



Cowlitz County Washington
OFFICE OF ASSESSMENTS
Emily Wilcox, Assessor

ANNUAL REPORT

2019 Assessment Year for
Taxes Payable in 2020

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A Message from Your County Assessor...

As your County Assessor, I am excited to share our Annual Report with you. It 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 confused by the data and the dates that are used for assessment and taxes, so I thought I would briefly touch on how it works. This report is based on the taxes to be collected in 2020. Working backwards, that means that the assessment date set by state law is January 1st, 2019 and those assessed values are based on sales from 2018.

Tax Year: 2020 Assessment Year: 2019 Market Year: 2018

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 24). A more detailed explanation of the budget-based system is available on our website at <http://www.co.cowlitz.wa.us/index.aspx?NID=447>

The 2017 Legislature passed Engrossed House Bill (EHB) 2242 to meet its Constitutional obligation to fully fund basic education for public schools. EHB 2242 temporarily changes the State levy from the current budget-based system to a **rate-based** system, and it fixes the rate for collection of the State levy at \$2.70 per thousand dollars of assessed value through the tax year 2021. It is important to note that this flat rate is equalized annually based on each county's sales ratios as determined by the Department of Revenue sales ratio study. In Cowlitz County, the equalized rate for 2020 payable is \$2.91 per thousand, which is an increase of \$0.32 from the 2019 State levy rate.

EHB 2242 impacted the school Maintenance and Operations (M&O) levies beginning in 2019, at which time any existing voter-approved operations levies were limited to a maximum levy rate of \$1.50 per \$1000 assessed value (and renamed to be identified as Enrichment Levies). However, in 2019 lawmakers passed Senate Bill 5313 which raised the \$1.50 cap to \$2.50 starting with collection in 2020.

Two local school districts saw an impact from this increased cap; their voters had approved levy amounts that had been limited by the \$1.50 cap but were permitted in full when the lid was raised to \$2.50:

* **Toutle School District:** In February of 2017 voters approved a 3-year M & O Levy to collect \$1,110,000 each year. Without a cap, it would have required a levy rate of \$2.67 per thousand to collect the approved amount in 2019 payable. Once the \$1.50 cap was set, it limited collection to \$700,213 for the 2019 payable. Since the cap was raised, the district is able to collect the full levy of \$1,110,000 as approved by the voters for 2020 payable; this amount requires a levy rate of \$2.19 per thousand for collection.

* **Woodland School District:** In February of 2017 voters approved a 3-year M & O Levy to collect \$4,500,000 in 2018, \$4,750,000 in 2019 and \$5,000,000 in 2020. Without a cap, it would have required a levy rate of \$2.55 per thousand to collect the approved amount in 2019 payable. Once the \$1.50 cap was set, it limited collection to \$2,893,034 for 2019 payable. Since the cap was raised, the district is able to collect the full levy of \$5,000,000 as approved by the voters for 2020 payable; this amount requires a levy rate of \$2.37 per thousand for collection.

These are a few approved measures from prior years that continue to impact the taxes to be collected in 2020.

* **Kalama School District:** Voters approved a general obligations bond for no more than \$63,405,000, maturing within 25 years beginning in 2019. The amount to be collected in 2020 is \$3,195,000 and the levy rate is \$2.03 per thousand of assessed value.

* **Kelso School District:** Voters approved a general obligations bond for no more than \$98,600,000 maturing within 21 years beginning in 2019. The amount to be collected in 2020 is \$7,050,000 and the levy rate is \$2.58 per thousand of assessed value.

* **Longview School District:** Voters approved a capital projects levy starting in 2019 and running for 4 years. The amount to be collected in 2020 is \$3,094,112 and the levy rate is \$0.52 per thousand of assessed value.

* **Cowlitz County Fire Protection District #2:** In 2016, voters approved \$11 million general obligation bonds over 20 years; Collection for this bond for 2020 payable is \$780,650 which is \$0.23 per thousand of assessed value.

* **Cowlitz County Fire Protection District #6:** The 2020 payable year is the fourth year of a 6-year temporary lid lift. The levy in 2016 was \$274,447 which resulted in a rate of \$0.42. The lift increased the collection to \$813,160 in 2017 which resulted in a rate of \$1.19. For the 2020 payable year they are collecting \$1,002,690 which resulted in a rate of \$1.02 per thousand of assessed value.

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. Throughout the year we will also be posting information we feel is important to the citizens of Cowlitz County on our website. 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
Candice Chapin, Property Exemption Specialist
Denise Cramer, GIS Specialist
Jennifer Adams, 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 pm

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.

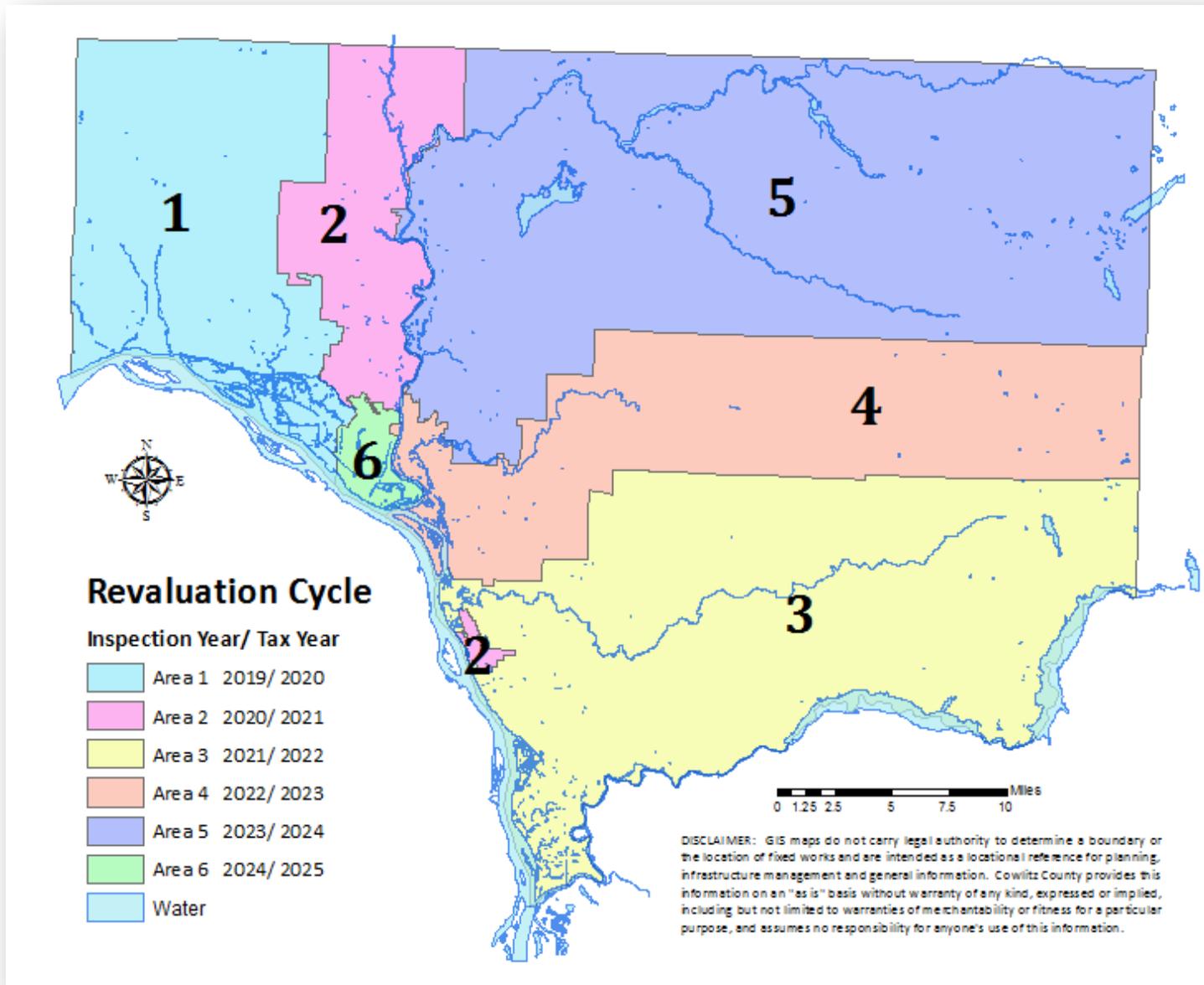
Homeowners with Limited Income: If you are a homeowner with a total household income of less than \$57,000 annually, you may qualify for the Limited Income Deferral. If you meet eligibility requirements, including residency and available equity, and have paid your first half taxes, the Department of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

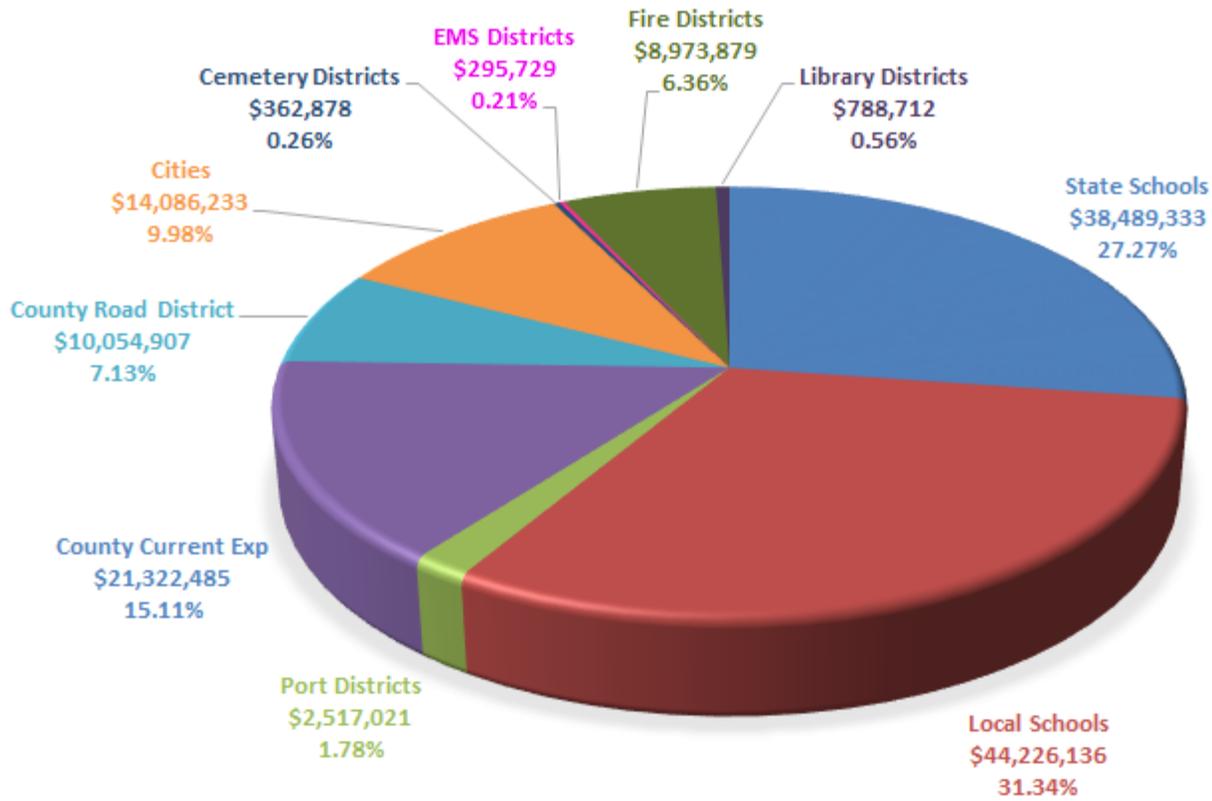
Revaluation Cycle



Property Tax Distribution - 2020 Payable

Total Ad Valorem Taxes Levied (by District Type)

TOTAL AD VALOREM COLLECTION FOR 2020 PAYABLE

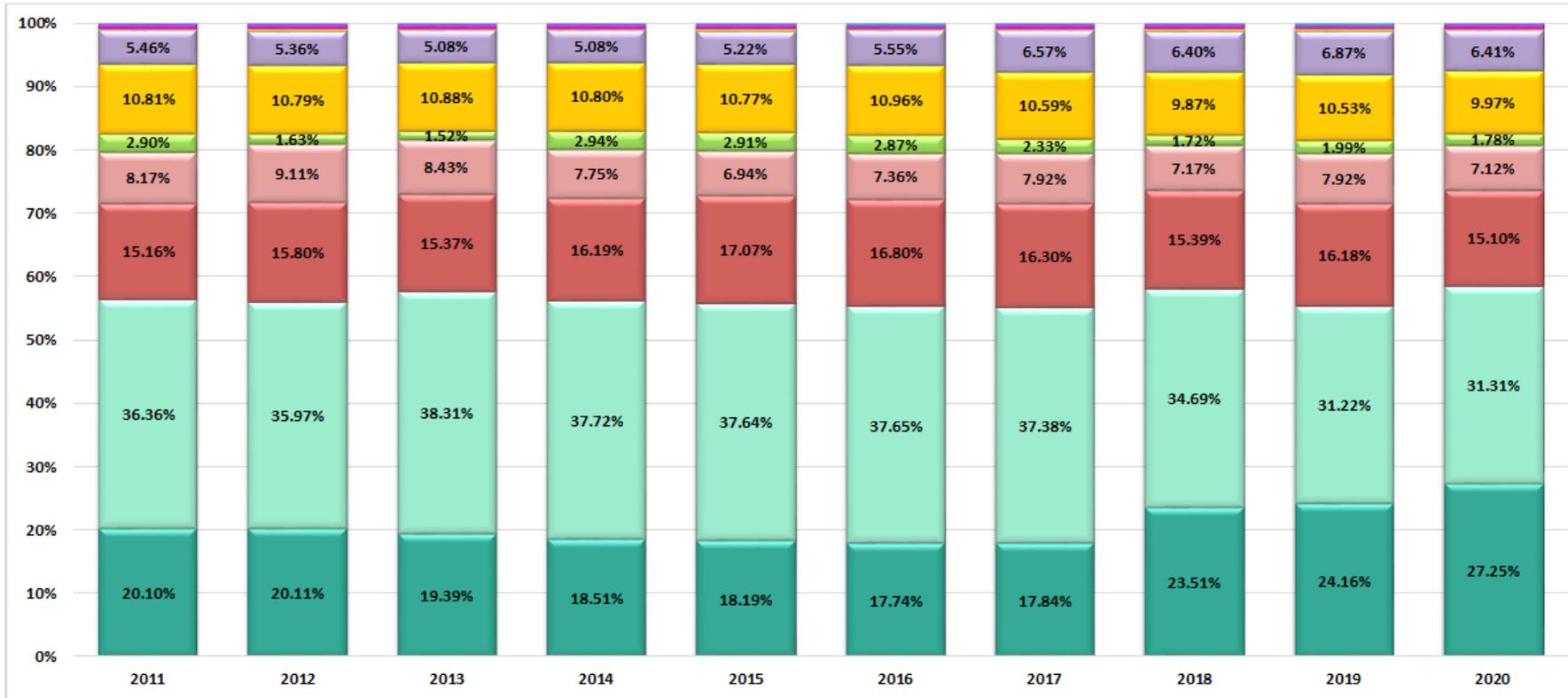


Taxing District Type	Total Levied
State Schools	\$38,489,333
Local Schools	\$44,226,136
Port Districts	\$2,517,021
County General	\$21,322,485
County Road District	\$10,054,907
Cities	\$14,086,233
Cemetery Districts	\$362,878
EMS Districts	\$295,729
Fire Districts	\$8,973,879
Library Districts	\$788,712
TOTAL LEVIED for 2020 PAYABLE:	141,117,313.19

Note: These figures reflect the total amounts levied by the taxing districts in Cowlitz County, including TAV and joint county collections.

Property Tax Distribution - History

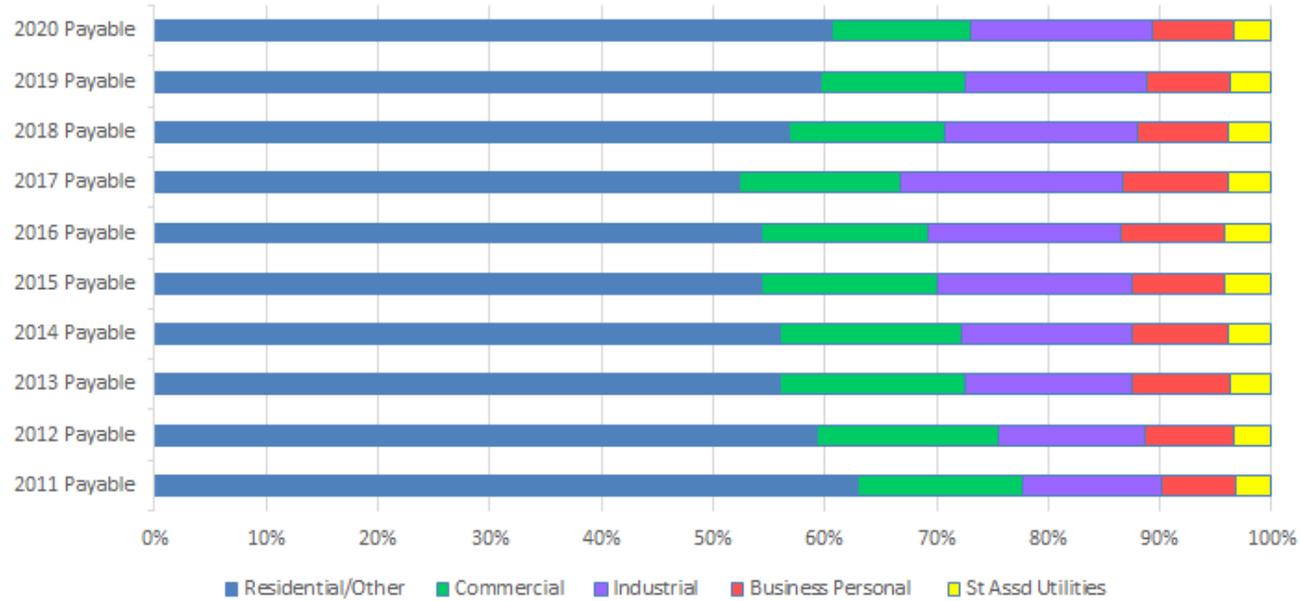
Percentage of Total Levied, by District Type (2011-2020)



District Type	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
State Schools	21,343,602	21,822,362	21,243,553	20,822,263	20,923,081	20,355,886	21,516,878	31,160,210	30,642,224	38,489,333
Local Schools	38,600,982	39,033,548	41,987,864	42,434,416	43,286,083	43,195,456	45,075,755	45,985,560	39,601,513	44,226,136
County Current Expense	16,092,791	17,150,108	16,846,737	18,210,689	19,625,336	19,277,011	19,652,221	20,398,221	20,524,626	21,322,485
County Road Dept	8,670,288	9,884,250	9,237,281	8,720,183	7,984,131	8,442,661	9,551,690	9,500,466	10,047,868	10,054,907
Port Districts	3,077,502	1,771,725	1,660,975	3,308,276	3,350,912	3,286,877	2,806,189	2,284,950	2,522,104	2,517,021
Cities	11,473,206	11,710,783	11,928,339	12,144,899	12,389,971	12,573,623	12,768,206	13,086,374	13,354,402	14,086,233
Fire Districts	5,797,533	5,820,687	5,561,942	5,710,748	6,004,481	6,365,919	7,927,425	8,483,833	8,718,551	9,058,256
EMS Districts	152,216	342,419	149,819	152,924	415,029	208,048	282,454	559,930	312,580	348,515
Library Districts	685,248	694,302	678,615	701,107	710,050	686,149	720,735	749,292	759,316	788,712
Cemetery Districts	275,134	286,891	291,632	298,926	311,743	332,441	294,904	349,755	359,429	362,878
Total Amount Levied:	106,168,502	108,517,077	109,586,757	112,504,432	115,000,817	114,724,070	120,596,455	132,558,591	126,842,613	141,254,476

Property Tax Distribution - History

Percentage of Total Assessed Value by Property Type



	Residential/Other		Commercial		Industrial		Business Personal		St Assd Utilities		Certified Total
2011	5,848,231,339	62.89%	1,374,702,713	14.78%	1,153,054,062	12.40%	631,062,070	6.79%	292,748,607	3.15%	9,299,798,791
2012	5,458,652,740	59.35%	1,485,504,829	16.15%	1,215,592,635	13.22%	727,901,110	7.91%	309,202,072	3.36%	9,196,853,386
2013	4,862,247,791	56.02%	1,441,551,742	16.61%	1,288,277,585	14.84%	766,571,190	8.83%	321,228,095	3.70%	8,679,876,403
2014	4,995,812,422	56.03%	1,445,918,092	16.22%	1,361,321,470	15.27%	764,043,890	8.57%	349,537,107	3.92%	8,916,632,981
2015	4,979,028,973	54.30%	1,440,644,855	15.71%	1,601,999,890	17.47%	767,398,200	8.37%	379,764,898	4.14%	9,168,836,816
2016	5,306,580,488	54.31%	1,454,424,193	14.88%	1,694,688,720	17.34%	896,867,720	9.18%	418,899,315	4.29%	9,771,460,436
2017	5,265,876,541	52.30%	1,458,344,875	14.48%	2,010,102,007	19.96%	943,988,500	9.38%	390,806,294	3.88%	10,069,118,217
2018	6,134,999,442	56.84%	1,507,008,923	13.96%	1,848,079,929	17.12%	891,765,340	8.26%	412,037,660	3.82%	10,793,891,294
2019	7,053,294,890	59.58%	1,542,312,980	13.03%	1,910,681,379	16.14%	897,398,059	7.58%	434,740,699	3.67%	11,838,428,007
2020	8,041,913,125	60.59%	1,643,872,041	12.39%	2,174,246,845	16.38%	965,856,765	7.28%	446,125,449	3.36%	13,272,014,225

Note: These figures have been revised from previous reports following a software conversion and application of property group codes. They are intended as estimates of the overall tax distribution history in Cowlitz County.

Special Assessment Districts

Special Assessments are completely separate from the ad valorem property taxes discussed elsewhere in this report. These are **benefit assessments**, assigned by each assessment district specifically to those properties that benefit from the services of that district. Each assessment district is required to hold public meetings, after which they present an amount to collect to the Assessor and Treasurer. The assessments are collected with along with the annual property taxes, but the method of assessment and the amount to be collected is determined by each assessment district.

Diking, Drainage, & Flood Control Zone Districts

Once a diking, drainage, or flood control zone district has been established, that district can place an assessment on property that lies geographically within that district. In Cowlitz County, there have been eight districts created; those districts have chosen to use the combined assessed value within the district in order to collect the assessment. For instance, CDID #1 set their total assessment at \$2,050,280 for 2020 payable. Based on the AV in that district, the assessor determined that a rate of \$0.451830 per \$1000 was needed to collect that assessment.

<u>District</u>	<u>2020 Collection</u>	<u>District AV</u>	<u>Resulting Rate</u>
CDID #1 Longview	\$2,050,280.00	4,537,729,254	0.451830
CDID #2 Woodland	\$900,000.00	597,087,414	1.507317
CDID #3 Kelso	\$1,012,500.00	448,965,660	2.255184
Drain #1 North Kelso	\$358,800.00	112,980,970	3.175756
Lower Lexington Flood #040	\$863,600.00	253,187,430	3.410912
Upper Lexington Flood #041	\$37,457.00	71,425,270	0.524422
DID #015 Willow Grove	\$76,650.00	15,256,070	5.024230
Silver Lake Flood Control #020	\$108,000.00	114,664,880	0.941875

Noxious Weed District

The noxious weed district applies a flat rate per parcel plus a per acre fee. The flat rate for 2020 payable is \$4.82 per parcel plus 0.10 per acre, while Designated Forest Land is assessed at 1/10th those figures.

	<i>Flat Rate per Parcel</i>	Total Assessment
2011	3.32	157,165
2012	3.32	156,999
2013	3.32	156,881
2014	3.32 + 0.08/ac	168,667
2015	3.32 + 0.08/ac	168,437
2016	3.32 + 0.08/ac	168,539
2017	4.32 + 0.10/ac	219,602
2018	4.82 + 0.48/ac	243,808
2019	4.82 + 0.48/ac	229,790
2020	4.82 + 0.48/ac	244,425

Stormwater

This is a flat-rate assessment placed on improved property inside the Urban Growth Management Zone but outside city limits. The rate is currently \$36 per parcel.

	<i>Flat Rate per Parcel</i>	Total Assessment
2011	\$36	182,628
2012	\$36	182,268
2013	\$36	182,376
2014	\$36	189,108
2015	\$36	188,892
2016	\$36	188,892
2017	\$36	189,072
2018	\$36	189,324
2019	\$36	189,756
2020	\$36	189,720

Forest Fire Protection (FFPA)

This assessment is placed on property by the Department of Natural Resources as they determine appropriate. They apply a flat rate to each parcel, with a per acre fee applied to each acre over 50. There is also a \$0.50 fee per parcel paid to the Treasurer for collecting the assessment.

	<i>Flat fee per Parcel</i>	<i>Per acre fee</i>	Total Assessment
2011	\$17.40 + 0.50	\$0.31	495,446
2012	\$17.40 + 0.50	\$0.31	495,905
2013	\$17.40 + 0.50	\$0.31	497,301
2014	\$17.40 + 0.50	\$0.31	498,860
2015	\$17.40 + 0.50	\$0.31	499,297
2016	\$17.40 + 0.50	\$0.31	500,182
2017	\$17.40 + 0.50	\$0.31	501,216
2018	\$17.40 + 0.50	\$0.31	504,693
2019	\$17.40 + 0.50	\$0.31	503,848
2020	\$17.40 + 0.50	\$0.31	500,078

Special Assessment Districts (continued)

Mosquito Control District

In 2018, the Mosquito Control District changed from a value-based assessment to a benefit-based assessment. The district uses a combination of a base rate, an acreage multiplier, and a surcharge multiplier, along with an allowance for Designated Forest Land. Most properties in Cowlitz County pay the base rate according to their acreage. Property located in a surcharge area identified by the district as a high-treatment area is also subject to a 50% multiplier. The base rate for 2020 payable is \$4.55 per parcel for one acre or less.

Assessment Schedule 2020 Payable

Base Rate = \$4.55	
<u>Parcel Size</u>	<u>Assessment</u>
1.00 ac or less	Base Rate
1.01 to 5.00 acres	Base Rate x 2
5.01 to 25.00 acres	Base Rate x 3
25.01 to 50.00 acres	Base Rate x 4
50.01 to 100.00 acres	Base Rate x 5
100.01 to 500.00 acres	Base Rate x 6
Over 500 acres	Base Rate x 7
Surcharge Area = 50% multiplier	
Designated Forest Land = 10% of Regular Asmt	

Assessment History

<u>Year</u>	<u>Rate</u>	<u>Total</u>
2011	0.0303 per \$1000 AV	245,365
2012	0.0308 per \$1000 AV	263,000
2013	0.0352 per \$1000 AV	264,780
2014	0.0355 per \$1000 AV	273,095
2015	0.0358 per \$1000 AV	281,815
2016	0.0254 per \$1000 AV	211,615
2017	0.0357 per \$1000 AV	306,850
2018	Base Rate = \$3.80	298,077
2019	Base Rate = \$3.80	306,798
2020	Base Rate = \$4.55	368,918

SPECIAL ASSESSMENT DISTRICTS—COLLECTION HISTORY

<u>Assessment District</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>	<u>2020</u>
CDID #1 - Longview	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	1,998,052
CDID #2 - Woodland	707,367	715,588	707,089	692,754	698,151	792,498	801,000	849,119	900,000	937,500
CDID #3 - Kelso	542,160	535,409	768,053	759,482	753,282	851,400	933,750	970,683	1,012,500	1,175,000
Drain #010 - North Kelso	314,047	307,800	299,594	296,284	300,013	314,340	353,340	358,800	358,800	414,750
FCZD #040 - Lower Lexington	595,853	601,243	594,835	594,835	664,291	675,274	703,800	767,314	863,600	935,000
FCZD #041 - Upper Lexington	23,852	25,096	24,009	24,448	29,721	30,481	31,167	33,812	37,457	45,333
Dike #015 - Willow Grove	47,979	47,500	46,824	52,812	53,203	56,575	59,575	69,269	76,650	80,000
Silver Lake Flood #020	89,550	87,958	74,478	64,307	76,603	79,470	83,400	95,686	108,000	120,000
Mosquito Control	245,365	263,000	264,780	273,095	281,815	211,615	306,850	298,077	306,798	368,918
Noxious Weed	157,165	156,999	156,881	168,667	168,437	168,539	219,602	243,808	229,790	244,425
Stormwater	182,628	182,268	182,376	189,108	188,892	188,892	189,072	189,324	189,756	189,720
DNR Forest Fire Protection	484,814.97	485,273.26	486,613.93	488,128.50	488,551.16	489,405.51	490,404.24	493,780.26	492,952.76	489,560.64

Certification of Values - 2020 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	13,272,014,225	181,288,508	446,125,449	0	169,640,359	669,961,531
County Roads	7,331,563,992	118,128,080	260,596,310	0	85,796,519	669,469,121
City of Castle Rock	182,946,788	2,964,680	4,627,049	0	4,180,144	9,615
City of Kalama	336,122,758	8,476,347	7,402,790	0	3,583,114	387,807
City of Kelso	972,753,779	6,995,522	35,124,476	0	10,631,427	37,796
City of Longview	3,575,298,668	13,372,658	122,969,183	0	58,709,960	14,008
City of Woodland (Cowlitz ptn)	873,328,240	31,351,221	15,405,641	0	6,739,195	43,184
Port of Kalama	1,475,285,519	32,063,323	38,521,627	0	11,492,136	138,042,058
Port of Longview	9,969,670,034	92,047,993	269,054,067	0	139,770,102	483,118,179
Port of Woodland	1,827,058,672	57,177,192	138,549,755	0	18,378,121	48,801,294
Fire #1 - Woodland	694,117,639	21,616,772	81,689,114	0	9,667,828	4,750,019
Fire #2 - Kelso/Longview	3,417,346,415	37,174,687	78,535,608	0	54,733,008	17,967,233
Fire #3 - Toutle	401,184,199	13,414,601	1,154,815	0	6,535,825	2,727,595
Fire #5 - Kalama	1,422,441,597	25,799,538	38,900,925	0	11,321,426	7,917,581
Fire #6 - Castle Rock	978,346,089	14,280,062	60,952,820	0	17,012,433	14,470,787
Fire #7 - Cougar (Cowlitz ptn)	237,552,264	3,006,797	39,665,604	0	2,021,668	7,056,811
Fire #20 - Cowlitz/Lewis (Cowlitz ptn)	29,664,824	13,105	253,727	0	2,412,532	131,540
EMS #1 - North Country	257,293,471	3,661,351	41,184,959	0	2,021,668	74,119,736
EMS #3 - Toutle	416,555,738	13,453,247	1,154,815	0	6,535,825	23,627,941
EMS #20 - Cowlitz/Lewis (Cowlitz ptn)	30,784,222	264,053	253,727	0	2,412,532	373,071
Cemetery #1 - Castle Rock	919,787,505	14,405,970	55,866,267	0	16,613,692	67,750,062
Cemetery #2 - Woodland	1,840,994,591	58,051,654	138,515,961	0	18,428,691	96,051,738
Cemetery #3 - Silverlake	427,097,100	13,499,203	1,747,715	0	6,142,869	130,197,861
Cemetery #4 - Ostrander	244,475,431	3,917,412	21,305,045	0	3,903,942	72,975,764
Cemetery #5 - Kalama	1,259,950,385	30,132,570	32,991,989	0	10,439,761	18,588,084
Cemetery #6 - Rose Valley	785,845,918	10,882,362	33,986,928	0	9,690,760	112,973,265
Cemetery #7 - Stella	83,017,646	1,328,765	1,000,664	0	1,155,275	14,487,603
Rural Partial County Library	1,479,376,889	16,930,428	8,760,383	0	26,262,289	51,356,596
Yale Valley Library	256,393,922	3,661,351	39,666,830	0	2,021,668	68,940,048
Ft Vancouver Library (Cowlitz ptn)	873,328,240	31,351,221	15,405,641	0	6,739,195	43,184

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	5,890,575,415	72,403,950	36,201,975	159,974,254
Toutle Lake School District #130	565,361,735	134,700,822	77,086,660	15,160,161
Castle Rock Sch Dist #401 (Cowlitz ptn)	927,467,577	89,931,210	44,965,605	44,181,709
Kalama School District #402	1,451,386,511	123,710,477	62,638,190	23,028,055
Woodland Sch Dist #404 (Cowlitz ptn)	1,822,565,900	96,051,738	65,353,623	39,441,030
Kelso School District #458	2,579,717,550	153,163,333	76,581,667	92,204,063

I hereby attest that these amounts are the CERTIFIED ASSESSED VALUES used to calculate the 2019 levy for taxes to be collected in the year 2020.

Signed this 10th DAY OF JANUARY, 2020

Emily Wilcox

Emily Wilcox, Cowlitz County Assessor

Local School Levies

Assessor's Report of School Levies - 2013 Payable through 2021 payable

Castle Rock School District #401

* Figures for 2021 payable are estimates and subject to change

Tax Year	ENRICHMENT LEVIES (Formerly M & O Levies)			BOND & CAPITAL PROJECT LEVIES			STATE PART 1		STATE PART 2		TOTAL for SCHOOLS	
	Amt Approved for Collection	Tax Base for Enrichment Levies	Enrichment Levy Rate	Amt Approved for Collection	Tax Base for Bond Levies	Bond/Cap Levy Rate	State Part 1 Levy Rate	Dollars Collected	State Part 2 Levy Rate	Dollars Collected	Aggregate Levy Rate	Total Collection
2013	2,050,000 ÷	682,706,022 =	3.003134	0 ÷	713,141,303 =	0.000000	2.447812	1,596,636	0	0	5.450946	1,596,642
2014	2,050,000 ÷	699,244,892 =	2.931364	0 ÷	730,345,141 =	0.000000	2.335586	1,560,509	0	0	5.266950	1,560,515
2015	2,050,000 ÷	723,315,687 =	2.834170	0 ÷	755,256,032 =	0.000000	2.282403	1,577,997	0	0	5.116573	1,578,002
2016	2,050,000 ÷	747,707,302 =	2.741714	200,000 ÷	780,417,756 =	0.256273	2.083654	1,489,806	0	0	5.081641	1,489,811
2017	2,050,000 ÷	779,907,052 =	2.628518	200,000 ÷	815,506,815 =	0.245246	2.136948	1,590,546	0	0	5.010712	1,590,551
2018	2,050,000 ÷	878,920,599 =	2.332406	200,000 ÷	913,074,424 =	0.219040	1.876362	1,585,276	1.022448	863,832	5.450256	2,449,115
2019	1,455,000 ÷	973,409,302 =	1.494746	200,000 ÷	1,025,643,865 =	0.194999	1.892421	1,743,444	0.704569	649,103	4.286735	2,392,553
2020	1,605,000 ÷	1,109,342,056 =	1.446803	200,000 ÷	1,161,046,371 =	0.172258	1.894025	2,003,192	1.019117	1,077,857	4.532203	3,081,054
* 2021	2,475,000 ÷	1,215,105,830 =	2.036860	1,900,000 ÷	1,266,810,145 =	1.499830	1.900000	2,210,463	1.000000	1,163,402	6.436690	3,373,872

* The above estimate for 2021 assumes a 10% increase in overall value for the district and voter approval of the Enrichment Levy and the Bond Levy as shown below:

On the ballot February 2020:

Enrichment Levy APPROVED

2021 collection: 2.475 million

2022 collection: 2.475 million

Bond Levy

34.7 million over 21 years =

+/- 1.7 mil collection per year 2021 - 2041

Taxes collected on a 'typical' parcel located in this district:

Tax Year	"Parcel A" Assd Value	Total School Levy Rate	School Taxes for "Parcel A"
2013	106,020	5.450946	577.91
2014	106,020	5.266950	558.40
2015	117,700	5.116573	602.22
2016	117,330	5.081641	596.23
2017	120,010	5.010712	601.34
2018	138,630	5.450256	755.57
2019	157,580	4.286735	675.50
2020	179,986	4.532203	815.73
* 2021	198,000	6.436690	1,274.46

Local School Levies (continued)

Assessor's Report of School Levies - 2013 Payable through 2021 payable

Kalama School District #402

* Figures for 2021 payable are estimates and subject to change

Tax Year	ENRICHMENT LEVIES (Formerly M & O Levies)			BOND & CAPITAL PROJECT LEVIES			STATE PART 1		STATE PART 2		TOTAL for SCHOOLS	
	Amt Approved for Collection	Tax Base for Enrichment Levies	Enrichment Levy Rate	Amt Approved for Collection	Tax Base for Bond Levies	Bond/Cap Levy Rate	State Part 1 Levy Rate	Dollars Collected	State Part 2 Levy Rate	Dollars Collected	Aggregate Levy Rate	Total School Collection
2013	1,843,947 ÷	910,482,676 =	2.025241	286,667 ÷	920,255,435 =	0.311508	2.447812	2,075,364	0	0	4.784561	4,205,978
2014	1,936,947 ÷	940,000,133 =	2.060582	286,667 ÷	951,735,480 =	0.301204	2.335586	2,049,154	0	0	4.697372	4,272,768
2015	2,033,947 ÷	1,001,905,917 =	2.030078	286,667 ÷	1,016,533,106 =	0.282005	2.282403	2,143,787	0	0	4.594485	4,464,401
2016	2,105,947 ÷	1,152,904,314 =	1.826645	500,000 ÷	1,167,493,159 =	0.428268	2.083654	2,271,737	0	0	4.338567	4,877,684
2017	2,179,947 ÷	1,206,364,596 =	1.807038	500,000 ÷	1,222,041,160 =	0.409152	2.136948	2,444,084	0	0	4.353138	5,124,031
2018	2,256,947 ÷	1,270,044,137 =	1.777062	500,000 ÷	1,289,276,063 =	0.387815	1.876362	2,265,531	1.022448	1,234,510	5.063686	6,256,987
2019	2,048,589 ÷	1,365,725,944 =	1.500000	3,040,000 ÷	1,407,187,343 =	2.160338	1.892421	2,465,991	0.704569	918,115	6.257328	8,472,695
2020	2,271,037 ÷	1,514,024,701 =	1.500000	3,195,000 ÷	1,575,096,988 =	2.028447	1.894025	2,748,962	1.019117	1,479,133	6.441588	9,694,132
* 2021	2,329,475 ÷	1,644,333,476 =	1.416668	3,195,000 ÷	1,705,405,763 =	1.873454	1.900000	3,005,221	1.000000	1,581,695	6.190123	10,111,391

* The above estimate for 2021 assumes a 10% increase in overall value for the district and voter approval of the Enrichment Levy as shown below:

On the ballot February 2020:

Enrichment Levy **DENIED**

~~2021 collection: \$3,250,947~~

~~2022 collection: \$3,300,947~~

~~2023 collection: \$3,400,947~~

On the ballot April 2020:

Enrichment Levy **APPROVED**

2021 collection: \$2,329,475

2022 collection: \$2,492,539

2023 collection: \$2,667,016

Taxes collected on a 'typical' parcel located in this district:

Tax Year	"Parcel A" Assd Value	Total School Levy Rate	School Taxes for "Parcel A"
2013	151,320	4.784561	724.00
2014	151,320	4.697372	710.81
2015	151,440	4.594485	695.79
2016	158,050	4.338567	685.71
2017	165,240	4.353138	719.31
2018	191,580	5.063686	970.10
2019	210,840	6.257328	1,319.30
2020	231,520	6.441588	1,491.36
* 2021	254,000	6.190123	1,572.29

Local School Levies (continued)

Assessor's Report of School Levies - 2013 Payable through 2021 payable

Kelso School District #458

* Figures for 2021 payable are estimates and subject to change

Tax Year	ENRICHMENT LEVIES (Formerly M & O Levies)			BOND & CAPITAL PROJECT LEVIES			STATE PART 1		STATE PART 2		TOTAL for SCHOOLS	
	Amt Approved for Collection	Tax Base for Enrichment Levies	Enrichment Levy Rate	Amt Approved for Collection	Tax Base for Bond Levies	Bond/Cap Levy Rate	State Part 1 Levy Rate	Dollars Collected	State Part 2 Levy Rate	Dollars Collected	Aggregate Levy Rate	Total School Collection
2013	7,284,000 ÷	1,716,655,065 =	4.243135	2,541,000 ÷	1,743,608,370 =	1.457323	2.447812	4,051,329	0	0	8.148270	13,876,329
2014	7,358,066 ÷	1,752,779,805 =	4.197941	2,590,000 ÷	1,782,243,064 =	1.453225	2.335586	3,949,958	0	0	7.986752	13,898,024
2015	7,481,590 ÷	1,803,174,958 =	4.149120	2,698,000 ÷	1,836,030,439 =	1.469475	2.282403	3,975,037	0	0	7.900998	14,154,627
2016	7,579,433 ÷	1,863,970,258 =	4.066284	2,750,000 ÷	1,897,905,004 =	1.448966	2.083654	3,755,572	0	0	7.598904	14,085,005
2017	7,693,125 ÷	1,974,374,599 =	3.896487	2,800,000 ÷	2,009,609,919 =	1.393305	2.136948	4,087,557	0	0	7.426740	14,580,682
2018	7,808,522 ÷	2,137,619,040 =	3.652906	2,800,000 ÷	2,177,257,346 =	1.286022	1.876362	3,895,413	1.022448	2,122,649	7.837738	16,626,584
2019	3,500,000 ÷	2,356,625,234 =	1.485175	7,100,000 ÷	2,421,053,754 =	2.932607	1.892421	4,337,801	0.704569	1,615,011	7.014772	16,552,812
2020	3,850,000 ÷	2,656,299,217 =	1.449385	7,050,000 ÷	2,732,880,883 =	2.579695	1.894025	4,886,050	1.019117	2,629,034	6.942222	18,415,084
* 2021	6,000,000 ÷	2,914,270,972 =	2.058834	7,100,000 ÷	2,990,852,638 =	2.373905	1.900000	5,391,610	1.000000	2,837,689	7.332739	21,329,299

* The above estimate for 2021 assumes a 10% increase in overall value for the district and voter approval of the Enrichment Levy as shown below:

On the ballot February 2020:

Enrichment Levy **APPROVED**

- 2021 collection: 6 million
- 2022 collection: 6.5 million
- 2023 collection: 7 million
- 2024 collection: 7.5 million

Taxes collected on a 'typical' parcel located in this district:

Tax Year	"Parcel A" Assd Value	Total School Levy Rate	School Taxes for "Parcel A"
2013	142,490	8.148270	1,161.05
2014	142,490	7.986752	1,138.03
2015	142,490	7.900998	1,125.81
2016	143,840	7.598904	1,093.03
2017	151,790	7.426740	1,127.30
2018	171,840	7.837738	1,346.84
2019	199,820	7.014772	1,401.69
2020	222,831	6.942222	1,546.94
* 2021	245,000	7.332739	1,796.52

Local School Levies (continued)

Assessor's Report of School Levies - 2013 Payable through 2021 payable

Longview School District #122

* Figures for 2021 payable are estimates and subject to change

Tax Year	ENRICHMENT LEVIES (Formerly M & O Levies)			BOND & CAPITAL PROJECT LEVIES			STATE PART 1		STATE PART 2		TOTAL for SCHOOLS	
	Amt Approved for Collection	Tax Base for Enrichment Levies	Enrichment Levy Rate	Amt Approved for Collection	Tax Base for Bond Levies	Bond/Cap Levy Rate	State Part 1 Levy Rate	Dollars Collected	State Part 2 Levy Rate	Dollars Collected	Aggregate Levy Rate	Total School Collection
2013	14,989,000 ÷	4,183,976,611 =	3.582477	5,669,000 ÷	4,204,657,945 =	1.348267	2.447812	10,190,964	0	0	7.378556	30,848,964
2014	14,989,000 ÷	4,286,404,892 =	3.496870	5,750,000 ÷	4,307,785,254 =	1.334793	2.335586	9,961,332	0	0	7.167248	30,700,332
2015	15,129,793 ÷	4,300,577,849 =	3.518084	5,846,093 ÷	4,322,835,879 =	1.352374	2.282403	9,764,850	0	0	7.152861	30,740,736
2016	15,281,091 ÷	4,620,716,505 =	3.307083	5,910,864 ÷	4,643,268,735 =	1.272996	2.083654	9,580,983	0	0	6.663733	30,772,938
2017	15,433,902 ÷	4,654,901,990 =	3.315623	5,983,783 ÷	4,677,778,878 =	1.279193	2.136948	9,898,397	0	0	6.731765	31,316,082
2018	15,588,241 ÷	4,821,862,926 =	3.232825	5,616,851 ÷	4,843,816,723 =	1.159592	1.876362	9,002,614	1.022448	4,905,613	7.291227	35,113,319
2019	7,937,995 ÷	5,291,996,955 =	1.500000	7,071,682 ÷	5,322,462,360 =	1.328649	1.892421	9,957,033	0.704569	3,707,112	5.425638	28,673,822
2020	9,075,249 ÷	5,926,777,390 =	1.531228	7,109,112 ÷	5,962,979,365 =	1.192208	1.894025	11,156,897	1.019117	6,003,186	5.636578	33,344,444
* 2021	13,800,000 ÷	6,515,834,932 =	2.117917	7,000,000 ÷	6,552,036,907 =	1.068370	1.900000	12,311,303	1.000000	6,479,633	6.086287	39,590,936

* The above estimate for 2021 assumes a 10% increase in overall value for the district and voter approval of the Enrichment Levy as shown below:

On the ballot February 2020:

Enrichment Levy **APPROVED**

- 2021 collection: 13.8 million
- 2022 collection: 14.5 million
- 2023 collection: 15.2 million
- 2024 collection: 16 million

Taxes collected on a 'typical' parcel located in this district:

Tax Year	"Parcel A" Assd Value	Total School Levy Rate	School Taxes for "Parcel A"
2013	167,100	7.378556	1,232.96
2014	167,100	7.167248	1,197.65
2015	170,870	7.152861	1,222.21
2016	181,140	6.663733	1,207.07
2017	185,330	6.731765	1,247.60
2018	214,700	7.291227	1,565.43
2019	253,410	5.425638	1,374.91
2020	289,360	5.636578	1,631.00
* 2021	318,000	6.086287	1,935.44

Local School Levies (continued)

Assessor's Report of School Levies - 2013 Payable through 2021 payable

Toutle Lake School District #130

* Figures for 2021 payable are estimates and subject to change

Tax Year	ENRICHMENT LEVIES (Formerly M & O Levies)			BOND & CAPITAL PROJECT LEVIES			STATE PART 1		STATE PART 2		TOTAL for SCHOOLS	
	Amt Approved for Collection	Tax Base for Enrichment Levies	Enrichment Levy Rate	Amt Approved for Collection	Tax Base for Bond Levies	Bond/Cap Levy Rate	State Part 1 Levy Rate	Dollars Collected	State Part 2 Levy Rate	Dollars Collected	Aggregate Levy Rate	Total School Collection
2013	1,055,000 ÷	342,663,177 =	3.078825	219,000 ÷	344,163,508 =	0.636325	2.447812	650,081	0	0	6.162963	1,924,081
2014	1,055,000 ÷	343,196,476 =	3.074041	220,000 ÷	347,131,100 =	0.633766	2.335586	621,522	0	0	6.043393	1,896,522
2015	1,110,000 ÷	348,361,992 =	3.186341	0 ÷	355,486,742 =	0.000000	2.282403	619,160	0	0	5.468744	1,729,160
2016	1,110,000 ÷	356,169,400 =	3.116495	498,000 ÷	363,247,407 =	1.370966	2.083654	581,512	0	0	6.571115	2,189,512
2017	1,110,000 ÷	368,720,319 =	3.010412	475,000 ÷	376,961,968 =	1.260074	2.136948	623,206	0	0	6.407434	2,208,206
2018	1,110,000 ÷	416,001,866 =	2.668257	480,000 ÷	428,134,074 =	1.121144	1.876362	635,928	1.022448	346,523	6.688211	2,572,451
2019	700,213 ÷	466,808,620 =	1.500000	480,000 ÷	483,277,971 =	0.993217	1.892421	737,518	0.704569	274,586	5.090207	2,192,317
2020	1,110,000 ÷	507,747,573 =	2.186126	485,738 ÷	565,361,735 =	0.859163	1.894025	815,683	1.019117	438,894	5.958431	2,850,314
* 2021	1,358,225 ÷	550,813,664 =	2.465852	485,000 ÷	608,427,826 =	0.797136	1.900000	900,081	1.000000	473,727	6.162988	3,217,033

* The above estimate for 2021 assumes a 10% increase in overall value for the district and voter approval of the Enrichment Levy as shown below:

On the ballot February 2020:

Enrichment Levy **APPROVED**

- 2021 collection: 1,358,225
- 2022 collection: 1,453,300
- 2023 collection: 1,555,030
- 2024 collection: 1,663,885

Taxes collected on a 'typical' parcel located in this district:

Tax Year	"Parcel A" Assd Value	Total School Levy Rate	School Taxes for "Parcel A"
2013	158,070	6.162963	974.18
2014	158,070	6.043393	955.28
2015	167,760	5.468744	917.44
2016	173,900	6.571115	1,142.72
2017	186,800	6.407434	1,196.91
2018	202,440	6.688211	1,353.96
2019	232,870	5.090207	1,185.36
2020	259,662	5.958431	1,547.18
* 2021	285,000	6.162988	1,756.45

Local School Levies (continued)

Assessor's Report of School Levies - 2013 Payable through 2021 payable

Woodland School District #404

* Figures for 2021 payable are estimates and subject to change

Tax Year	ENRICHMENT LEVIES (Formerly M & O Levies)			BOND & CAPITAL PROJECT LEVIES			STATE PART 1		STATE PART 2		TOTAL for SCHOOLS	
	Amt Approved for Collection	Tax Base for Enrichment Levies	Enrichment Levy Rate	Amt Approved for Collection	Tax Base for Bond Levies	Bond/Cap Levy Rate	State Part 1 Levy Rate	Dollars Collected	State Part 2 Levy Rate	Dollars Collected	Aggregate Levy Rate	Total School Collection
2013	3,250,000 ÷	1,260,849,013 =	2.577628	2,800,000 ÷	1,251,125,141 =	2.237986	2.447812	2,926,022	0	0	7.263426	8,976,022
2014	3,400,000 ÷	1,322,301,851 =	2.571274	2,800,000 ÷	1,315,011,917 =	2.129258	2.335586	2,935,425	0	0	7.036118	9,135,425
2015	3,950,000 ÷	1,432,956,349 =	2.756539	2,700,000 ÷	1,428,243,796 =	1.890434	2.282403	3,120,311	0	0	6.929376	9,770,311
2016	3,950,000 ÷	1,505,902,694 =	2.623011	2,900,000 ÷	1,501,305,731 =	1.931652	2.083654	3,000,802	0	0	6.638317	9,850,802
2017	3,950,000 ÷	1,576,263,856 =	2.505926	3,000,000 ÷	1,572,343,223 =	1.907980	2.136948	3,228,041	0	0	6.550854	10,178,041
2018	4,500,000 ÷	1,768,041,826 =	2.545189	3,075,000 ÷	1,766,303,273 =	1.740924	1.876362	3,194,406	1.022448	1,740,663	7.184923	12,510,070
2019	2,893,034 ÷	1,928,689,220 =	1.500000	3,175,000 ÷	1,944,110,831 =	1.633137	1.892421	3,525,816	0.704569	1,312,700	5.730127	10,906,550
2020	5,000,000 ÷	2,109,676,574 =	2.370032	3,275,000 ÷	2,140,769,009 =	1.529824	1.894025	3,871,252	1.019117	2,083,002	6.812998	14,229,254
* 2021	5,400,000 ÷	2,314,069,437 =	2.333551	3,275,000 ÷	2,345,161,872 =	1.396492	1.900000	4,271,811	1.000000	2,248,321	6.630043	15,195,132

* The above estimate for 2021 assumes a 10% increase in overall value for the district and voter approval of the Enrichment Levy as shown below:

Taxes collected on a 'typical' parcel located in this district:

Tax Year	"Parcel A" Assd Value	Total School Levy Rate	School Taxes for "Parcel A"
2013	136,290	7.263426	989.93
2014	139,470	7.036118	981.33
2015	150,850	6.929376	1,045.30
2016	158,210	6.638317	1,050.25
2017	159,770	6.550854	1,046.63
2018	187,210	7.184923	1,345.09
2019	222,960	5.730127	1,277.59
2020	279,899	6.812998	1,906.95
* 2021	308,000	6.630043	2,042.05

On the ballot February 2020:

Enrichment Levy **DENIED**
~~2021 collection: \$5,400,000~~
~~2022 collection: \$5,750,000~~
~~2023 collection: \$6,100,000~~

On the ballot April 2020:

Enrichment Levy **APPROVED**
 2021 collection: \$5,400,000
 2022 collection: \$5,750,000
 2023 collection: \$6,100,000

Segregated Levy Rates - 2020 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 \$ 10.2148398438

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>2020 Payable</u>	<u>2019 Payable</u>	<u>Variance</u>
State School Levy Part I	1.8940257398	1.892421	0.001605
State School Levy Part II	1.0191174132	0.704570	0.314548
County Current Expense	1.6065749056	1.733729	-0.127154
<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)	1.3714545779	1.557347	-0.185892
City of Castle Rock (CR)	2.1300127991	2.852056	-0.722043
City of Kalama (KM)	1.4863289917	1.583756	-0.097427
City of Kelso (KE)	1.6289188839	1.764241	-0.135322
City of Longview (LV)	2.6389062498	2.885858	-0.246952
City of Woodland (WD)	2.4666626781	1.842518	0.624145
Longview School Dist (#122)	2.7234363047	2.828649	-0.105212
Toutle School Dist (#130)	3.0452888683	2.493217	0.552072
Castle Rock School Dist (#401)	1.6190619361	1.689746	-0.070684
Kalama School Dist (#402)	3.5284464835	3.660338	-0.131891
Woodland School Dist (#404)	3.8998556202	3.133137	0.766718
Kelso School Dist (#458)	4.0290802206	4.417782	-0.388702
Fire Dist #1 - Woodland (#1)	1.2958783201	1.414314	-0.118435
Fire Dist #2 - Lv / Kelso	1.3959436481	1.535063	-0.139119
Fire Dist #3 - Toutle (#3)	0.6788527581	0.740625	-0.061773
Fire Dist #5 - Kalama (#5)	1.2363298456	1.337838	-0.101508
Fire Dist #6 - Castle Rock (#6)	1.0248827192	1.051160	-0.026277
Fire Dist #7 - Cougar (#7)	0.9236438242	0.959127	-0.035483
Fire Dist #20 - Ryderwood (#20)	0.6317508860	0.712527	-0.080776

<u>TAXING DISTRICT</u>	<u>2020 Payable</u>	<u>2019 Payable</u>	<u>Variance</u>
Port of Kalama (Km)	0.0000000000	0.000000	0.000000
Port of Longview (Lv)	0.2106388670	0.239382	-0.028743
Port of Woodland (Wd)	0.2282471857	0.242102	-0.013855
Cemetery #1 - Castle Rock (C1)	0.0517695661	0.057269	-0.005499
Cemetery #2 - Woodland (C2)	0.0646389732	0.074578	-0.009939
Cemetery #3 - Toutle (C3)	0.0184993061	0.019480	-0.000981
Cemetery #4 - Ostrander (C4)	0.0840575264	0.091726	-0.007668
Cemetery #5 - Kalama (C5)	0.0890884287	0.096850	-0.007761
Cemetery #6 - Rose Valley (C6)	0.0636257043	0.067291	-0.003665
Cemetery #7 - Stella (C7)	0.0670098499	0.071337	-0.004327
Fort Vancouver Reg Library (VL)	0.3527081393	0.363580	-0.010872
Rural Partial-County Library (RL)	0.2610376050	0.288232	-0.027195
Yale Valley Library (YL)	0.3686085819	0.390786	-0.022178
E.M.S. #1 (E1)	0.5000000000	0.424302	0.075698
E.M.S. #3 (E3)	0.3703874078	0.393088	-0.022700
E.M.S. #20 (E20)	0.4156585880	0.467712	-0.052054

SPECIAL ASSESSMENT DISTRICTS

The following fees are **NOT INCLUDED** in the Consolidated Levy Rates.

	<i>Levy Rate per \$1,000 of value unless otherwise indicated</i>		
CDID #1 (Longview)	0.3925756028	0.451830	-0.059254
CDID #2 (Woodland)	1.3910747227	1.507317	-0.116242
CDID #3 (Kelso)	2.3995650754	2.255184	0.144381
Drain 010 (North Kelso)	3.1765271135	3.175756	0.000771
Lexington Flood 040 (Lower)	3.2597077495	3.410912	-0.151204
Lexington Flood 041 (Upper)	0.5352148035	0.524422	0.010793
Dike 015 (Willow Grove)	4.5298099716	5.024230	-0.494420
Silver Lake Flood 020	0.9105676221	0.941875	-0.031308
Mosquito Flat fee, base rate:	4.55	3.88	0.670000
Noxious Weed	4.82 + .10/ac	4.82 + .10/ac	0.000000
Noxious Weed - Forestland	0.48 + .01/ac	0.48 + .01/ac	0.000000
Stormwater Utility	\$36 /parcel	\$36 /parcel	0.000000

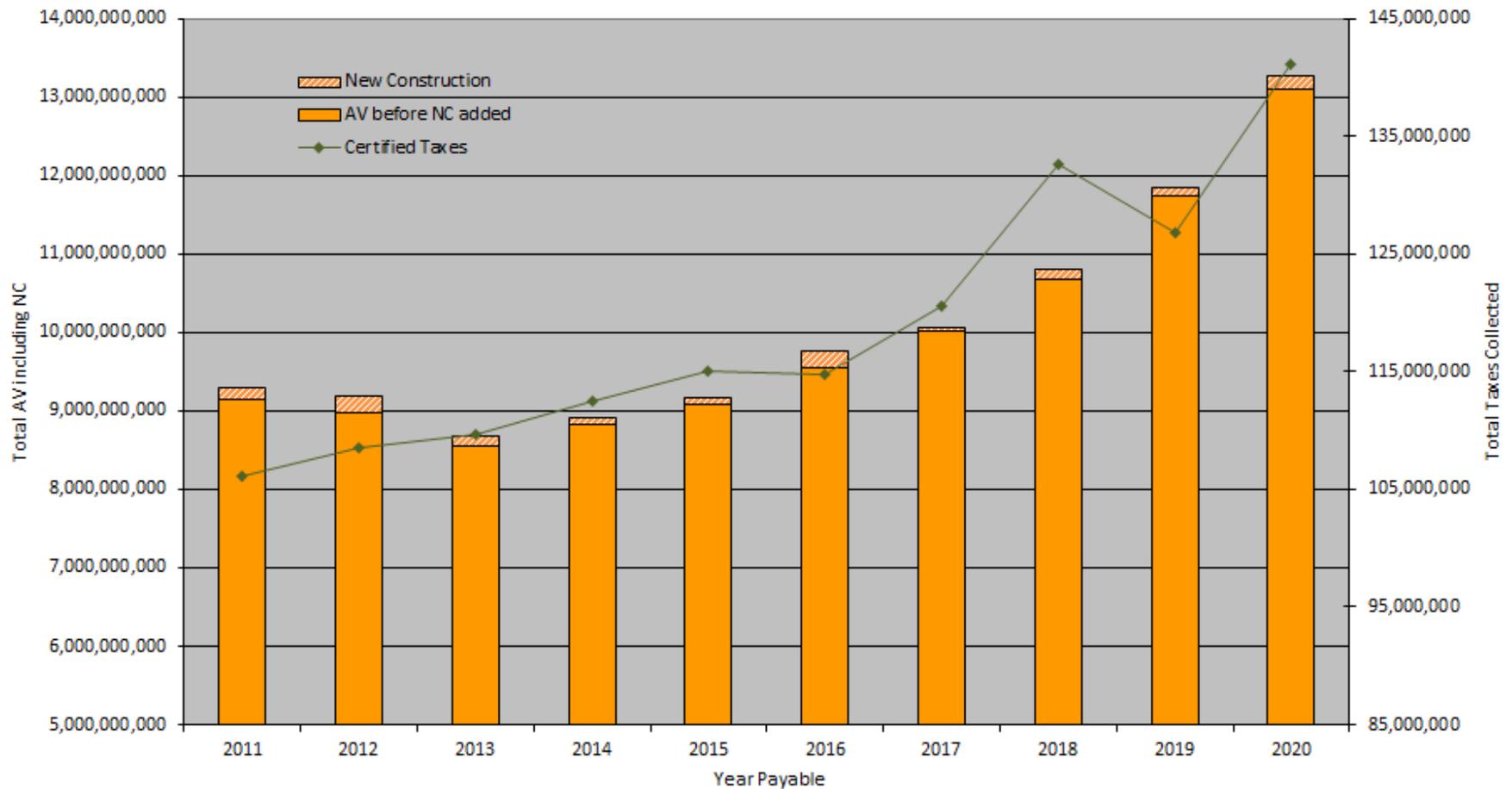
Consolidated Levy Rates - 2020 Payable

TAX		2020 PAYABLE		2019 PAYABLE		TAX		2020 PAYABLE		2019 PAYABLE	
CODE	TAXING DISTRICTS	EXEMPT RATE	REGULAR RATE	Ex Rate	Req Rate	CODE	TAXING DISTRICTS	EXEMPT RATE	REGULAR RATE	Ex Rate	Req Rate
400	LV-122-Lv	6.3501457622	10.0926994801	6.751391	10.284609	770	R-402-Wd-C5	5.1893908377	9.7369547344	5.522449	9.887357
410	R-122-Lv	5.0826940903	8.8252478082	5.422879	8.956097	780	R-402-Km-C6	4.9356809276	9.4832448243	5.250788	9.615695
415	R-122-Lv-RL	5.3437316953	9.0862854132	5.711111	9.244329	790	R-402-Lv-C6	5.1463197946	9.6938836913	5.490170	9.855078
420	R-122-Lv-#2-RL	6.5087534743	10.4822290613	6.991194	10.779392	795	R-402-Lv-#5-C6	6.3826496402	10.9302135369	6.828008	11.192915
421	R-122-Lv-#2-RL	4.6147277345	8.5882033215	5.098773	8.886971	800	KE-458-Lv-#2	6.5051801753	11.7842996782	6.909856	12.287188
425	R-122-Lv-#2	6.2477158693	10.2211914563	6.702962	10.491160	802	KE-458-Lv-#2-C6	6.5688058796	11.8479253825	6.977147	12.354479
430	R-122-Lv-#6-RL	6.3686144145	10.1111681324	6.762271	10.295490	805	LV-458-Lv	6.3501457622	11.3983433960	6.751391	11.873743
440	R-122-Lv-C7-RL	5.4107415452	9.1532952631	5.782448	9.315666	810	R-458-Lv	5.0826940903	10.1308917241	5.422879	10.545231
450	R-122-Lv-#2-C7-RL	6.5757633242	10.5492389112	7.062531	10.850729	815	R-458-Lv-RL	5.3437316953	10.3919293291	5.711111	10.833463
510	R-130-Lv-C3	5.1011933964	9.1655996779	5.442359	8.640146	820	R-458-Lv-C4	5.1667516167	10.2149492505	5.514605	10.636956
515	R-130-Lv-C3-E3	5.4715808042	9.5359870857	5.835446	9.033233	825	R-458-Km-C6	4.9356809276	9.9838785614	5.250788	10.373140
520	R-130-Lv-#3-C3-E3	6.1504335623	10.2148398438	6.576072	9.773859	830	R-458-Lv-#2	6.2477158693	11.5268353722	6.702962	12.080294
521	R-130-Lv-#3-C3-E3	4.2564078225	8.3208141040	4.683650	7.881437	835	R-458-Lv-#2-RL	6.5087534743	11.7878729772	6.991194	12.368526
530	R-130-Lv-#6-C3	6.1260761156	10.1904823971	6.493519	9.691306	840	R-458-Lv-#2-C4	6.3317733957	11.6108928986	6.794688	12.172019
540	R-130-Lv-C1	5.1344636564	9.1988699379	5.480148	8.677935	845	R-458-Lv-#5-C6	6.3826496402	11.4308472740	6.828008	11.950360
545	R-130-Lv-C1-E3	5.5048510642	9.5692573457	5.873235	9.071022	850	R-458-Lv-C6	5.1463197946	10.1945174284	5.490170	10.612522
550	R-130-Lv-#3-C1-E3	6.1837038223	10.2481101038	6.613861	9.811648	855	R-458-Km-#5-C6	6.1720107732	11.2202084070	6.588626	11.710977
600	CR-401-Lv-#6-C1	6.9179045968	9.5560839461	7.370920	10.220333	860	R-458-Lv-#2-C6	6.3113415736	11.5904610765	6.770253	12.147585
620	R-401-Lv-C1	5.1344636564	7.7726430057	5.480148	7.874463	861	R-458-Lv-#2-C6	4.4173158338	9.6964353367	4.877832	10.255163
625	R-401-Lv-C1-E3	5.5048510642	8.1430304135	5.873235	8.267551	865	R-458-Km-#2-C6	6.1007027066	11.3798222095	6.530871	11.908202
630	R-401-Lv-#2-C1	6.2994854354	9.1685866538	6.760231	9.409526	880	R-458-Lv-#6	6.1075768095	11.1557744433	6.474039	11.596391
640	R-401-Lv-#3-C1-E3	6.1837038223	8.8218831716	6.613861	9.008176	885	R-458-Lv-#6-RL	6.3686144145	11.4168120483	6.762271	11.884623
650	R-401-Lv-#6-C1	6.1593463756	8.7975257249	6.531308	8.925624	890	R-458-Lv-#6-C4	6.1916343359	11.2398319697	6.565765	11.688117
651	R-401-Lv-#6-C1	4.2653206358	6.9034999851	4.638887	7.033202	900	WD-404-Wd-C2-VL	6.6128576217	11.5318306551	6.148929	9.986636
660	R-401-Lv-#6	6.1075768095	8.7457561588	6.474039	8.868355	910	R-404-Wd-C2	5.1649413822	10.0839144156	5.500177	9.337884
670	R-401-Lv	5.0826940903	7.7208734396	5.422879	7.817195	912	R-404-Wd-C2-YL	5.5335499641	10.4525229975	5.890963	9.728670
675	R-401-Lv-E20	5.4983526783	8.1365320276	5.890591	8.284907	915	R-404-Wd-C2-E1-YL	6.0335499641	10.9525229975	6.315265	10.152972
680	R-401-Lv-#20-E20	6.1301035643	8.7682829136	6.603119	8.997434	917	R-404-Wd-C2-E1	5.6649413822	10.5839144156	5.924479	9.762186
710	R-402-Km	4.8720552233	9.4196191200	5.183497	9.548404	920	R-404-Wd-#1-C2	6.4608197023	11.3797927357	6.914491	10.752198
715	R-402-Km-#5-C6	6.1720107732	10.7195746699	6.588626	10.953533	921	R-404-Wd-#1-C2	4.5667939625	9.4857669959	5.022069	8.859777
720	R-402-Lv	5.0826940903	9.6302579870	5.422879	9.787787	930	R-404-Km-C2-E1-YL	5.8053027784	10.7242758118	6.073163	9.910870
725	R-402-Lv-E1	5.5826940903	10.1302579870	5.847181	10.212089	935	R-404-Km-C2-YL	5.3053027784	10.2242758118	5.648861	9.486568
730	R-402-Lv-C4	5.1667516167	9.7143155134	5.514605	9.879512	937	R-404-Km-C2	4.9366941965	9.8556672299	5.258075	9.095782
735	R-402-Km-E1	5.3720552233	9.9196191200	5.607799	9.972707	940	R-404-Wd-#7-C2-E1-YL	6.9571937883	11.8761668217	7.274392	11.112099
750	KM-402-Km-#5-C5	6.3123479114	10.8599118081	6.644594	11.009502	941	R-404-Wd-#7-C2-E1-YL	5.0631680485	9.9821410819	5.381971	9.219678
752	KM-402-Km-#5-C6	6.2868851870	10.8344490837	6.615035	10.979943	950	R-404-Wd-#5-C2	6.4012712278	11.3202442612	6.838015	10.675722
760	R-402-Km-C5	4.9611436520	9.5087075487	5.280347	9.645254	960	R-404-Km-#7-C2-E1-YL	6.7289466026	11.6479196360	7.032290	10.869997
765	R-402-Km-#5-C5	6.1974734976	10.7450373943	6.618184	10.983092	965	R-404-Km-#1-C2	6.2325725166	11.1515455500	6.672388	10.510095

Regular Taxing Districts Four-Year Comparison

	2017 PAYABLE			2018 PAYABLE			2019 PAYABLE			2020 PAYABLE		
	Certified Taxes ÷	District Value =	Levy Rate	Certified Taxes ÷	District Value =	Levy Rate	Certified Taxes ÷	District Value =	Levy Rate	Certified Taxes ÷	District Value =	Levy Rate
State	\$21,516,878	10,068,975,767	2.136948	\$20,253,228	10,793,880,444	1.876362	\$22,403,047	11,838,298,377	1.892421	\$25,136,841	13,271,646,986	1.894025
State Part II	\$0	0	0.000000	\$10,906,983	10,667,517,890	1.022448	\$8,239,177	11,693,911,271	0.704570	\$13,352,492	13,102,015,358	1.019117
County Current Expense	\$19,652,221	10,069,118,217	1.915482	\$20,398,221	10,793,891,294	1.889793	\$20,524,626	11,838,428,007	1.733729	\$21,322,485	13,272,014,225	1.606574
County Road Dept	\$9,551,690	5,599,858,322	1.705702	\$9,500,466	5,909,356,194	1.607699	\$10,047,868	6,451,915,229	1.557347	\$10,054,907	7,331,563,992	1.371454
Port of Kalama	\$0	1,157,359,706	0.000000	\$0	1,223,322,961	0.000000	\$0	1,321,229,331	0.000000	\$0	1,475,285,519	0.000000
Port of Longview	\$2,606,190	7,580,871,356	0.343785	\$2,084,951	8,063,639,224	0.258562	\$2,123,980	8,872,753,608	0.239382	\$2,100,000	9,969,670,034	0.210638
Port of Woodland	\$199,999	1,330,887,155	0.150275	\$200,000	1,506,929,109	0.132720	\$398,124	1,644,445,068	0.242102	\$417,021	1,827,058,672	0.228247
Castle Rock	\$376,818	127,349,987	2.958918	\$382,689	147,389,203	2.596452	\$388,119	161,921,641	2.396958	\$389,679	182,946,788	2.130012
Castle Rock - Voted Levies	\$62,190	125,002,911	0.497508	\$62,502	144,133,822	0.433640	\$71,996	158,199,618	0.455098	\$0	0	0.000000
Kalama	\$422,600	218,109,609	1.937557	\$459,833	264,163,618	1.740714	\$479,717	302,898,118	1.583756	\$499,589	336,122,758	1.486328
Kelso	\$1,472,804	765,621,360	1.923672	\$1,511,643	817,786,086	1.848458	\$1,537,735	871,612,563	1.764241	\$1,584,537	972,753,779	1.628918
Longview	\$9,064,378	2,702,263,377	3.354365	\$9,249,161	2,927,784,609	3.159099	\$9,396,286	3,255,976,089	2.885858	\$9,434,878	3,575,298,668	2.638906
Woodland	\$1,352,919	655,915,562	2.062642	\$1,404,203	727,411,584	1.930410	\$1,463,152	794,104,367	1.842518	\$2,177,550	882,791,968	2.466662
Fire #1 - Woodland	\$421,755	478,955,223	0.880573	\$826,648	551,098,737	1.500000	\$854,015	603,836,727	1.414314	\$899,492	694,117,639	1.295878
Fire #2 - Lv/Kelso	\$3,729,986	2,515,187,713	1.482985	\$3,812,851	2,751,228,636	1.385872	\$3,883,284	3,033,619,159	1.280083	\$3,981,283	3,417,346,415	1.165021
Fire #2 - Bond	\$791,882	2,478,185,674	0.319541	\$761,864	2,708,820,708	0.281253	\$761,368	2,985,990,463	0.254980	\$780,650	3,380,580,640	0.230921
Fire #3 - Toutle	\$240,180	261,980,259	0.916787	\$248,808	307,712,926	0.808572	\$263,388	355,629,187	0.740625	\$272,345	401,184,199	0.678852
Fire #20 - Ryderwood (fka Fire #4)	\$15,323	18,506,526	0.827996	\$15,360	19,731,315	0.778470	\$16,444	23,079,067	0.712527	\$98,969	156,658,047	0.631750
Fire #5 - Kalama	\$1,595,408	1,119,520,589	1.425081	\$1,660,145	1,182,565,110	1.403851	\$1,703,073	1,273,004,388	1.337838	\$1,758,607	1,422,441,597	1.236329
Fire #6 - Castle Rock	\$813,160	681,111,812	1.193871	\$828,067	784,065,887	1.056119	\$894,706	851,160,558	1.051160	\$1,002,690	978,346,089	1.024882
Fire #7 - Cougar	\$189,637	174,820,355	1.084756	\$199,440	205,215,053	0.971859	\$209,575	218,506,496	0.959127	\$264,220	286,062,650	0.923643
EMS #1	\$95,404	190,867,255	0.499843	\$99,621	223,556,909	0.445617	\$101,570	239,381,246	0.424302	\$128,647	257,293,471	0.500000
EMS #1 - Bond levy	\$0	0	0.000000	\$218,913	222,284,613	0.984833	\$0	0	0.000000	\$0	0	0.000000
EMS #3	\$134,897	278,116,429	0.485037	\$140,116	323,494,826	0.433133	\$147,589	375,461,287	0.393088	\$154,287	416,555,438	0.370387
EMS #20 (fka EMS #4)	\$9,088	19,310,626	0.470639	\$9,106	20,516,185	0.443828	\$11,166	23,872,827	0.467712	\$65,582	157,777,445	0.415658
Cemetery #1 - Castle Rock	\$0	644,496,011	0.000000	\$45,324	740,175,682	0.061234	\$46,035	803,837,850	0.057269	\$47,617	919,787,505	0.051770
Cemetery #2 - Woodland	\$114,739	1,340,850,641	0.085572	\$118,999	1,518,016,275	0.078391	\$123,528	1,656,358,144	0.074578	\$119,000	1,840,994,591	0.064639
Cemetery #3 - Toutle	\$6,996	289,170,319	0.024195	\$7,261	334,879,087	0.021683	\$7,503	385,164,350	0.019480	\$7,901	427,097,100	0.018499
Cemetery #4 - Ostrander	\$18,926	177,472,658	0.106642	\$19,472	196,598,615	0.099045	\$20,100	219,127,495	0.091726	\$20,550	244,475,431	0.084058
Cemetery #5 - Kalama	\$101,459	971,880,164	0.104395	\$105,900	1,030,268,254	0.102789	\$109,195	1,127,462,241	0.096850	\$112,247	1,259,950,385	0.089088
Cemetery #6 - Rose Valley	\$47,455	591,249,879	0.080262	\$47,455	637,508,983	0.074438	\$47,455	705,220,214	0.067291	\$50,000	785,845,918	0.063626
Cemetery #7 - Stella	\$5,327	61,738,661	0.086291	\$5,344	70,843,413	0.075436	\$5,614	78,697,827	0.071337	\$5,563	83,017,646	0.067010
Ft Vancouver Reg Library	\$273,657	655,915,562	0.417214	\$286,998	727,411,584	0.394547	\$288,721	794,104,367	0.363580	\$308,030	873,328,240	0.352708
Rural Partial-County Library	\$359,505	1,066,499,778	0.337089	\$370,859	1,185,284,165	0.312886	\$377,518	1,309,769,515	0.288232	\$386,173	1,479,376,889	0.261038
Yale Valley Library	\$87,572	190,006,165	0.460892	\$91,436	222,655,511	0.410659	\$93,078	238,180,365	0.390786	\$94,509	256,393,922	0.368609

Assessed Value, Taxes, and New Construction



	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
AV before NC added	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	13,090,725,717
New Construction	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	181,288,508
Total County AV	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	13,272,014,225
Certified Taxes	106,168,502	108,517,077	109,586,757	112,504,432	115,000,817	114,724,070	120,596,455	132,558,591	126,842,613	141,117,313

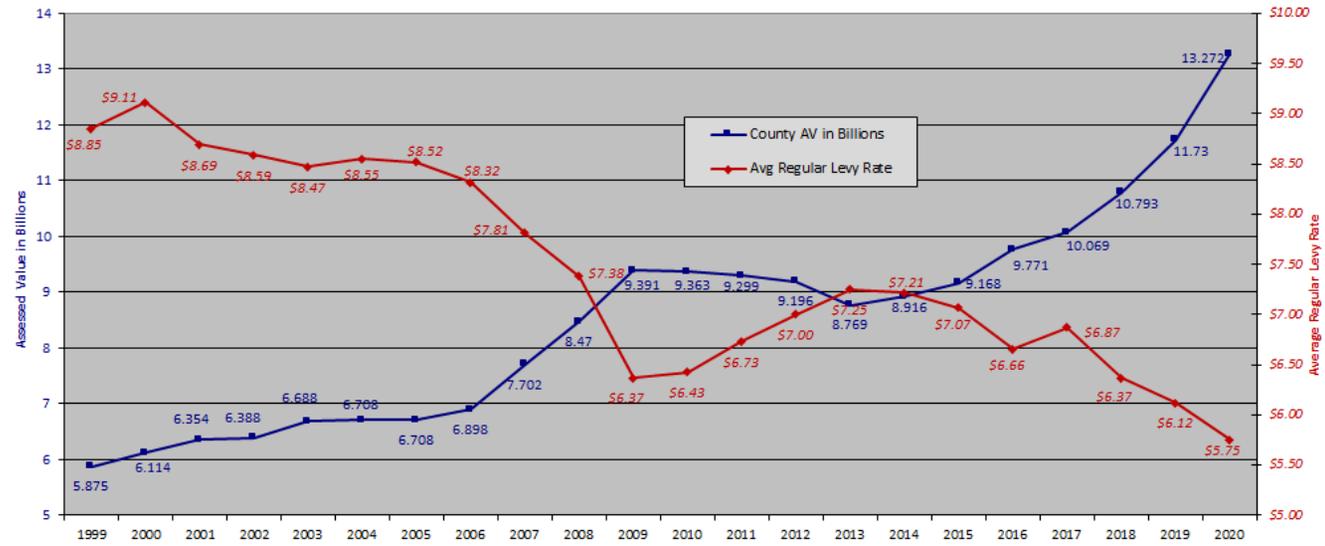
Levy Rate Trends and Assessed Value

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

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

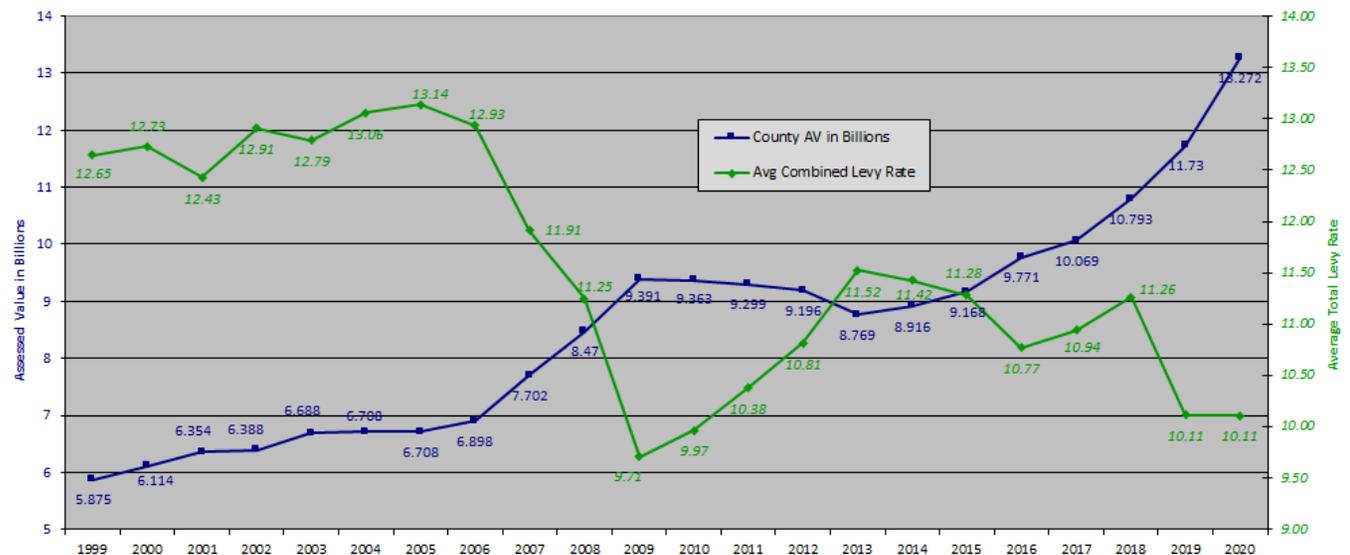
In general, as property values increase, the levy rates decrease. This can be seen in the graph to the right, comparing the total County value to the average regular levy rate over the past twenty years.

Annual County AV compared to Average Regular Levy Rate

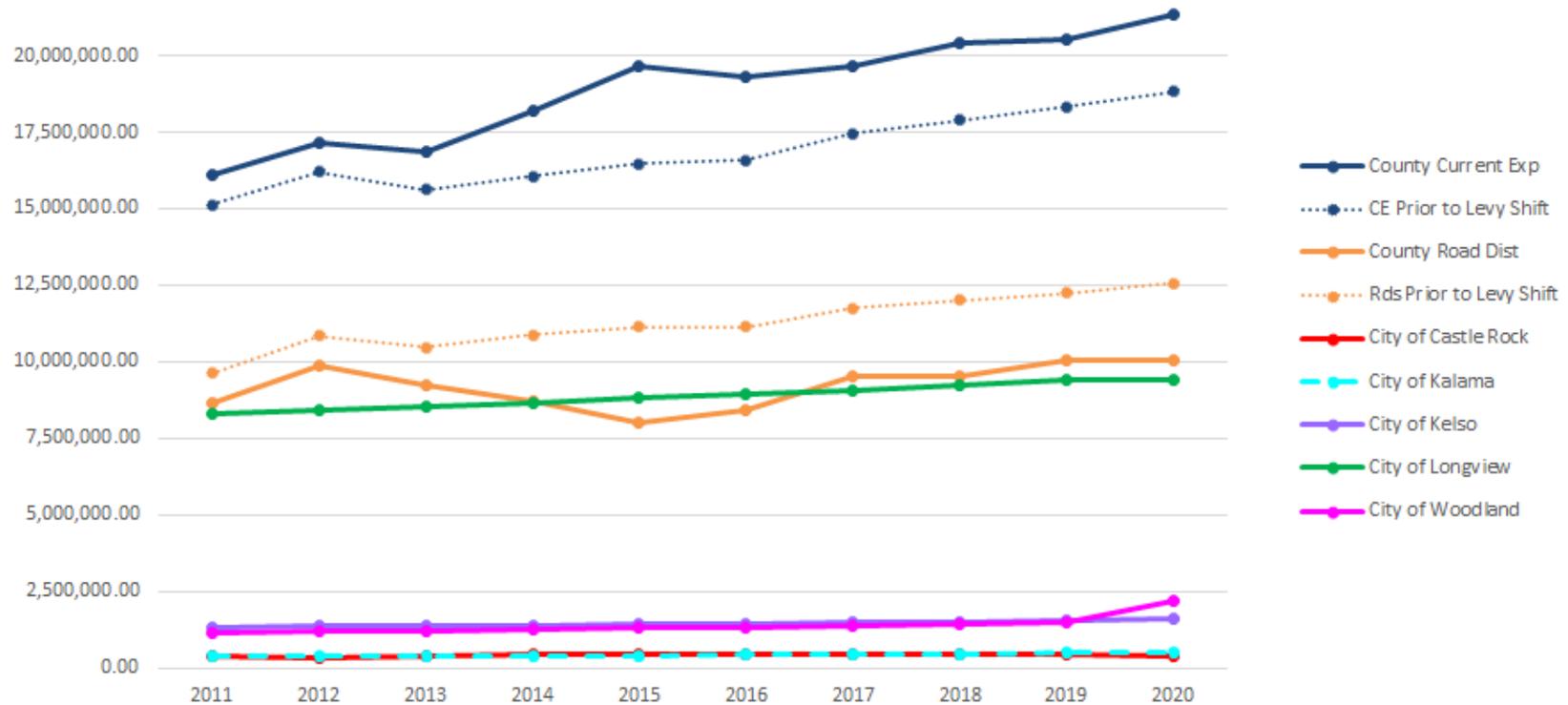


It's important to note, however, that state-wide legislation and voter-approved levies have a significant impact on the overall levy rates. When legislative changes and voter-approved excess levies are included in the average rate, the typical pattern is interrupted, as shown at right.

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



County & City Certified Taxes, 10-Year History



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.

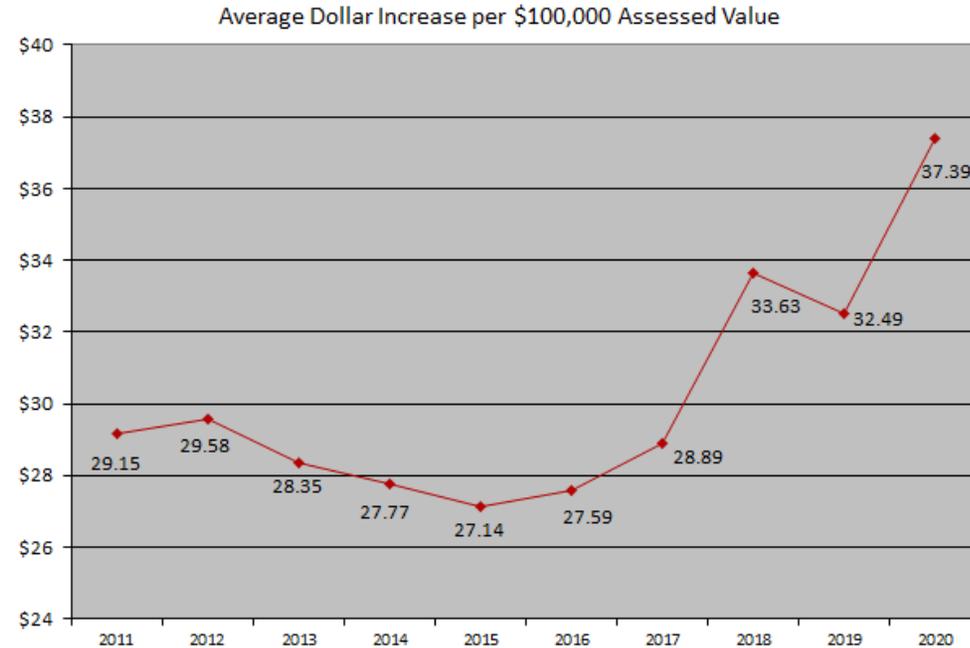
City of Castle Rock includes a voter-approved Library Levy except for the years 2012 and 2020.

COUNTY & CITIES	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
County Current Exp	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	21,322,485.00
<i>C.E. Prior to Levy Shift</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>	<i>18,822,485.00</i>
County Road Dist	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	10,054,907.00
<i>Roads Prior to Levy Shift</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>	<i>12,554,907.00</i>
City of Castle Rock	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	389,679.00
City of Kalama	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	499,589.00
City of Kelso	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	1,584,537.00
City of Longview	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	9,434,878.00
City of Woodland	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	2,177,550.00

Senior Citizen & Disabled Persons Exemptions

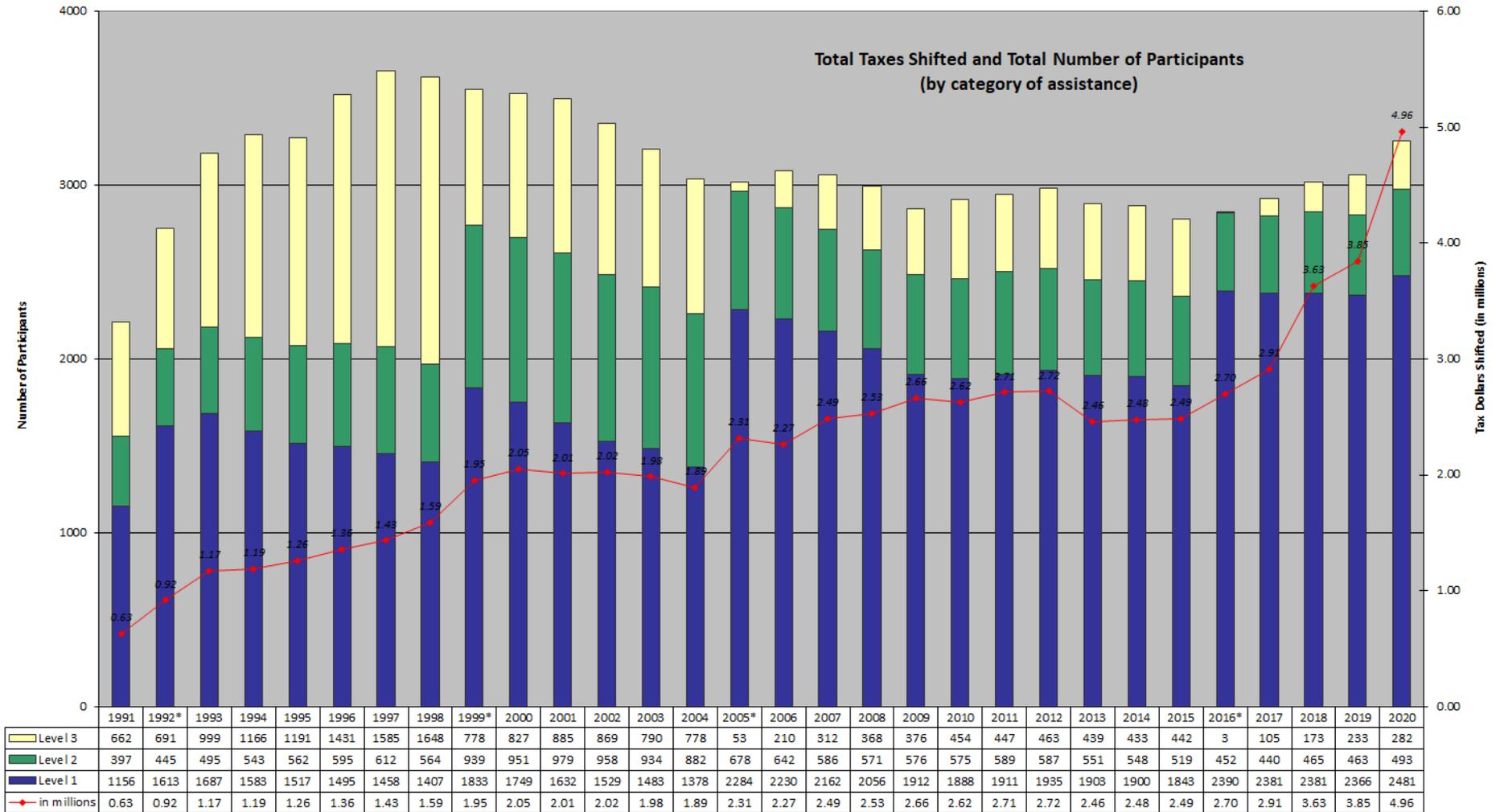
This program provides qualified senior and disabled citizens the opportunity to receive an exemption on property taxes, based on ownership and income requirements. Once an exemption is granted, the property owner is taxed on a frozen value instead of market value, is completely exempt from excess (typically voter-approved) levies, and may also receive an exemption on regular levies.

It is important to recognize that this exemption program represents a SHIFT in the tax obligation throughout the county. The taxing districts still collect their full lawful levy, however that obligation is shifted to the other taxpayers within 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	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
County Taxable AV	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	13,272,014,225
Average Regular Levy Rate	6.731723	7.004004	7.250293	7.214338	7.069119	6.655650	6.870389	6.368667	6.120621	5.751090
Average Excess Levy Rate	3.648500	3.810429	4.272830	4.209983	4.211396	4.113559	4.072651	4.895747	3.993257	4.362979
Average Levy Rate	10.380223	10.814433	11.523123	11.424321	11.280515	10.769209	10.943040	11.264414	10.113878	10.114070
Seniors, Market Value	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	588,137,360
Seniors, Frozen Value	<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>	<u>375,021,090</u>
Reduction to Assessed Value	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	213,116,270
<i>Dollars shifted</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>	<i>\$2,155,473</i>
Exempt from Regular Levies	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	204,348,913
<i>Dollars shifted</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>	<i>\$1,175,229</i>
Exempt from Excess Levies	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	373,989,272
<i>Dollars shifted</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>	<i>\$1,631,707</i>
TAX DOLLARS SHIFTED:	\$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	\$4,962,409
Approximate levy rate adjustment	0.291538	0.295797	0.283526	0.277740	0.271412	0.275938	0.288898	0.336251	0.324919	0.373900
Average Increase per \$100K AV	\$29.15	\$29.58	\$28.35	\$27.77	\$27.14	\$27.59	\$28.89	\$33.63	\$32.49	37.390023

Senior Citizen & Disabled Persons Exemptions



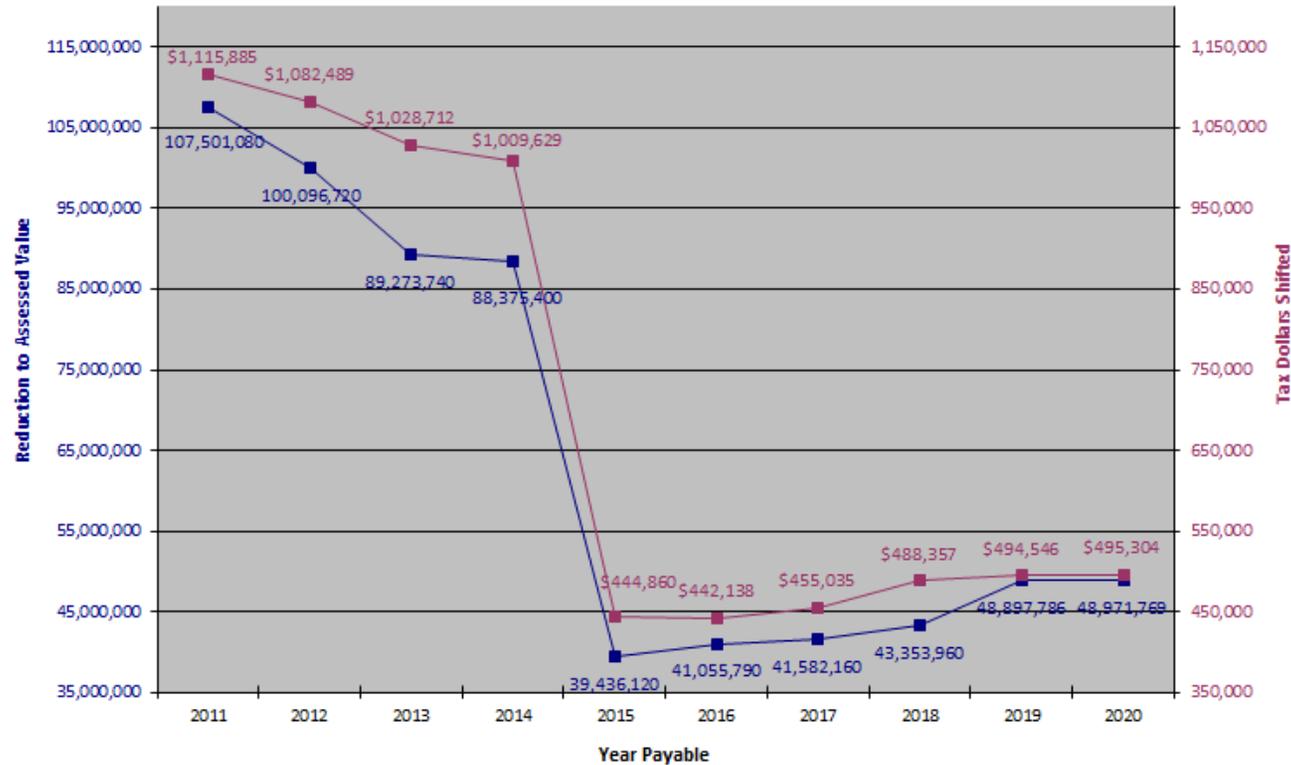
- Level 3:** Exempt from all voter approved excess levies.
- Level 2:** Exempt from all voter approved excess levies PLUS exempt from regular property taxes on the greater of \$50,000 or 35% of valuation, not to exceed \$70,000.
- Level 1:** Exempt from all voter approved excess levies PLUS exempt from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

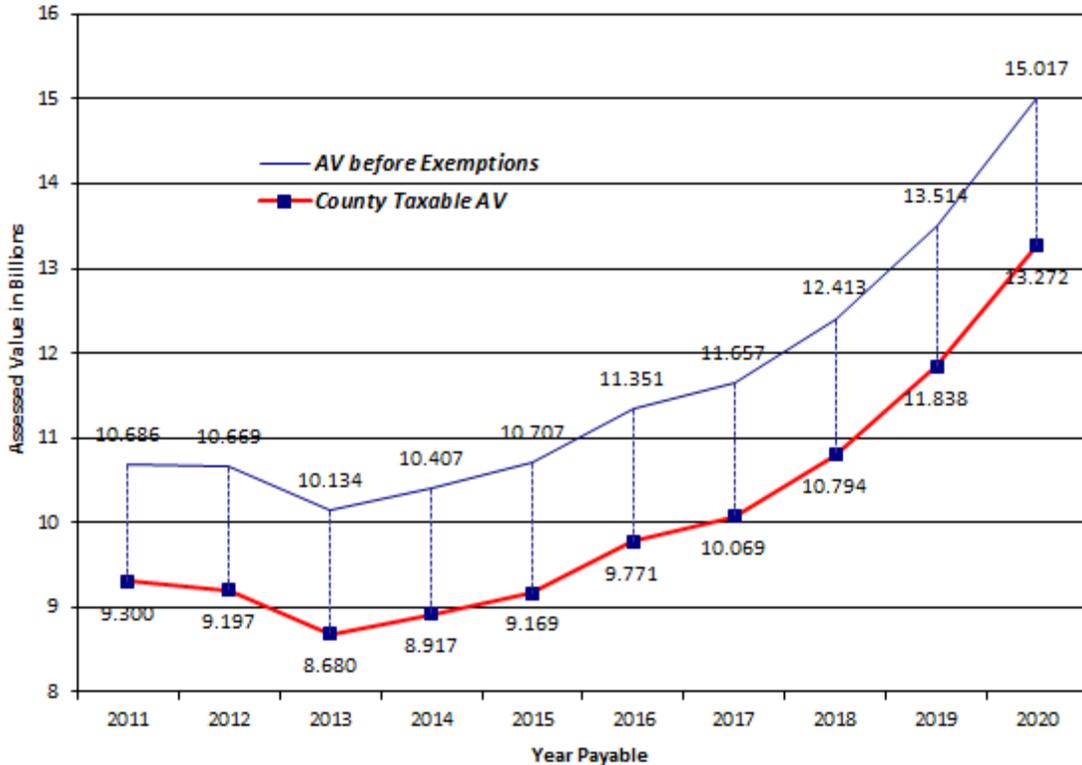


If land is approved for classification in the Current Use Open Space Program, it is then taxed according to its *current* use rather than its *highest and best* use. The Assessor's Office keeps a dual roll for Open Space property—one indicating the true market value of the property and one for the taxable (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	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Open Space Market	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	66,765,346
Open Space Taxable	<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>	<u>17,793,577</u>
Reduction to AV	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	48,971,769
Average Levy Rate	10.380223	10.814433	11.523123	11.424321	11.280515	10.769209	10.943040	11.264414	10.113879	10.114070
TAX DOLLARS SHIFTED:	1,115,885	1,082,489	1,028,712	1,009,629	444,860	442,138	455,035	488,357	494,546	495,304
Approx Levy Rate Increase	0.119990	0.117702	0.118517	0.113230	0.048519	0.045248	0.045191	0.045244	0.041775	0.037319
Avg increase per \$100k AV	\$12.00	\$11.77	\$11.85	\$11.32	\$4.85	\$4.52	\$4.52	\$4.52	\$4.18	\$3.73

Public & Private Exempt Properties

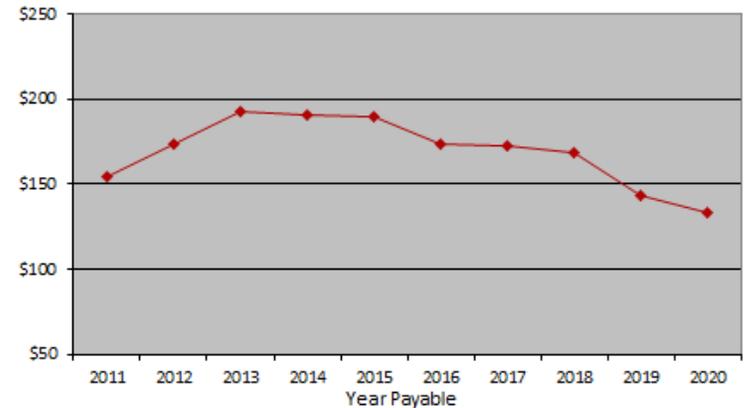
Reduction to Total County AV due to Public & Private Exempt Property



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](#).

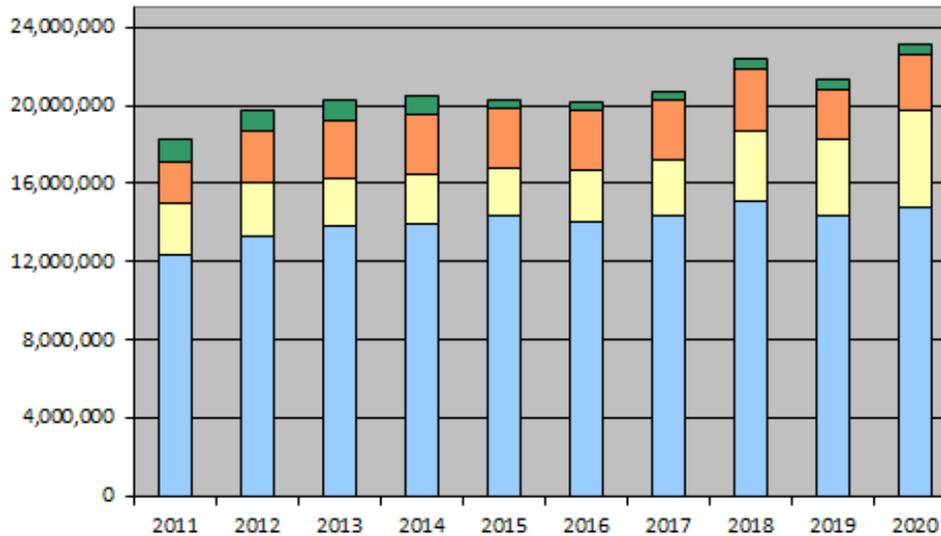
Average Dollar Increase per \$100,000 Assessed Value



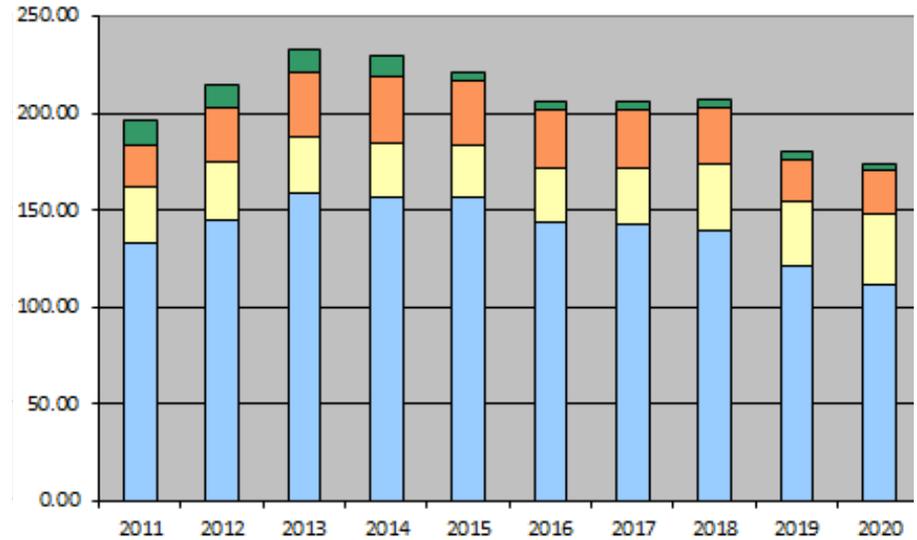
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Public Exempt, Market Vale	1,186,249,780	1,230,598,530	1,197,797,610	1,221,910,770	1,269,766,480	1,302,136,670	1,310,812,730	1,340,396,730	1,421,262,374	1,457,769,980
Tax dollars shifted for Public Ex	12,313,537	13,308,225	13,802,369	13,959,501	14,323,620	14,022,982	14,344,276	15,098,784	14,374,474	14,743,988
Private Exempt, Market Value	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	287,489,260
Tax dollars shifted for Private Ex	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	2,907,686
Average Levy Rate	10.380223	10.814433	11.523123	11.424321	11.280515	10.769209	10.943040	11.264414	10.113878	10.114070
Total Reduction to AV	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	1,745,259,240
Total Tax Dollars Shifted	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	17,651,674
Approx Levy Rate adj	1.547522	1.731429	1.930355	1.909600	1.892470	1.740909	1.726128	1.690103	1.431820	1.329992
Avg increase per \$100k AV	154.75	173.14	193.04	190.96	189.25	174.09	172.61	169.01	143.18	133.00

Tax Shift for Exempt Properties

Total Tax Dollars Shifted Due to Exempt Properties



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



Public Exemptions
i.e.: County, City, and State-owned Properties

Private Exemptions
i.e.: Churches, hospitals, non-profit organizations

Senior Citizen & Disabled Citizen Exemptions

Current Use Exemptions

TAX DOLLARS SHIFTED for EXEMPT PROPERTIES

Year Payable	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Open Space Properties	1,115,885	1,082,489	1,028,712	1,009,629	444,860	442,138	455,035	488,357	494,546	495,304
Senior & Disabled Citizen Properties	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	4,962,409
Private Exempt Properties	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	2,907,686
Public Exempt Properties	<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>	<u>14,743,988</u>
Total Taxes Shifted for Exempt Properties	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	23,109,387

AVERAGE DOLLAR INCREASE per \$100,000 ASSESSED VALUE

Year Payable	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Open Space Properties	12.00	11.77	11.85	11.32	4.85	4.52	4.52	4.52	4.18	3.73
Senior & Disabled Citizen Properties	29.15	29.58	28.35	27.77	27.14	26.06	28.89	33.63	32.49	37.39
Private Exempt Properties	22.35	28.44	34.02	34.40	33.03	30.58	30.15	29.13	21.76	21.91
Public Exempt Properties	<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>	<u>111.09</u>
Total Average Increase per \$100,000 AV	195.91	214.49	233.24	230.06	221.24	204.67	206.02	207.16	179.85	174.12

The Story of One House

Obviously the scope of data in this report is much bigger than one single taxpayer, and it includes a lot of information that may or may not be relevant to you as an individual. We have included this page to give an example of how the data in this booklet can be applied to an individual property. For the sake of this exercise, we have chosen an average quality, 1-story, 1770 sq ft home situated on a typical lot within Longview City limits. Your own property is likely to be very different in location, size, quality, acreage, and many other factors that affect value, however the data can be applied using the same methodology demonstrated here.



Sample Home
Tax Code Area 400
Neighborhood 39

Taxing Districts in TCA 400	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
State	2.295393	2.373297	2.447812	2.335586	2.282403	2.083654	2.136948	2.898810	2.596991	2.913142
County Current Expense	1.730445	1.864780	1.940896	2.042328	2.140439	1.972787	1.951732	1.889793	1.733729	1.606574
City of Longview	3.036286	3.114063	3.410017	3.423604	3.426732	3.395578	3.354365	3.159099	2.885858	2.638906
Port of Longview	0.393297	0.219240	0.216435	0.449998	0.449998	0.417696	0.343785	0.258562	0.239382	0.210638
Longview Sch Dist #122	4.340877	4.840069	4.930742	4.831662	4.870457	4.286176	4.594816	4.391939	2.828649	2.723436
TOTAL LEVY RATE:	11.796298	12.411449	12.945902	13.083178	13.170029	12.155891	12.381646	12.598203	10.284609	10.092699

Special Assessments

Mosquito Control Asmt	0.030327	0.030894	0.035220	0.035535	0.035804	0.025416	0.035760	3.800000	3.800000	4.550000
CDID #1 (Diking)	0.471520	0.489075	0.483058	0.470212	0.459592	0.412470	0.450825	0.473654	0.451830	0.392575
Noxious Weed Asmt	3.320000	3.320000	3.320000	3.320000	3.320000	3.320000	4.320000	4.820000	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.

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
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	Annual Update + 0% Land + 17% Impr
Land Value	41,800	40,130	40,000	40,000	40,000	40,000	40,000	42,000	42,000	42,000
Improvements Value	<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>	<u>247,350</u>
TOTAL AV	193,050	183,510	167,100	167,100	170,870	181,140	185,330	214,700	253,410	289,350
TCA 400 Levy Rate (from above)	11.796298	12.411449	12.945902	13.083178	13.170029	12.155891	12.381646	12.598203	10.284609	10.092699
TOTAL PROPERTY TAX DUE:	\$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	\$2,920.32
Mosquito Control	5.85	5.66	5.89	5.94	6.12	4.60	6.63	3.80	3.80	4.55
CDID #1 (Diking)	91.03	89.75	80.72	78.57	78.53	74.71	83.55	101.70	114.50	113.59
Noxious Weed Asmt	3.32	3.32	3.32	3.32	3.32	3.32	4.32	4.82	4.82	4.82
TOTAL ASSESSMENTS DUE:	\$100.20	\$98.73	\$89.92	\$87.83	\$87.97	\$82.64	\$94.50	\$110.32	\$123.12	\$122.96
TOTAL AMOUNT DUE:	\$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	\$3,043.28

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.