,300 | 138,300 | 166,100 | 189,100 | 209,700 |
| Levy in TCA 400 (From above chart) | 12.446800 | 12.165000 | 11.978700 | 12.561700 | 12.265900 | 12.767400 | 13.117405 | 13.046987 | 11.626673 | 10.788961 | 10.400276 |
| TOTAL PROPERTY TAX | \$1,565.80 | \$1,530.36 | \$1,577.60 | \$1,654.38 | \$1,615.42 | \$1,681.46 | \$1,814.14 | \$1,804.40 | \$1,931.18 | \$2,040.18 | \$2,180.94 |
| Mosquito Control Asmt (Levy Rate per \$1,000 AV) | .025100 | .026300 | .033700 | .033600 | .061800 | .046400 | .042257 | .043724 | .043938 | .028329 | .028329 |
| CDID #1 (Diking) (Levy Rate per \$1,000 AV) | .377600 | .399600 | .385800 | .375500 | .392500 | .402000 | .397891 | .399859 | .381764 | .433578 | .414872 |
| Noxious Weed Asmt (Flat rate per parcel) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3.16 | 3.16 | 3.16 |
| TOTAL ASSESSMENTS | \$50.66 | \$53.58 | \$55.24 | \$53.88 | \$59.82 | \$59.04 | \$60.86 | \$61.34 | \$73.86 | \$90.50 | \$96.10 |
| TOTAL AMOUNT DUE: | \$1,616.46 | \$1,583.94 | \$1,632.84 | \$1,708.26 | \$1,675.24 | \$1,740.50 | \$1,875.00 | \$1,865.74 | \$2,005.04 | \$2,130.68 | \$2,277.04 |

*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.*