



Cowlitz County Washington  
**OFFICE OF ASSESSMENTS**  
*Emily Wilcox, Assessor*

# ANNUAL REPORT

2020 Assessment Year for  
Taxes Payable in 2021

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

# 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 2021. Working backwards, that means that the assessment date set by state law is January 1<sup>st</sup>, 2020 and those assessed values are based on sales from 2019.

Current Tax Year = 2021

Assessment Year = 2020 Market Year = 2019

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 [co.cowlitz.wa.us/447/Property-Tax-Explanation](http://co.cowlitz.wa.us/447/Property-Tax-Explanation).

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 changed the State levy from the normal budget-based system to a **rate-based** system, and it fixes the rate for collection of the State levy at \$2.70 per 1,000 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 State levy rate for 2021 payable is \$2.85 per 1,000; this is a decrease of \$0.06 from the 2020 State levy rate.

## Measures passed in 2020 that impact tax collection in 2021

- \* **Longview School District:** Voters approved an Enrichment Levy replacing their expiring \$9,075,249 levy with a new levy of \$13,790,705. This resulted in an Enrichment Levy rate increase of \$0.72 per thousand. This combined with increases to previous Bond and Capital Projects levies resulted in an overall increase of \$0.7856 per \$1,000 assessed value.
- \* **Castle Rock School District:** Voters approved an Enrichment Levy replacing their expiring \$1,600,000 levy with a new levy of \$2,375,000. This resulted in an overall rate increase of \$0.54 per \$1,000 assessed value.
- \* **Kelso School District:** Voters approved an Enrichment Levy replacing their expiring \$3,800,000 levy with a new levy of \$6,000,000. This resulted in an Enrichment Levy rate increase of \$0.655 per \$1,000 assessed value. This combined with a reduced collection of Bonds this year resulted in an overall rate increase of \$.3878 per \$1,000 assessed value.

## Measures from prior years that continue to impact tax collection in 2021

- \* **Kalama School District:** Voters approved a General Obligations Bond Levy for no more than \$63,405,000 maturing within 25 years beginning in 2019. The amount to be collected in 2021 is \$3,299,00 which requires a levy rate of \$1.96 per \$1,000 assessed value.
- \* **Kelso School District:** Voters approved a General Obligations Bond Levy for no more than \$98,600,000 maturing within 21 years beginning in 2019. The amount to be collected in 2021 is \$6,900,000 which requires a levy rate of \$2.31 per \$1,000 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 2021 is \$3,141,936 which requires a levy rate of \$0.51 per \$1,000 assessed value.

- \* **Cowlitz County Fire Protection District #2:** In 2016, voters approved \$11 million General Obligation Bonds over 20 years; Collection for this bond in 2021 payable is \$760,550 which is \$0.20 per \$1,000 assessed value.
- \* **Cowlitz County Fire Protection District #6:** The 2021 tax year is the fifth 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 2021 payable year they are collecting \$1,042,607 which resulted in a rate of \$1.00 per \$1,000 assessed value.
- \* **City of Woodland:** The voters approved a permanent levy lid lift in 2019, which began impacting the levy collection in 2020. Without the lid lift, the City would have been limited to collecting \$1,553,720 in 2020 and no more than \$1,609,708 in 2021. With the lid lift in place, the City collected \$2,177,550 in 2020 and is set to collect \$2,242,741 in 2021. This increase in collection resulted in an increased levy rate of about \$0.71 per \$1,000 in 2020 and about \$0.66 per \$1,000 in 2021.
- \* **EMS #1:** In 2019 the voters approved a ten-year emergency services levy, authorizing the statutory maximum of \$0.50 per \$1,000 assessed value beginning with the 2020 taxes.

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 [co.cowlitz.wa.us/123/Assessor](http://co.cowlitz.wa.us/123/Assessor). Please feel free to call our office at 360-577-3010 if you have any questions or concerns. Our office hours are 7:30 a.m. to 5:00 p.m. Monday through Thursday.



**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 Thursday, 7:30 am to 5:00 pm

## APPRAISAL STAFF

### Residential Division

Chace Pedersen, Lead Residential Appraiser  
Jon Davidson, Residential Appraiser  
Demetrio Flores, Residential Appraiser  
Tony Giles, Residential Appraiser  
Dash Minick, Residential Appraiser  
Austin Zylawy, Appraisal Assistant

### Business Division

Susan Westervelt, Lead Industrial Appraiser  
Rich Johnson, Industrial Appraiser  
Rich Niemi, Commercial Appraiser  
Jessica Ollila, Personal Property Appraiser  
Josh Claypool, Sales Analyst

Visit our website at:  
[www.co.cowlitz.wa.us/assessor](http://www.co.cowlitz.wa.us/assessor)

# Table of Contents

<u>Property Taxes in Washington State</u>	<u>Pages 5-6</u>	<u>Assessed Value, Taxes and New Construction</u>	<u>Page 23</u>
<i>An overview of property tax administration, limitations, and available exemptions and deferrals</i>		<i>Comparison of total taxes and assessed value, and the impact new construction has had on the overall value</i>	
<u>Revaluation Cycle</u>	<u>Page 7</u>	<u>Levy Rate and Assessed Value Trends</u>	<u>Page 24</u>
<i>A map showing the six areas of the county, one of which is physically inspected and valued each year</i>		<i>A graphic display of the relationship between levy rates and assessed values over the last ten years</i>	
<u>Property Tax Distribution</u>	<u>Pages 8-10</u>	<u>County &amp; City Certified Taxes, 10-yr History</u>	<u>Page 25</u>
<i>Dollar amounts and percentage of total ad valorem taxes to be collected categorized by district type</i>		<i>Listing of the taxes collected for the County and each City for the last ten years</i>	
<u>Special Assessment Districts</u>	<u>Pages 11-12</u>	<u>Senior &amp; Disabled Citizens' Exemptions</u>	<u>Pages 26-27</u>
<i>Dollar amounts to be collected for Special Assessment districts, categorized by district</i>		<i>The impact of Senior &amp; Disabled Citizens' exemptions on the general assessed value and taxes collected</i>	
<u>Certification of Values</u>	<u>Page 13</u>	<u>Current Use &amp; Open Space Assessment</u>	<u>Page 28</u>
<i>Includes new construction, state assessed and annexation values as well as Timber Assessed Value</i>		<i>The impact of Current Use exemptions on the general assessed value and taxes collected</i>	
<u>Local School Levies</u>	<u>Pages 14-19</u>	<u>Public and Private Exempt Properties</u>	<u>Page 29</u>
<i>Local school district collections for the current tax year, broken down by the types of levy, including Enrichment, Capital Projects, and Bonds</i>		<i>The impact of publicly-owned and privately-owned property tax exemptions on the general assessed value and taxes collected</i>	
<u>Segregated Levy Rates, 2021 Payable</u>	<u>Page 20</u>	<u>Tax Shift for Exempt Properties</u>	<u>Page 30</u>
<i>Complete listing of levy rates by Taxing District</i>		<i>The overall impact of exempt properties on the general assessed value and taxes collected, including Current Use, Senior and Disabled Citizens, and Public/Private exemptions</i>	
<u>Consolidated Levy Rates, 2021 Payable</u>	<u>Page 21</u>	<u>The Story of One House</u>	<u>Page 31</u>
<i>Complete listing of levy rates by Tax Code Area</i>		<i>A detailed look at the value, levy rates, and taxes collected on an "average" house in Cowlitz County over the past ten years</i>	
<u>Four-Year Tax Comparison by District</u>	<u>Page 22</u>		
<i>Detailed listing of each taxing district's assessed value, levy rate and taxes collected for the years 2018 through 2021</i>			

# 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 Thursday 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/1283/Board-of-Equalization>. 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/123/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.

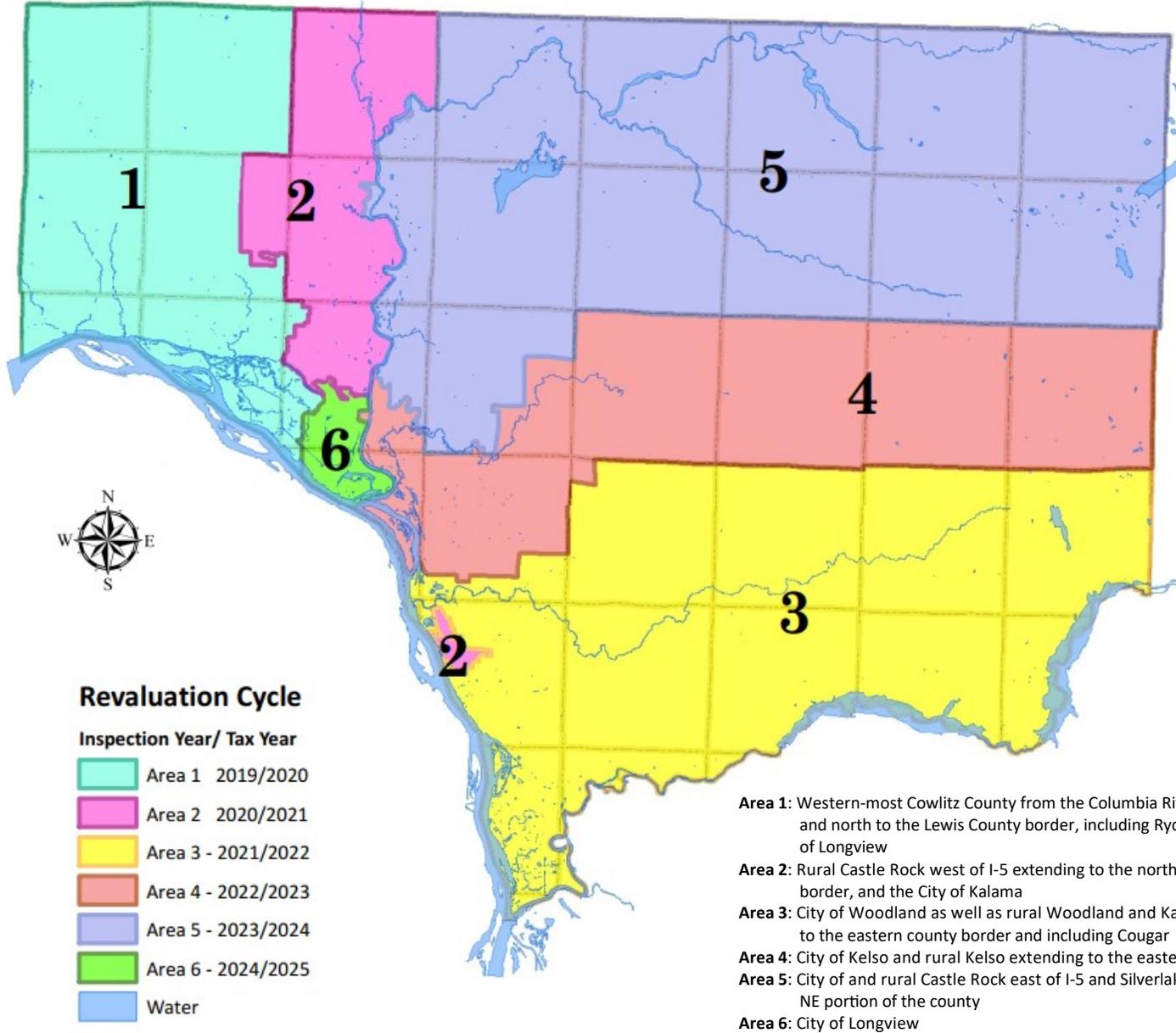
**Homeowners with Limited Income:** If you are a homeowner with a total household income of less than \$57,000 annually, you may qualify for the Limited Income Deferral. If you meet eligibility requirements, including residency and available equity, and have paid your first half taxes, the Department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

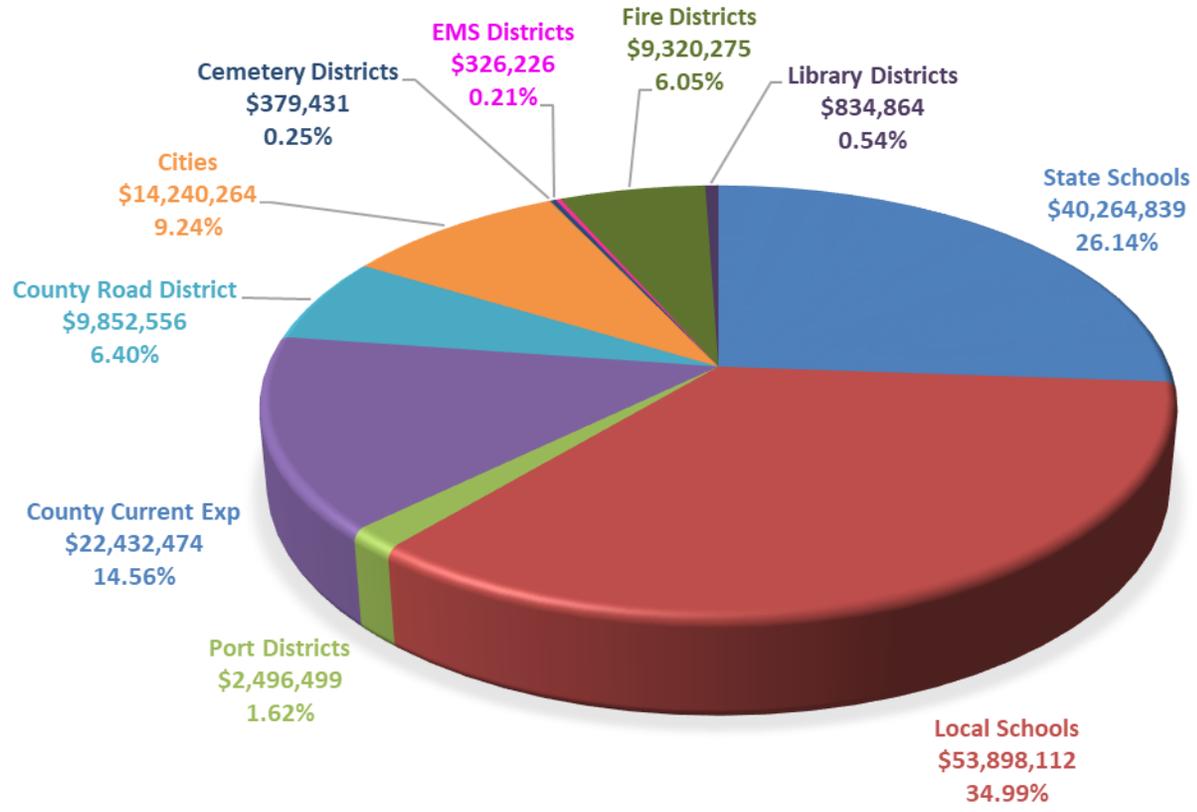
# Revaluation Cycle



# Property Tax Distribution - 2021 Payable

Total Ad Valorem Taxes Levied (by District Type)

## TOTAL AD VALOREM COLLECTION FOR 2021 PAYABLE

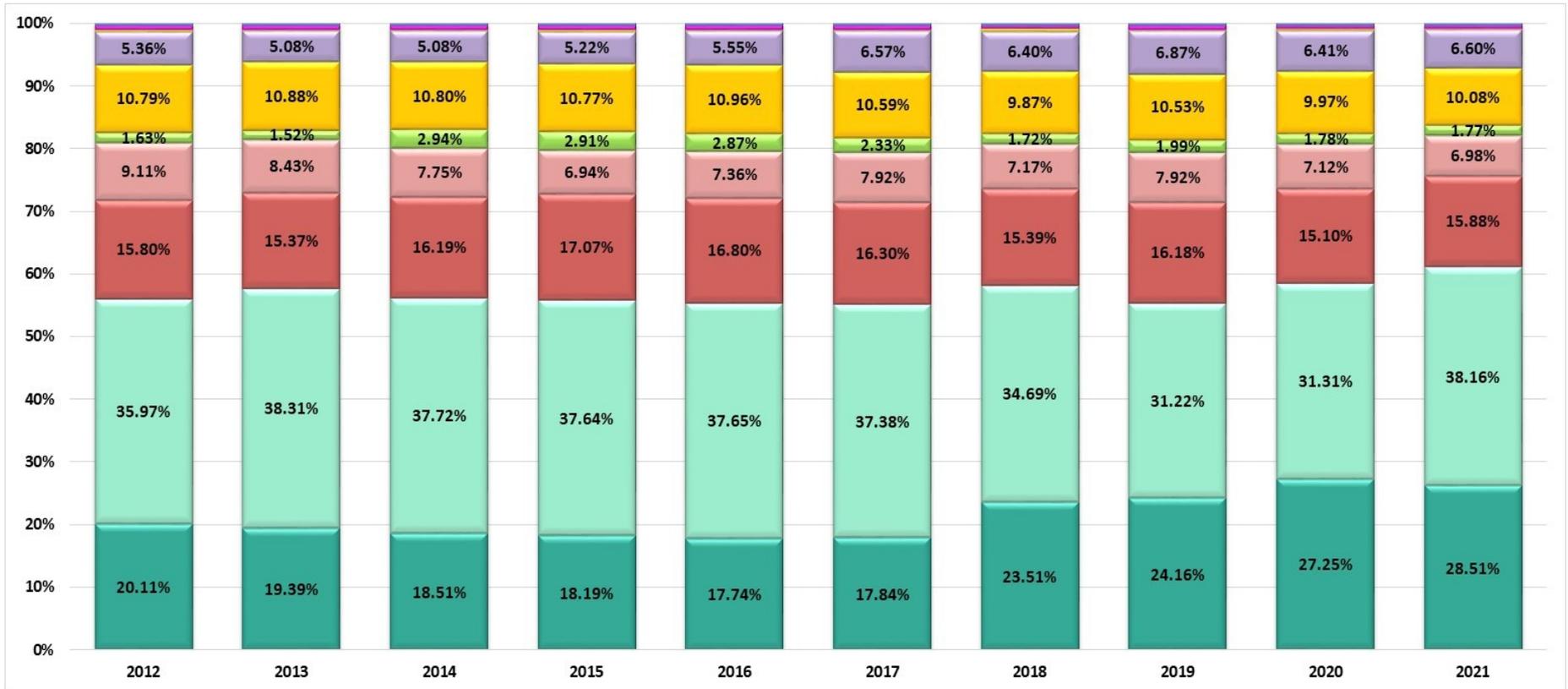


<u>Taxing District Type</u>	<u>Total Levied</u>
State Schools	\$40,264,839
Local Schools	\$53,898,112
Port Districts	\$2,496,499
County General	\$22,432,474
County Road District	\$9,852,556
Cities	\$14,240,264
Cemetery Districts	\$379,431
EMS Districts	\$326,226
Fire Districts	\$9,320,275
Library Districts	\$834,864
<b>TOTAL LEVIED for 2021 PAYABLE:</b>	<b>154,045,540</b>

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 (2012-2021)

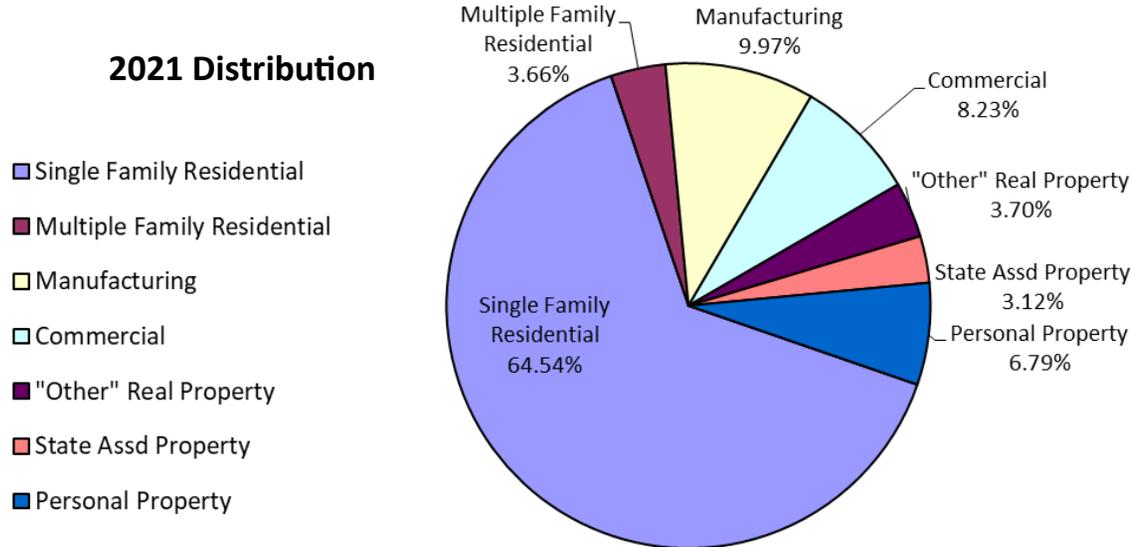


District Type	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
State Schools	21,822,362	21,243,553	20,822,263	20,923,081	20,355,886	21,516,878	31,160,210	30,642,224	38,489,333	40,264,839
Local Schools	39,033,548	41,987,864	42,434,416	43,286,083	43,195,456	45,075,755	45,985,560	39,601,513	44,226,136	53,898,112
County Current Expense	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	22,432,474
County Road Dept	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	9,852,556
Port Districts	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	2,496,499
Cities	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	14,240,264
Fire Districts	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	9,320,275
EMS Districts	342,419	149,819	152,924	415,029	208,048	282,454	559,930	312,580	348,515	326,226
Library Districts	694,302	678,615	701,107	710,050	686,149	720,735	749,292	759,316	788,712	834,864
Cemetery Districts	286,891	291,632	298,926	311,743	332,441	294,904	349,755	359,429	362,878	379,431
<b>Total Amount Levied:</b>	<b>108,517,077</b>	<b>109,586,757</b>	<b>112,504,432</b>	<b>115,000,817</b>	<b>114,724,070</b>	<b>120,596,455</b>	<b>132,558,591</b>	<b>126,842,613</b>	<b>141,254,476</b>	<b>154,045,540</b>

# Property Tax Distribution

Percentage of Total Assessed Value by Property Type

## 2021 Distribution



	Single Family Residential	Multiple Family Residential	Manufacturing/Industrial	Commercial	"Other" Real Property	State Assessed Property	Personal Property	TOTAL COUNTY TAXABLE VALUE
2006	3,599,052,218 52.17%	249,261,460 3.61%	1,207,650,990 17.51%	689,259,650 9.99%	507,463,160 7.36%	180,351,558 2.61%	465,028,023 6.74%	6,898,067,060
2007	4,211,173,950 54.68%	288,855,600 3.75%	1,197,679,250 15.55%	808,906,828 10.50%	524,868,290 6.81%	192,819,030 2.50%	477,783,300 6.20%	7,702,086,249
2008	4,725,894,569 55.79%	313,400,490 3.70%	1,300,016,360 15.35%	871,186,538 10.29%	599,077,230 7.07%	190,435,216 2.25%	470,193,150 5.55%	8,470,203,554
2009	5,438,864,177 57.91%	334,695,540 3.56%	1,279,516,440 13.62%	932,059,630 9.92%	662,529,080 7.05%	203,662,013 2.17%	540,549,660 5.76%	9,391,876,541
2010	5,289,729,247 56.50%	327,205,480 3.49%	1,291,568,180 13.79%	970,679,504 10.37%	666,734,866 7.12%	283,324,651 3.03%	533,938,530 5.70%	9,363,180,459
2011	5,211,244,830 56.04%	267,906,650 2.88%	1,215,502,500 13.07%	1,003,117,374 10.79%	676,864,430 7.28%	292,753,631 3.15%	632,409,140 6.80%	9,299,798,556
2012	4,986,167,672 54.22%	323,431,698 3.52%	1,172,562,650 12.75%	1,016,089,294 11.05%	659,561,919 7.17%	309,241,873 3.36%	729,798,280 7.94%	9,196,853,387
2013	4,511,033,828 51.97%	291,528,190 3.36%	1,207,045,420 13.91%	1,004,954,550 11.58%	577,515,130 6.65%	321,228,095 3.70%	766,571,190 8.83%	8,679,876,404
2014	4,640,659,390 52.04%	297,130,514 3.33%	1,283,103,610 14.39%	1,007,066,310 11.29%	575,092,160 6.45%	349,537,107 3.92%	764,043,890 8.57%	8,916,632,982
2015	4,890,657,558 53.34%	296,153,429 3.23%	1,235,959,203 13.48%	1,013,156,468 11.05%	585,888,673 6.39%	379,589,844 4.14%	767,431,641 8.37%	9,168,836,817
2016	5,303,850,435 54.28%	296,333,440 3.03%	1,468,989,830 15.03%	1,026,275,730 10.50%	360,243,966 3.69%	418,899,315 4.29%	896,867,720 9.18%	9,771,460,436
2017	5,619,284,800 55.81%	304,117,650 3.02%	1,416,929,370 14.07%	1,038,040,510 10.31%	355,951,093 3.54%	390,806,294 3.88%	943,988,500 9.38%	10,069,118,217
2018	6,449,970,410 59.76%	325,046,840 3.01%	1,314,828,670 12.18%	1,086,830,830 10.07%	313,400,694 2.90%	412,037,660 3.82%	891,776,190 8.26%	10,793,891,294
2019	7,370,400,950 62.26%	342,821,350 2.90%	1,399,157,480 11.82%	1,119,479,590 9.46%	275,329,168 2.33%	434,740,699 3.67%	896,498,770 7.57%	11,838,428,008
2020	7,997,526,014 60.26%	442,090,256 3.33%	1,621,168,490 12.21%	1,127,394,047 8.49%	671,853,204 5.06%	446,125,449 3.36%	965,856,765 7.28%	13,272,014,226
2021	9,159,225,261 64.54%	519,452,126 3.66%	1,414,493,990 9.97%	1,167,799,392 8.23%	524,462,090 3.70%	442,381,130 3.12%	963,930,050 6.79%	14,191,744,039

# 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 \$2,383,823 for 2021 payable. Based on the value in that district, the assessor determined that a rate of \$0.458260 per \$1000 was needed to collect that assessment.

<u>District</u>	<u>2021 Collection</u>	<u>District AV</u>	<u>Resulting Rate</u>
CDID #1 Longview	<b>2,383,823</b>	5,201,895,736	0.4582604345
CDID #2 Woodland	<b>1,112,002</b>	707,355,030	1.5720563972
CDID #3 Kelso	<b>1,345,000</b>	546,435,454	2.4614069075
Drain #1 North Kelso	<b>155,247,470</b>	155,247,470	2.9599194208
Lower Lexington Flood #040	<b>974,993</b>	309,273,460	3.1525272165
Upper Lexington Flood #041	<b>49,617</b>	90,948,285	0.5455517917
DID #015 Willow Grove	<b>93,000</b>	18,325,725	5.0748333286
Silver Lake Flood Control #020	<b>155,505</b>	148,133,434	1.0497630098

## Noxious Weed District

The noxious weed district applies a flat rate per parcel plus a per acre fee. The flat rate for 2021 payable is \$4.82 per parcel plus 0.10 per acre, while Designated Forest Land is assessed at 1/10th those figures.

	<u>Flat Rate per Parcel</u>	<u>Total Assessment</u>
2012	3.32	<b>156,999</b>
2013	3.32	<b>156,881</b>
2014	3.32 + 0.08/ac	<b>168,667</b>
2015	3.32 + 0.08/ac	<b>168,437</b>
2016	3.32 + 0.08/ac	<b>168,539</b>
2017	4.32 + 0.10/ac	<b>219,602</b>
2018	4.82 + 0.48/ac	<b>243,808</b>
2019	4.82 + 0.48/ac	<b>229,790</b>
2020	4.82 + 0.48/ac	<b>244,425</b>
2021	4.82 + 0.48/ac	<b>244,619</b>

## 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.

	<u>Flat Rate per Parcel</u>	<u>Total Assessment</u>
2012	\$36	<b>182,268</b>
2013	\$36	<b>182,376</b>
2014	\$36	<b>189,108</b>
2015	\$36	<b>188,892</b>
2016	\$36	<b>188,892</b>
2017	\$36	<b>189,072</b>
2018	\$36	<b>189,324</b>
2019	\$36	<b>189,756</b>
2020	\$36	<b>189,720</b>
2021	\$36	<b>189,252</b>

## 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.

	<u>Flat fee per Parcel</u>	<u>Per acre fee</u>	<u>Total Assessment</u>
2012	\$17.40 + 0.50	\$0.31	<b>495,905</b>
2013	\$17.40 + 0.50	\$0.31	<b>497,301</b>
2014	\$17.40 + 0.50	\$0.31	<b>498,860</b>
2015	\$17.40 + 0.50	\$0.31	<b>499,297</b>
2016	\$17.40 + 0.50	\$0.31	<b>500,182</b>
2017	\$17.40 + 0.50	\$0.31	<b>501,216</b>
2018	\$17.40 + 0.50	\$0.31	<b>504,693</b>
2019	\$17.40 + 0.50	\$0.31	<b>503,848</b>
2020	\$17.40 + 0.50	\$0.31	<b>500,078</b>
2021	\$17.40 + 0.50	\$0.31	<b>503,674</b>

# 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 2021 payable is \$4.65 per parcel for one acre or less.

## Mosquito Asmt Schedule 2021 Payable

<b>Base Rate = \$4.65</b>	
<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**

## Mosquito Assessment History

<u>Year</u>	<u>Rate</u>	<u>Total</u>
2012	0.0308 per \$1000 AV	<b>263,000</b>
2013	0.0352 per \$1000 AV	<b>264,780</b>
2014	0.0355 per \$1000 AV	<b>273,095</b>
2015	0.0358 per \$1000 AV	<b>281,815</b>
2016	0.0254 per \$1000 AV	<b>211,615</b>
2017	0.0357 per \$1000 AV	<b>306,850</b>
2018	Base Rate = \$3.80	<b>298,077</b>
2019	Base Rate = \$3.80	<b>306,798</b>
2020	Base Rate = \$4.55	<b>368,918</b>
2021	Base Rate = \$4.65	<b>387,513</b>

## SPECIAL ASSESSMENT DISTRICTS—COLLECTION HISTORY

<u>Assessment District</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>	<u>2021</u>
CDID #1 - Longview	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	2,383,823
CDID #2 - Woodland	715,588	707,089	692,754	698,151	792,498	801,000	849,119	900,000	937,500	1,112,002
CDID #3 - Kelso	535,409	768,053	759,482	753,282	851,400	933,750	970,683	1,012,500	1,175,000	1,345,000
Drain #010 - North Kelso	307,800	299,594	296,284	300,013	314,340	353,340	358,800	358,800	414,750	459,520
FCZD #040 - Lower Lexington	601,243	594,835	594,835	664,291	675,274	703,800	767,314	863,600	935,000	974,993
FCZD #041 - Upper Lexington	25,096	24,009	24,448	29,721	30,481	31,167	33,812	37,457	45,333	49,617
Dike #015 - Willow Grove	47,500	46,824	52,812	53,203	56,575	59,575	69,269	76,650	80,000	93,000
Silver Lake Flood #020	87,958	74,478	64,307	76,603	79,470	83,400	95,686	108,000	120,000	155,505
Mosquito Control	263,000	264,780	273,095	281,815	211,615	306,850	298,077	306,798	368,918	387,513
Noxious Weed	156,999	156,881	168,667	168,437	168,539	219,602	243,808	229,790	244,425	244,619
Stormwater	182,268	182,376	189,108	188,892	188,892	189,072	189,324	189,756	189,720	189,252
DNR Forest Fire Protection	495,905	497,301	498,860	499,297	500,182	501,216	504,693	503,848	500,078	503,674

# Certification of Values - 2021 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	14,191,744,039	171,958,524	442,381,130	0	178,381,370	623,541,852
County Roads	7,667,931,576	133,910,267	261,981,048	0	91,681,178	623,090,573
City of Castle Rock	203,966,937	1,038,984	4,370,871	0	4,181,957	8,935
City of Kalama	369,145,296	6,798,580	7,456,600	0	4,233,154	360,466
City of Kelso	1,095,923,749	5,429,441	36,806,359	0	11,653,848	35,123
City of Longview	3,916,064,766	8,569,842	117,852,340	0	59,531,296	13,017
City of Woodland (Cowlitz ptn)	938,711,715	16,211,410	13,913,912	0	7,099,937	33,737
Port of Kalama	1,593,860,233	39,261,385	38,987,893	0	14,813,350	128,263,631
Port of Longview	10,588,560,281	95,223,876	261,739,864	0	142,469,242	449,649,161
Port of Woodland	2,009,323,525	37,473,263	141,653,373	0	21,098,778	45,629,061
Fire #1 - Woodland	750,672,690	17,163,866	45,922,218	0	117,058,704	4,710,161
Fire #2 - Kelso/Longview	3,782,093,803	28,516,960	79,563,577	0	55,792,142	16,817,036
Fire #3 - Toutle	458,737,413	8,287,439	1,154,078	0	6,598,872	2,701
Fire #5 - Kalama	1,545,029,583	37,671,675	39,453,633	0	14,646,940	7,562,750
Fire #6 - Castle Rock	1,040,695,616	16,889,202	57,888,989	0	17,379,059	13,602,932
Fire #7 - Cougar (Cowlitz ptn)	301,602,498	4,297,897	80,055,581	0	2,343,707	6,556,032
Fire #20 - Cowlitz/Lewis (Cowlitz ptn)	36,760,685	445,950	295,662	0	2,860,333	122,239
EMS #1 - North Country	320,344,601	4,326,377	81,551,454	0	2,343,707	68,892,443
EMS #3 - Toutle	474,299,973	8,428,894	1,154,078	0	6,598,872	22,385,552
EMS #20 - Cowlitz/Lewis (Cowlitz ptn)	37,344,375	445,950	295,662	0	2,860,333	346,689
Cemetery #1 - Castle Rock	974,812,227	14,335,443	53,539,861	0	16,930,379	62,996,180
Cemetery #2 - Woodland	2,024,610,652	37,748,993	141,609,170	0	21,149,348	89,517,827
Cemetery #3 - Silverlake	487,651,439	10,491,736	2,439,691	0	6,019,775	121,424,272
Cemetery #4 - Ostrander	261,220,478	3,908,485	19,792,243	0	3,910,355	67,790,414
Cemetery #5 - Kalama	1,359,254,091	28,648,294	34,082,400	0	12,579,528	17,193,139
Cemetery #6 - Rose Valley	863,171,290	16,408,403	35,506,092	0	10,938,401	105,083,119
Cemetery #7 - Stella	102,573,191	1,320,222	1,039,007	0	1,210,734	13,449,942
Rural Partial County Library	1,635,487,452	13,266,880	8,475,099	0	26,367,513	47,914,262
Yale Valley Library	319,465,250	4,326,377	80,056,663	0	2,343,707	64,072,604
Ft Vancouver Library (Cowlitz ptn)	938,711,715	16,211,410	13,913,912	0	7,099,937	33,737

*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	6,123,102,622	67,358,584	33,679,292	154,898,004
Toutle Lake School District #130	491,678,930	125,605,263	77,086,660	14,327,056
Castle Rock Sch Dist #401 (Cowlitz ptn)	988,083,033	83,594,566	41,797,283	43,418,004
Kalama School District #402	1,564,648,009	114,969,916	62,638,190	26,319,482
Woodland Sch Dist #404 (Cowlitz ptn)	2,003,461,304	89,517,827	65,353,623	41,084,539
Kelso School District #458	2,842,388,771	142,495,695	71,247,848	93,131,120

I hereby attest that these amounts are the CERTIFIED ASSESSED VALUES used to calculate the 2020 levy for taxes to be collected in the year 2021.

Signed this 15th DAY OF JANUARY, 2021

*Emily Wilcox*  
Emily Wilcox, Cowlitz County Assessor

# Local School Levies

## Castle Rock School District #401

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	2,375,000 ÷	1,190,291,407 =	2.001186	200,000 ÷	1,237,789,834 =	0.161578	1.853005	2,117,601	0.996808	1,139,145	5.012577	5,831,746

----- New levy: State Part 2 begins

### School 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	144,360	5.450946	786.90	
2014	144,360	5.266950	760.34	
2015	152,810	5.116573	781.86	
2016	158,030	5.081641	803.05	
2017	169,960	5.010712	851.62	
2018	167,350	5.450256	912.10	<i>New levy, State Part 2</i>
2019	172,480	4.286735	739.38	<i>Enrichment levies capped at \$1.50</i>
2020	210,852	4.532203	955.62	<i>Enrichment levy cap raised to \$2.50</i>
2021	236,790	5.012577	1,186.93	

### On the ballot February 2021:

#### Capital Projects Levy

2022 collection: \$495,272

2023 collection: \$495,272

2024 collection: \$495,272

Based on the 2021 values, it will take a rate of about 40 cents per 1,000 to collect this amount each year.

# Local School Levies (continued)

## Kalama School District #402

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 ÷	1,627,286,199 =	1.470621	3,299,000 ÷	1,679,617,925 =	1.964137	1.853005	2,899,301	0.996808	1,559,654	6.284571	10,087,429

----- New levy: State Part 2 begins

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

Tax Year	"Parcel A" Assd Value	Total School Levvy Rate	School Taxes for "Parcel A"	
2013	152,740	4.784561	730.79	
2014	159,790	4.697372	750.59	
2015	170,170	4.594485	781.84	
2016	182,120	4.338567	790.14	
2017	190,270	4.353138	828.27	
2018	223,140	5.063686	1,129.91	<i>New levy, State Part 2</i>
2019	264,470	6.257328	1,654.88	<i>Enrichment levies capped at \$1.50</i>
2020	287,121	6.441588	1,849.52	<i>Enrichment levy cap raised to \$2.50</i>
2021	328,900	6.284571	2,067.00	

# Local School Levies (continued)

## Kelso School District #458

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 ÷	2,913,636,619 =	2.105212	6,900,000 ÷	2,984,884,466 =	2.311647	1.853005	5,266,961	0.996808	2,833,316	7.266672	21,000,276

----- New levy: State Part 2 begins

### School 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	177,520	8.148270	1,446.48
2014	187,810	7.986752	1,499.99
2015	187,810	7.900998	1,483.89
2016	196,800	7.598904	1,495.46
2017	223,730	7.426740	1,661.58
2018	257,700	7.837738	2,019.79
2019	316,850	7.014772	2,222.63
2020	327,759	6.942222	2,275.38
2021	346,360	7.266672	2,516.88

New levy, State Part 2

Enrichment levies capped at \$1.50

Enrichment levy cap raised to \$2.50

# Local School Levies (continued)

## Longview School District #122

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	13,790,705 ÷	6,156,781,914 =	2.255056	7,762,936 ÷	6,190,461,206 =	1.254016	1.853005	11,346,140	0.996808	6,103,558	6.358884	39,003,338

----- New levy: State Part 2 begins

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

Tax Year	"Parcel A" Assd Value	Total School Levvy 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	<i>New levy, State Part 2</i>
2019	253,410	5.425638	1,374.91	<i>Enrichment levies capped at \$1.50</i>
2020	289,350	5.636578	1,630.94	<i>Enrichment levy cap raised to \$2.50</i>
2021	306,660	6.358884	1,950.02	

# Local School Levies (continued)

## Toutle Lake School District #130

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 ÷	568,765,590 =	2.409942	480,000 ÷	617,284,193 =	0.777600	1.853005	911,084	0.996808	490,109	6.037354	3,239,418

----- New levy: State Part 2 begins

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

Tax Year	"Parcel A" Assd Value	Total School Levvy Rate	School Taxes for "Parcel A"	
2013	275,680	6.162963	1,699.01	
2014	275,680	6.043393	1,666.04	
2015	293,770	5.468744	1,606.55	
2016	302,580	6.571115	1,988.29	
2017	321,090	6.407434	2,057.36	
2018	304,860	6.688211	2,038.97	<i>New levy, State Part 2</i>
2019	346,650	5.090207	1,764.52	<i>Enrichment levies capped at \$1.50</i>
2020	381,664	5.958431	2,274.12	<i>Enrichment levy cap raised to \$2.50</i>
2021	395,920	6.037354	2,390.31	

# Local School Levies (continued)

## Woodland School District #404

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 ÷	2,305,035,167 =	2.361204	3,650,000 ÷	2,329,055,419 =	1.567159	1.853005	41,489,746	0.996808	2,231,890	6.778175	52,771,636

----- New levy: State Part 2 begins

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

Tax Year	"Parcel A" Assd Value	Total School Levvy Rate	School Taxes for "Parcel A"	
2013	223,170	7.263426	1,620.98	
2014	233,920	7.036118	1,645.89	
2015	249,740	6.929376	1,730.54	
2016	281,900	6.638317	1,871.34	
2017	294,730	6.550854	1,930.73	
2018	346,530	7.184923	2,489.79	<i>New levy, State Part 2</i>
2019	350,990	5.730127	2,011.22	<i>Enrichment levies capped at \$1.50</i>
2020	379,302	6.812998	2,584.18	<i>Enrichment levy cap raised to \$2.50</i>
2021	432,550	6.778175	2,931.90	

# Segregated Levy Rates - 2021 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 \$ 10.0691809834**

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.

<b>TAXING DISTRICT</b>	<b>2021 Payable</b>	<b>2020 Payable</b>	<b>Variance</b>
State School Levy Part I	1.8530047697	1.894026	-0.041021
State School Levy Part II	0.9968077622	1.019117	-0.022310
County Current Expense	1.5806707011	1.606575	-0.025904
<i>C.E. Includes: Veteran's Relief</i>	0.0112500000	0.011250	0.000000
<i>&amp; Human Svcs Mental Health</i>	0.0250000000	0.025000	0.000000
County Road District (R)	1.2849040060	1.371455	-0.086551
City of Castle Rock (CR)	1.9746582751	2.130013	-0.155355
City of Kalama (KM)	1.4305613689	1.486329	-0.055768
City of Kelso (KE)	1.4683320819	1.628919	-0.160587
City of Longview (LV)	2.4150502009	2.638906	-0.223856
City of Woodland (WD)	2.3642503212	2.466663	-0.102412
Longview School Dist (#122)	3.5090712873	2.723436	0.785635
Toutle School Dist (#130)	3.1875415473	3.045289	0.142253
Castle Rock School Dist (#401)	2.1627647394	1.619062	0.543703
Kalama School Dist (#402)	3.4347586273	3.528446	-0.093688
Woodland School Dist (#404)	3.9283628194	3.899856	0.028507
Kelso School Dist (#458)	4.4168596815	4.029080	0.387779
Fire Dist #1 - Woodland (#1)	1.2463474593	1.295878	-0.049531
Fire Dist #2 - Lv / Kelso	1.2823971206	1.395944	-0.113547
Fire Dist #3 - Toutle (#3)	0.6188202486	0.678853	-0.060033
Fire Dist #5 - Kalama (#5)	1.1928295873	1.236330	-0.043500
Fire Dist #6 - Castle Rock (#6)	1.0018366407	1.024883	-0.023046
Fire Dist #7 - Cougar (#7)	0.7690911278	0.923644	-0.154553
Fire Dist #20 - Ryderwood (#20)	0.5621018636	0.631751	-0.069649

<b>TAXING DISTRICT</b>	<b>2021 Payable</b>	<b>2020 Payable</b>	<b>Variance</b>
Port of Kalama (Km)	0.0000000000	0.000000	0.000000
Port of Longview (Lv)	0.1952773507	0.210639	-0.015362
Port of Woodland (Wd)	0.2134016720	0.228247	-0.014846
Cemetery #1 - Castle Rock (C1)	0.0508744131	0.051770	-0.000895
Cemetery #2 - Woodland (C2)	0.0624317568	0.064639	-0.002207
Cemetery #3 - Toutle (C3)	0.0168583527	0.018499	-0.001641
Cemetery #4 - Ostrander (C4)	0.0807134270	0.084058	-0.003344
Cemetery #5 - Kalama (C5)	0.0871647183	0.089088	-0.001924
Cemetery #6 - Rose Valley (C6)	0.0579259303	0.063626	-0.005700
Cemetery #7 - Stella (C7)	0.0551216155	0.067010	-0.011888
Fort Vancouver Reg Library (VL)	0.3427465249	0.352708	-0.009962
Rural Partial-County Library (RL)	0.2405998282	0.261038	-0.020438
Yale Valley Library (YL)	0.3744570027	0.368609	0.005848
E.M.S. #1 (E1)	0.4753599702	0.500000	-0.024640
E.M.S. #3 (E3)	0.3352962451	0.370387	-0.035091
E.M.S. #20 (E20)	0.3994118164	0.415659	-0.016247

## 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)	0.4582604345	0.451830	0.006431
CDID #2 (Woodland)	1.5720563972	1.507317	0.064739
CDID #3 (Kelso)	2.4614069075	2.255184	0.206223
Drain 010 (North Kelso)	2.9599194208	3.175756	-0.215837
Lexington Flood 040 (Lower)	3.1525272165	3.410912	-0.258385
Lexington Flood 041 (Upper)	0.5455517917	0.524422	0.021130
Dike 015 (Willow Grove)	5.0748333286	5.024230	0.050604
Silver Lake Flood 020	1.0497630098	0.941875	0.107888
Mosquito Flat fee, base rate:	4.65	4.55	0.100000
Noxious Weed	4.82 + .10/ac	4.82 + .10/ac	0.000000
Noxious Weed - Forestland	0.48 + .001/ac	0.48 + .001/ac	0.000000
Stormwater Utility	\$36 /parcel	\$36 /parcel	0.000000

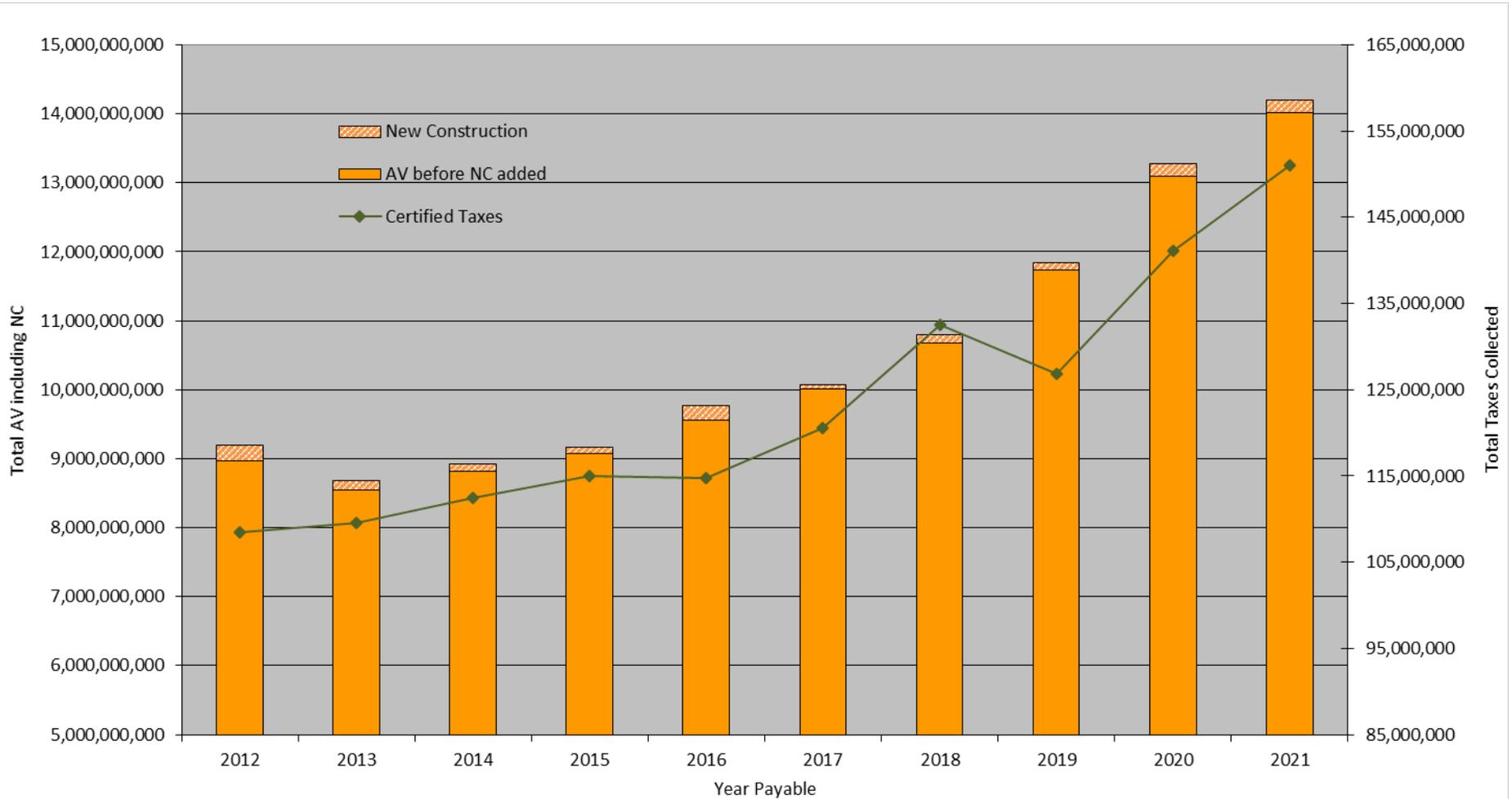
# Consolidated Levy Rates - 2021 Payable

TAX		2021 PAYABLE		2020 PAYABLE		TAX		2021 PAYABLE		2020 PAYABLE	
CODE	TAXING DISTRICTS	EXEMPT RATE	REGULAR RATE	Ex Rate	Reg Rate	CODE	TAXING DISTRICTS	EXEMPT RATE	REGULAR RATE	Ex Rate	Reg Rate
400	LV-122-Lv	6.0440030224	<b>10.5498820719</b>	6.350146	10.092699	770	R-402-Wd-C5	5.0191458671	<b>9.4507122566</b>	5.189391	9.736955
410	R-122-Lv	4.9138568275	<b>9.4197358770</b>	5.082694	8.825248	780	R-402-Km-C6	4.7765054071	<b>9.2080717966</b>	4.935681	9.483245
415	R-122-Lv-RL	5.1544566557	<b>9.6603357052</b>	5.343732	9.086285	790	R-402-Lv-C6	4.9717827578	<b>9.4033491473</b>	5.146320	9.693884
420	R-122-Lv-#2-RL	6.2336675935	<b>10.9427328258</b>	6.508753	10.482229	795	R-402-Lv-#5-C6	6.1646123451	<b>10.5961787346</b>	6.382650	10.930214
421	R-122-Lv-#2-RL	4.3806628238	<b>9.0897280561</b>	4.614728	8.588203	800	KE-458-Lv-#2	6.1764958412	<b>11.7933494677</b>	6.505180	11.784300
425	R-122-Lv-#2	5.9930677653	<b>10.7021329976</b>	6.247716	10.221191	802	KE-458-Lv-#2-C6	6.2344217715	<b>11.8512753980</b>	6.568806	11.847925
430	R-122-Lv-#6-RL	6.1562932964	<b>10.6621723459</b>	6.368614	10.111168	805	LV-458-Lv	6.0440030224	<b>11.4576704661</b>	6.350146	11.398343
440	R-122-Lv-C7-RL	5.2095782712	<b>9.7154573207</b>	5.410742	9.153295	810	R-458-Lv	4.9138568275	<b>10.3275242712</b>	5.082694	10.130892
450	R-122-Lv-#2-C7-RL	6.2887892090	<b>10.9978544413</b>	6.575763	10.549239	815	R-458-Lv-RL	5.1544566557	<b>10.5681240994</b>	5.343732	10.391929
510	R-130-Lv-C3	4.9307151802	<b>9.1150644897</b>	5.101193	9.165600	820	R-458-Lv-C4	4.9945702545	<b>10.4082376982</b>	5.166752	10.214949
515	R-130-Lv-C3-E3	5.2660114253	<b>9.4503607348</b>	5.471581	9.535987	825	R-458-Km-C6	4.7765054071	<b>10.1901728508</b>	4.935681	9.983879
520	R-130-Lv-#3-C3-E3	5.8848316739	<b>10.0691809834</b>	6.150434	10.214840	830	R-458-Lv-#2	5.9930677653	<b>11.6099213918</b>	6.247716	11.526835
521	R-130-Lv-#3-C3-E3	4.0318269042	<b>8.2161762137</b>	4.256408	8.320814	835	R-458-Lv-#2-RL	6.2336675935	<b>11.8505212200</b>	6.508753	11.787873
530	R-130-Lv-#6-C3	5.9325518209	<b>10.1169011304</b>	6.126076	10.190482	840	R-458-Lv-#2-C4	6.0737811923	<b>11.6906348188</b>	6.331773	11.610893
540	R-130-Lv-C1	4.9647312406	<b>9.1490805501</b>	5.134464	9.198870	845	R-458-Lv-#5-C6	6.1646123451	<b>11.5782797888</b>	6.382650	11.430847
545	R-130-Lv-C1-E3	5.3000274857	<b>9.4843767952</b>	5.504851	9.569257	850	R-458-Lv-C6	4.9717827578	<b>10.3854502015</b>	5.146320	10.194517
550	R-130-Lv-#3-C1-E3	5.9188477343	<b>10.1031970438</b>	6.183704	10.248110	855	R-458-Km-#5-C6	5.9693349944	<b>11.3830024381</b>	6.172011	11.220208
600	CR-401-Lv-#6-C1	6.6563221504	<b>9.8158946520</b>	6.917905	9.556084	860	R-458-Lv-#2-C6	6.0509936956	<b>11.6678473221</b>	6.311342	11.590461
620	R-401-Lv-C1	4.9647312406	<b>8.1243037422</b>	5.134464	7.772643	861	R-458-Lv-#2-C6	4.1979889259	<b>9.8148425524</b>	4.417316	9.696435
625	R-401-Lv-C1-E3	5.3000274857	<b>8.4595999873</b>	5.504851	8.143030	865	R-458-Km-#2-C6	5.8557163449	<b>11.4725699714</b>	6.100703	11.379822
630	R-401-Lv-#2-C1	6.0439421784	<b>9.4067008628</b>	6.299485	9.168587	880	R-458-Lv-#6	5.9156934682	<b>11.3293609119</b>	6.107577	11.155774
640	R-401-Lv-#3-C1-E3	5.9188477343	<b>9.0784202359</b>	6.183704	8.821883	885	R-458-Lv-#6-RL	6.1562932964	<b>11.5699607401</b>	6.368614	11.416812
650	R-401-Lv-#6-C1	5.9665678813	<b>9.1261403829</b>	6.159346	8.797526	890	R-458-Lv-#6-C4	5.9964068952	<b>11.4100743389</b>	6.191634	11.239832
651	R-401-Lv-#6-C1	4.1135631116	<b>7.2731356132</b>	4.265321	6.903500	900	WD-404-Wd-C2-VL	6.4165057457	<b>11.3416763273</b>	6.612858	11.531831
660	R-401-Lv-#6	5.9156934682	<b>9.0752659698</b>	6.107577	8.745756	910	R-404-Wd-C2	4.9944129056	<b>9.9195834872</b>	5.164941	10.083914
670	R-401-Lv	4.9138568275	<b>8.0734293291</b>	5.082694	7.720873	912	R-404-Wd-C2-YL	5.3688699083	<b>10.2940404899</b>	5.533550	10.452523
675	R-401-Lv-E20	5.3132686439	<b>8.4728411455</b>	5.498353	8.136532	915	R-404-Wd-C2-E1-YL	5.8442298785	<b>10.7694004601</b>	6.033550	10.952523
680	R-401-Lv-#20-E20	5.8753705075	<b>9.0349430091</b>	6.130104	8.768283	917	R-404-Wd-C2-E1	5.4697728758	<b>10.3949434574</b>	5.664941	10.583914
710	R-402-Km	4.7185794768	<b>9.1501458663</b>	4.872055	9.419619	920	R-404-Wd-#1-C2	6.2407603649	<b>11.1659309465</b>	6.460820	11.379793
715	R-402-Km-#5-C6	5.9693349944	<b>10.4009013839</b>	6.172011	10.719575	921	R-404-Wd-#1-C2	4.3877555952	<b>9.3129261768</b>	4.566794	9.485767
720	R-402-Lv	4.9138568275	<b>9.3454232170</b>	5.082694	9.630258	930	R-404-Km-C2-E1-YL	5.6308282065	<b>10.5559987881</b>	5.805303	10.724276
725	R-402-Lv-E1	5.3892167977	<b>9.8207831872</b>	5.582694	10.130258	935	R-404-Km-C2-YL	5.1554682363	<b>10.0806388179</b>	5.305303	10.224276
730	R-402-Lv-C4	4.9945702545	<b>9.4261366440</b>	5.166752	9.714316	937	R-404-Km-C2	4.7810112336	<b>9.7061818152</b>	4.936694	9.855667
735	R-402-Km-E1	5.1939394470	<b>9.6255058365</b>	5.372055	9.919619	940	R-404-Wd-#7-C2-E1-YL	6.6133210063	<b>11.5384915879</b>	6.957194	11.876167
750	KM-402-Km-#5-C5	6.1442311453	<b>10.5757975348</b>	6.312348	10.859912	941	R-404-Wd-#7-C2-E1-YL	4.7603162366	<b>9.6854868182</b>	5.063168	9.982141
752	KM-402-Km-#5-C6	6.1149923573	<b>10.5465587468</b>	6.286885	10.834449	950	R-404-Wd-#5-C2	6.1872424929	<b>11.1124130745</b>	6.401271	11.320244
760	R-402-Km-C5	4.8057441951	<b>9.2373105846</b>	4.961144	9.508708	960	R-404-Km-#7-C2-E1-YL	6.3999193343	<b>11.3250899159</b>	6.728947	11.647920
765	R-402-Km-#5-C5	5.9985737824	<b>10.4301401719</b>	6.197473	10.745037	965	R-404-Km-#1-C2	6.0273586929	<b>10.9525292745</b>	6.232573	11.151546

# Regular Taxing Districts Four-Year Comparison

	2018 PAYABLE			2019 PAYABLE			2020 PAYABLE			2021 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	\$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	\$26,296,615	14,191,336,919	1.853005
State Part II	\$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	\$13,968,224	14,012,956,689	0.996808
County Current Expense	\$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	\$22,432,474	14,191,744,039	1.580671
County Road Dept	\$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	\$9,852,556	7,667,931,576	1.284904
Port of Kalama	\$0	1,223,322,961	0.000000	\$0	1,321,229,331	0.000000	\$0	1,475,285,519	0.000000	\$0	0	0.000000
Port of Longview	\$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	\$2,067,706	10,588,560,281	0.195277
Port of Woodland	\$200,000	1,506,929,109	0.132720	\$398,124	1,644,445,068	0.242102	\$417,021	1,827,058,672	0.228247	\$428,793	2,009,323,525	0.213402
Castle Rock	\$382,689	147,389,203	2.596452	\$388,119	161,921,641	2.396958	\$389,679	182,946,788	2.130012	\$402,765	203,966,937	1.974658
Castle Rock - Voted Levies	\$62,502	144,133,822	0.433640	\$71,996	158,199,618	0.455098	\$0	0	0.000000	\$0	0	0.000000
Kalama	\$459,833	264,163,618	1.740714	\$479,717	302,898,118	1.583756	\$499,589	336,122,758	1.486328	\$528,085	369,145,296	1.430561
Kelso	\$1,511,643	817,786,086	1.848458	\$1,537,735	871,612,563	1.764241	\$1,584,537	972,753,779	1.628918	\$1,609,180	1,095,923,749	1.468332
Longview	\$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	\$9,457,493	3,916,064,766	2.415050
Woodland	\$1,404,203	727,411,584	1.930410	\$1,463,152	794,104,367	1.842518	\$2,177,550	882,791,968	2.466662	\$2,219,349	938,711,715	2.364250
Fire #1 - Woodland	\$826,648	551,098,737	1.500000	\$854,015	603,836,727	1.414314	\$899,492	694,117,639	1.295878	\$935,599	750,672,690	1.246347
Fire #2 - Lv/Kelso	\$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	\$4,081,677	3,782,093,803	1.079211
Fire #2 - Bond	\$761,864	2,708,820,708	0.281253	\$761,368	2,985,990,463	0.254980	\$780,650	3,380,580,640	0.230921	\$757,133	3,726,301,661	0.203186
Fire #3 - Toutle	\$248,808	307,712,926	0.808572	\$263,388	355,629,187	0.740625	\$272,345	401,184,199	0.678852	\$283,876	458,737,413	0.618820
Fire #20 - Ryderwood (fka Fire	\$15,360	19,731,315	0.778470	\$16,444	23,079,067	0.712527	\$98,969	156,658,047	0.631750	\$20,663	36,760,685	0.562102
Fire #5 - Kalama	\$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	\$1,842,957	1,545,029,583	1.192830
Fire #6 - Castle Rock	\$828,067	784,065,887	1.056119	\$894,706	851,160,558	1.051160	\$1,002,690	978,346,089	1.024882	\$1,042,607	1,040,695,616	1.001837
Fire #7 - Cougar	\$199,440	205,215,053	0.971859	\$209,575	218,506,496	0.959127	\$264,220	286,062,650	0.923643	\$231,960	301,602,498	0.769091
EMS #1	\$99,621	223,556,909	0.445617	\$101,570	239,381,246	0.424302	\$128,647	257,293,471	0.500000	\$152,279	320,344,601	0.475360
EMS #1 - Bond levy	\$218,913	222,284,613	0.984833	\$0	0	0.000000	\$0	0	0.000000	\$0	0	0.000000
EMS #3	\$140,116	323,494,826	0.433133	\$147,589	375,461,287	0.393088	\$154,287	416,555,438	0.370387	\$159,031	474,299,973	0.335296
EMS #20 (fka EMS #4)	\$9,106	20,516,185	0.443828	\$11,166	23,872,827	0.467712	\$65,582	157,777,445	0.415658	\$14,916	37,344,375	0.399412
Cemetery #1 - Castle Rock	\$45,324	740,175,682	0.061234	\$46,035	803,837,850	0.057269	\$47,617	919,787,505	0.051770	\$49,593	974,812,227	0.050874
Cemetery #2 - Woodland	\$118,999	1,518,016,275	0.078391	\$123,528	1,656,358,144	0.074578	\$119,000	1,840,994,591	0.064639	\$118,479	1,359,254,091	0.087165
Cemetery #3 - Toutle	\$7,261	334,879,087	0.021683	\$7,503	385,164,350	0.019480	\$7,901	427,097,100	0.018499	\$21,084	261,220,478	0.080713
Cemetery #4 - Ostrander	\$19,472	196,598,615	0.099045	\$20,100	219,127,495	0.091726	\$20,550	244,475,431	0.084058	\$50,000	863,171,290	0.057926
Cemetery #5 - Kalama	\$105,900	1,030,268,254	0.102789	\$109,195	1,127,462,241	0.096850	\$112,247	1,259,950,385	0.089088	\$8,221	487,651,439	0.016858
Cemetery #6 - Rose Valley	\$47,455	637,508,983	0.074438	\$47,455	705,220,214	0.067291	\$50,000	785,845,918	0.063626	\$5,654	102,573,191	0.055122
Cemetery #7 - Stella	\$5,344	70,843,413	0.075436	\$5,614	78,697,827	0.071337	\$5,563	83,017,646	0.067010	\$126,400	2,024,610,652	0.062432
Ft Vancouver Reg Library	\$286,998	727,411,584	0.394547	\$288,721	794,104,367	0.363580	\$308,030	873,328,240	0.352708	\$321,740	938,711,715	0.342747
Rural Partial-County Library	\$370,859	1,185,284,165	0.312886	\$377,518	1,309,769,515	0.288232	\$386,173	1,479,376,889	0.261038	\$393,498	1,635,487,452	0.240600
Yale Valley Library	\$91,436	222,655,511	0.410659	\$93,078	238,180,365	0.390786	\$94,509	256,393,922	0.368609	\$119,626	319,465,250	0.374457

# Assessed Value, Taxes, and New Construction



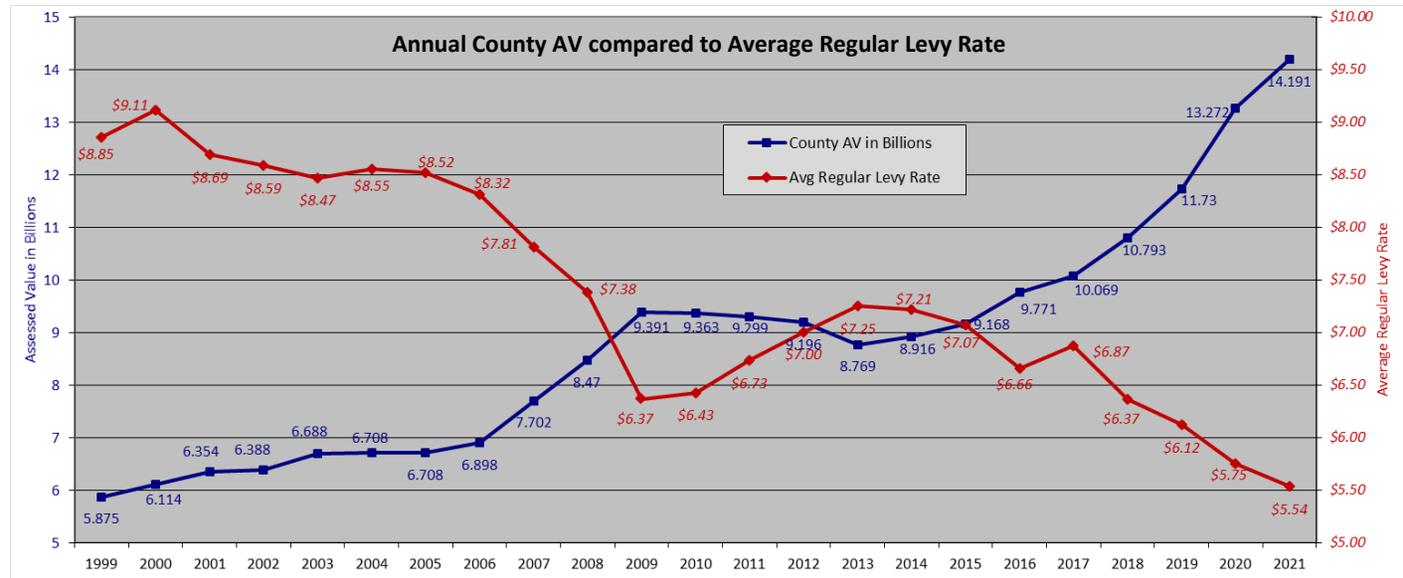
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
AV before NC added	8,969,512,516	8,540,739,833	8,816,934,011	9,081,432,656	9,553,464,556	10,015,363,837	10,676,029,264	11,730,207,567	13,090,725,717	14,019,785,515
New Construction	227,340,870	139,136,570	99,698,970	87,404,160	217,995,880	53,754,380	117,862,030	108,220,440	181,288,508	171,958,524
Total County AV	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	14,191,744,039
Certified Taxes	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	150,989,819

# Levy Rate Trends and Assessed Value

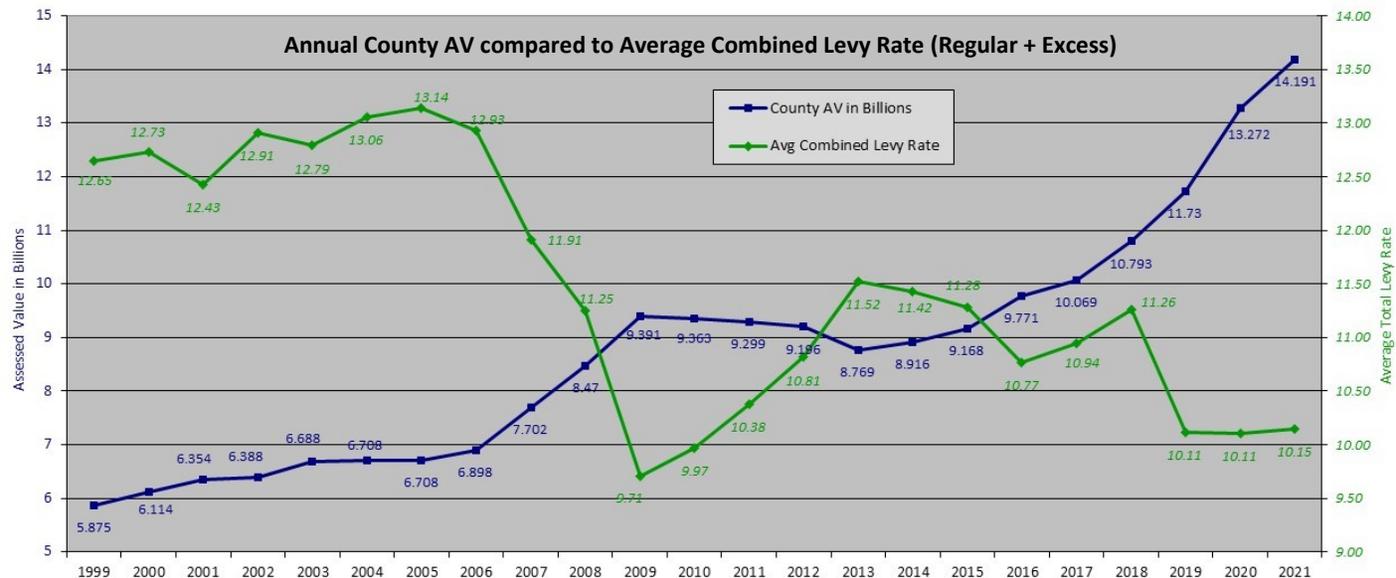
In a budget-based property tax system, the basic formula to calculate levy rates is relatively simple:

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

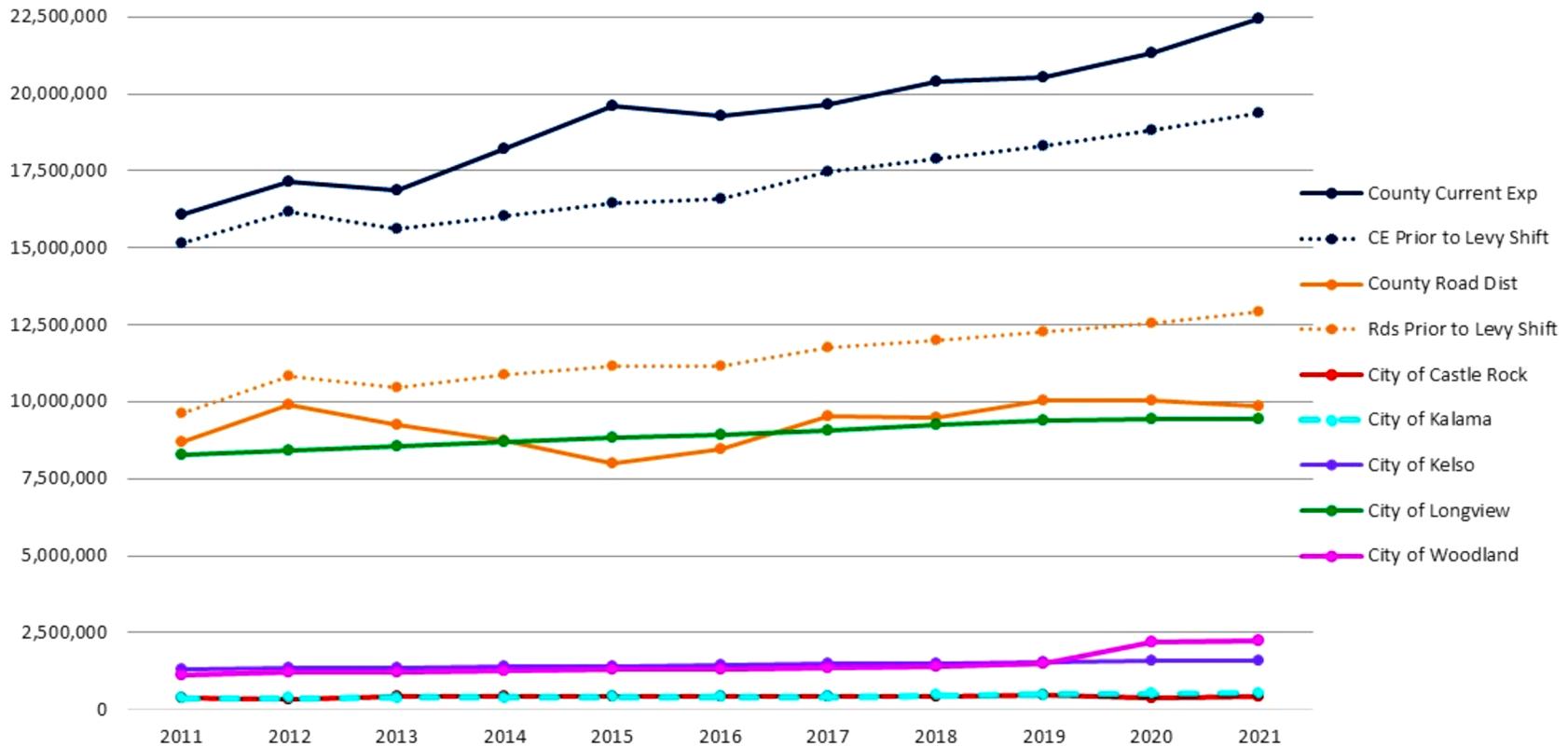
In general, as property values increase, the levy rates decrease. This can be seen in the graph to the right, comparing the total County value to the average regular levy rate over the past twenty years.



However, it's important to note 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.



# 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, 2020, and 2021.

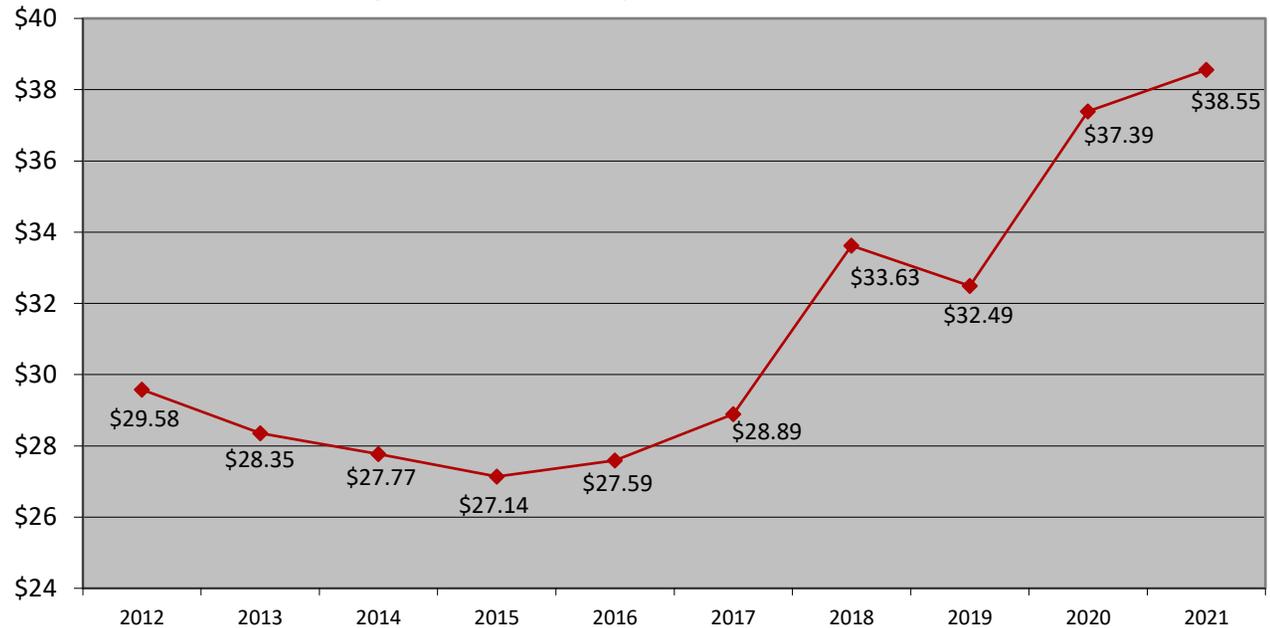
<u>COUNTY &amp; CITIES</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
County Current Exp	16,092,807	17,150,115	16,846,737	18,210,689	19,625,338	19,277,010	19,652,230	20,398,225	20,524,626	21,322,485	22,432,474
C.E. Prior to Levy Shift	15,134,277	16,191,585	15,623,210	16,049,764	16,464,413	16,577,010	17,452,230	17,898,225	18,324,626	18,822,485	19,382,474
County Road Dist	8,670,297	9,884,254	9,237,281	8,720,183	7,984,133	8,442,661	9,551,692	9,500,471	10,047,868	10,054,907	9,852,556
Roads Prior to Levy Shift	9,628,827	10,842,784	10,460,816	10,881,108	11,145,058	11,142,661	11,751,692	12,000,471	12,247,868	12,554,907	12,902,556
City of Castle Rock	356,000	345,407	405,119	415,552	422,659	429,537	439,008	445,191	460,119	389,679	402,765
City of Kalama	364,361	375,230	380,050	388,527	402,183	417,021	422,600	459,833	479,717	499,589	528,085
City of Kelso	1,329,253	1,347,579	1,368,390	1,393,874	1,412,682	1,450,135	1,472,804	1,511,643	1,537,735	1,584,537	1,609,180
City of Longview	8,284,506	8,419,453	8,533,948	8,671,020	8,846,766	8,946,920	9,064,378	9,249,161	9,396,286	9,434,878	9,457,493
City of Woodland	1,127,224	1,210,569	1,227,300	1,261,754	1,290,494	1,314,451	1,352,919	1,404,203	1,480,545	2,177,550	2,242,741

# 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.

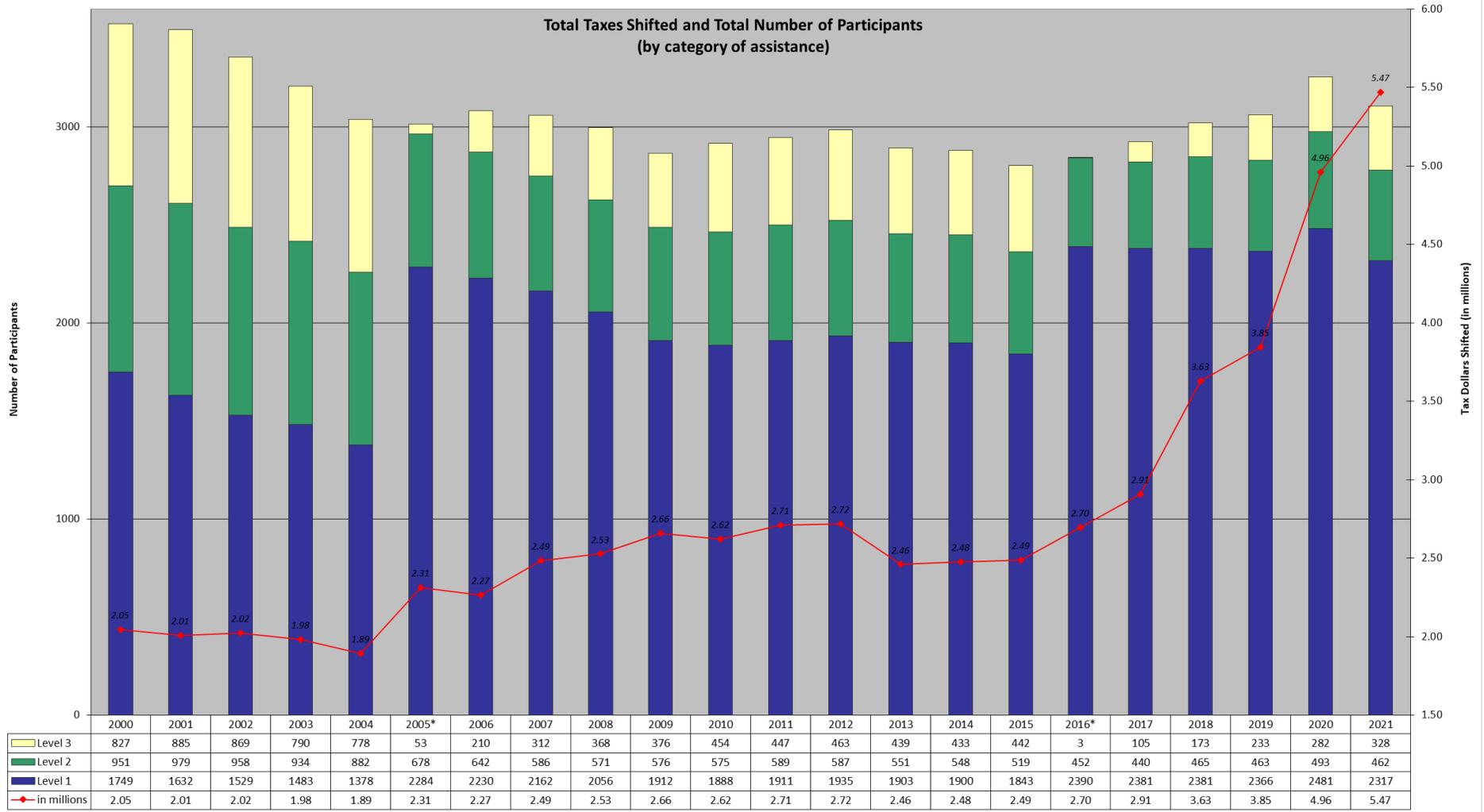
It is important to recognize that this exemption program represents a **SHIFT** in the tax obligation throughout the county. The taxing districts still collect their full lawful levy, however that obligation is shifted to the other taxpayers within the district. The grid below shows the approximate amount of the taxes shifted annually, and the graph at right demonstrates the impact of that shift to the average taxpayer.

Average Dollar Increase per \$100,000 Assessed Value



Year Payable	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
<b>County Taxable AV</b>	<b>9,196,853,386</b>	<b>8,679,876,403</b>	<b>8,916,632,981</b>	<b>9,168,836,816</b>	<b>9,771,460,436</b>	<b>10,069,118,217</b>	<b>10,793,891,294</b>	<b>11,838,428,007</b>	<b>13,272,014,225</b>	<b>14,191,744,039</b>
Average Regular Levy Rate	7.004004	7.250293	7.214338	7.069119	6.655650	6.870389	6.368667	6.120621	5.751090	5.537164
Average Excess Levy Rate	3.810429	4.272830	4.209983	4.211396	4.113559	4.072651	4.895747	3.993257	4.362979	4.607942
<b>Average Levy Rate</b>	<b>10.814433</b>	<b>11.523123</b>	<b>11.424321</b>	<b>11.280515</b>	<b>10.769209</b>	<b>10.943040</b>	<b>11.264414</b>	<b>10.113878</b>	<b>10.114070</b>	<b>10.145106</b>
Seniors, Market Value	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	637,391,304
Seniors, Frozen Value	<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>	<u>373,875,900</u>
Reduction to Assessed Value	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	263,515,404
<i>Dollars shifted</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>	<i>\$2,673,392</i>
Exempt from Regular Levies	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	194,796,835
<i>Dollars shifted</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>	<i>\$1,078,622</i>
Exempt from Excess Levies	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	373,178,205
<i>Dollars shifted</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>	<i>\$1,719,584</i>
<b>TAX DOLLARS SHIFTED:</b>	<b>\$2,720,404</b>	<b>\$2,460,968</b>	<b>\$2,476,503</b>	<b>\$2,488,532</b>	<b>\$2,696,322</b>	<b>\$2,908,945</b>	<b>\$3,629,454</b>	<b>3,846,527</b>	<b>\$4,962,409</b>	<b>\$5,471,597</b>
Approximate levy rate adjustment	0.295797	0.283526	0.277740	0.271412	0.275938	0.288898	0.336251	0.324919	0.373900	0.385548
Average Increase per \$100K AV	\$29.58	\$28.35	\$27.77	\$27.14	\$27.59	\$28.89	\$33.63	\$32.49	\$37.39	\$38.55

# Senior Citizen & Disabled Persons Exemptions



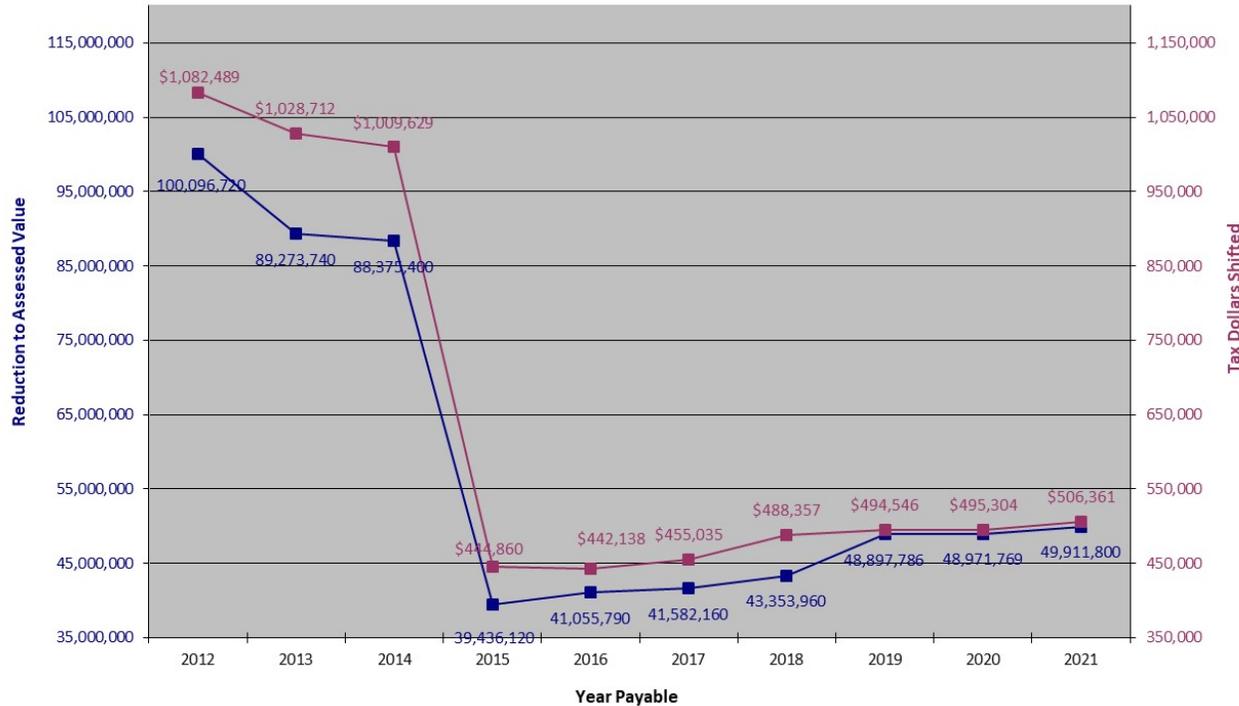
- Level 3:** Exempt from all voter approved excess levies.
- Level 2:** Exempt from all voter approved excess levies PLUS exempt from regular property taxes on the greater of \$50,000 or 35% of valuation, not to exceed \$70,000.
- Level 1:** Exempt from all voter approved excess levies PLUS exempt from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



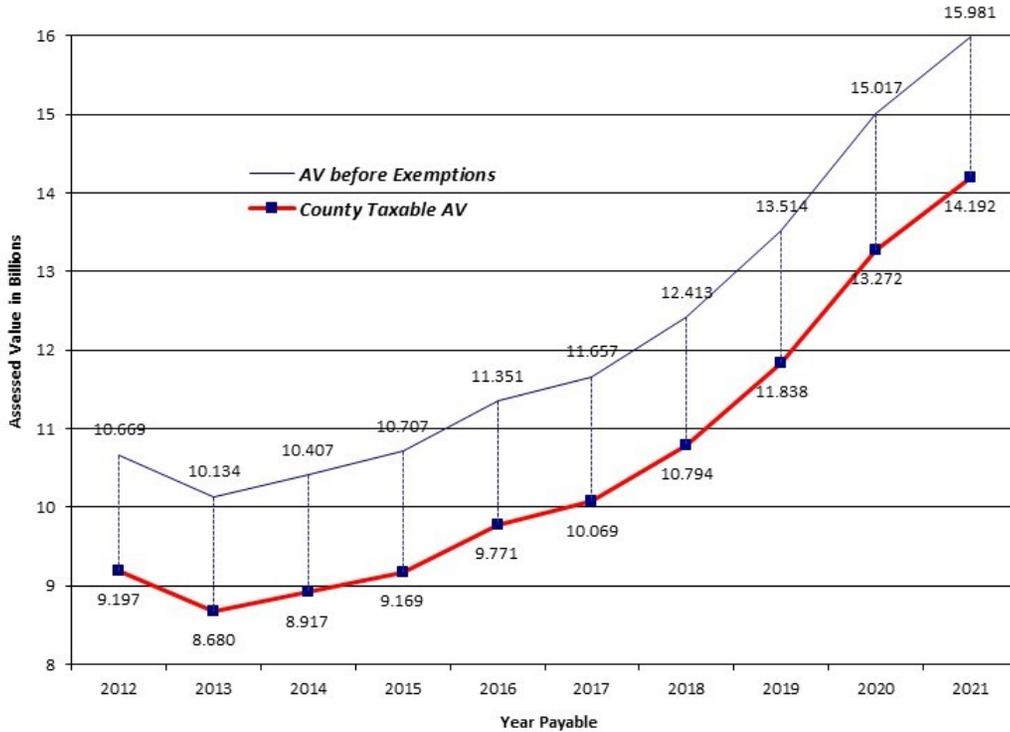
If land is approved for classification in the Current Use Open Space Program, it is then taxed according to its *current* use rather than its *highest and best* use. The Assessor's Office keeps a dual roll for Open Space property—one indicating the true market value of the property and one for the taxable (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	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Open Space Market	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	66,300,160
Open Space Taxable	<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>	<u>16,388,360</u>
<b>Reduction to AV</b>	<b>100,096,720</b>	<b>89,273,740</b>	<b>88,375,400</b>	<b>39,436,120</b>	<b>41,055,790</b>	<b>41,582,160</b>	<b>43,353,960</b>	<b>48,897,786</b>	<b>48,971,769</b>	<b>49,911,800</b>
Average Levy Rate	<b>10.814433</b>	<b>11.523123</b>	<b>11.424321</b>	<b>11.280515</b>	<b>10.769209</b>	<b>10.943040</b>	<b>11.264414</b>	<b>10.113879</b>	<b>10.114070</b>	<b>10.145106</b>
TAX DOLLARS SHIFTED:	1,082,489	1,028,712	1,009,629	444,860	442,138	455,035	488,357	494,546	495,304	506,361
Approx Levy Rate Increase	0.117702	0.118517	0.113230	0.048519	0.045248	0.045191	0.045244	0.041775	0.037319	0.035680
<b>Avg increase per \$100k AV</b>	<b>\$11.77</b>	<b>\$11.85</b>	<b>\$11.32</b>	<b>\$4.85</b>	<b>\$4.52</b>	<b>\$4.52</b>	<b>\$4.52</b>	<b>\$4.18</b>	<b>\$3.73</b>	<b>\$3.57</b>

# Public & Private Exempt Properties

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

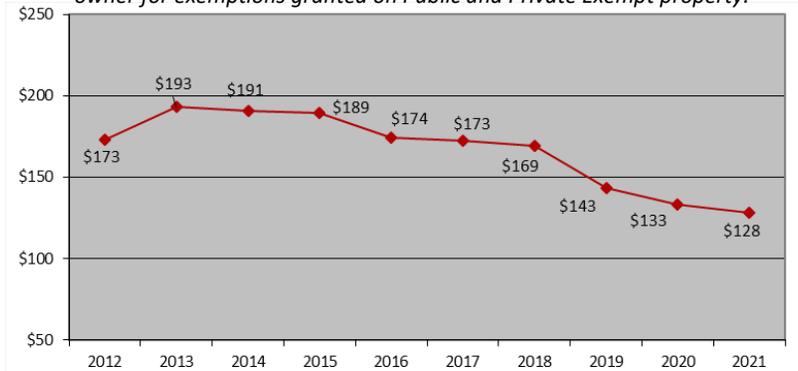


According to [RCW 84.36.010](#), all property belonging to the United States, the state, or any county or municipal corporation is exempt from property tax. This also extends to any property belonging to a federally recognized Indian tribe, if that property is used exclusively for essential government 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](#).

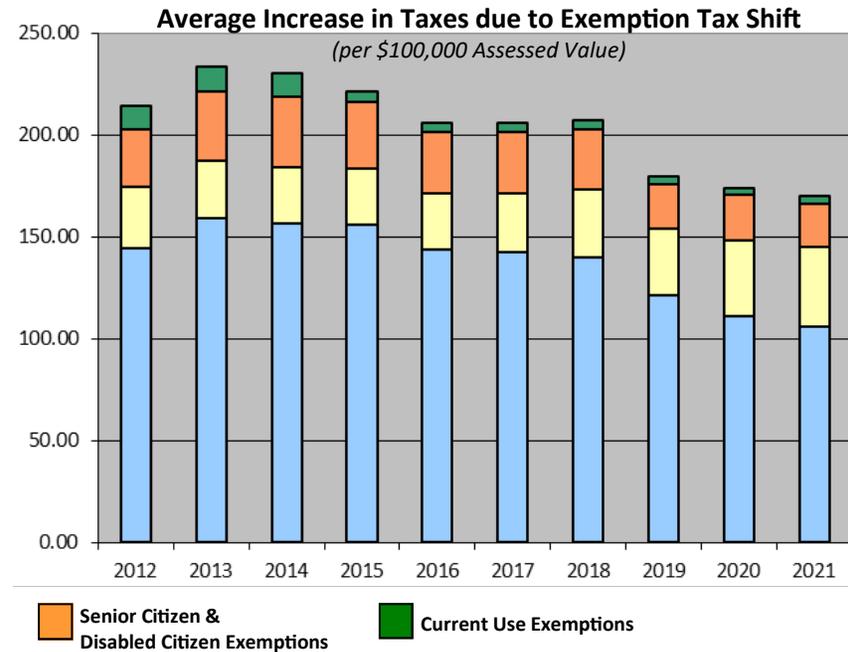
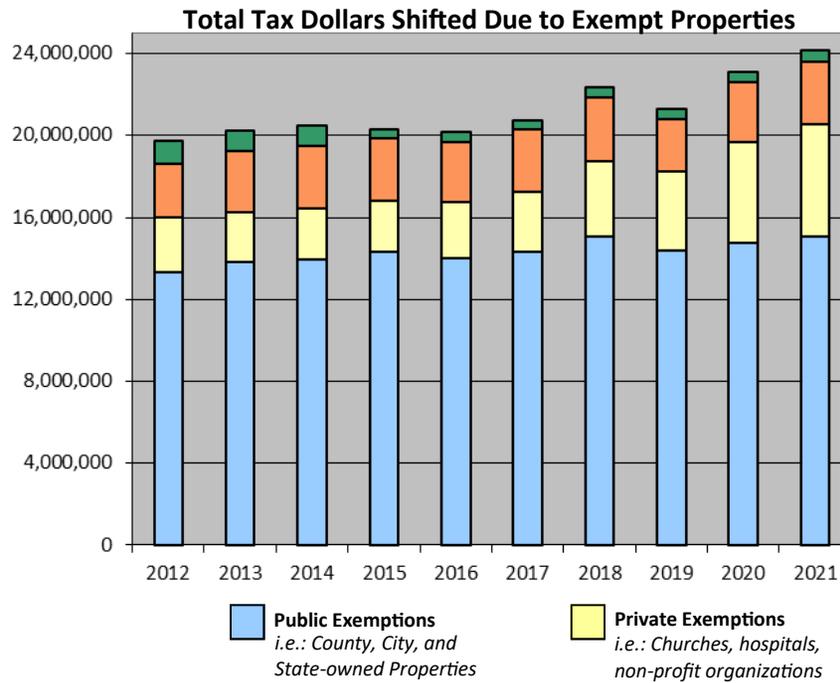
## Average Dollar Increase per \$100,000 Assessed Value

In other words, this is the average annual impact to the typical property owner for exemptions granted on Public and Private Exempt property.



	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Public Exempt, Market Vale	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	1,485,389,615
Tax dollars shifted for Public Ex	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	15,069,435
Private Exempt, Market Value	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	304,181,830
Tax dollars shifted for Private Ex	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	3,085,957
<b>Average Levy Rate</b>	<b>10.814433</b>	<b>11.523123</b>	<b>11.424321</b>	<b>11.280515</b>	<b>10.769209</b>	<b>10.943040</b>	<b>11.264414</b>	<b>10.113878</b>	<b>10.114070</b>	<b>10.145106</b>
<b>Total Reduction to AV</b>	<b>1,472,448,411</b>	<b>1,454,053,676</b>	<b>1,490,434,239</b>	<b>1,538,205,146</b>	<b>1,579,616,809</b>	<b>1,588,277,346</b>	<b>1,619,506,097</b>	<b>1,675,964,004</b>	<b>1,745,259,240</b>	<b>1,789,571,445</b>
<b>Total Tax Dollars Shifted</b>	<b>15,923,695</b>	<b>16,755,239</b>	<b>17,027,199</b>	<b>17,351,746</b>	<b>17,011,224</b>	<b>17,380,583</b>	<b>18,242,787</b>	<b>16,950,495</b>	<b>17,651,674</b>	<b>18,155,392</b>
Approx Levy Rate adj	1.731429	1.930355	1.909600	1.892470	1.740909	1.726128	1.690103	1.431820	1.329992	1.279293
Avg increase per \$100k AV	\$173	\$193	\$191	\$189	\$174	\$173	\$169	\$143	\$133	\$128

# Tax Shift for Exempt Properties



## TAX DOLLARS SHIFTED for EXEMPT PROPERTIES

<u>Year Payable</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>	<u>2021</u>
Open Space Properties	1,082,489	1,028,712	1,009,629	444,860	442,138	455,035	488,357	494,546	495,304	506,361
Senior & Disabled Citizen Properties	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	5,471,597
Private Exempt Properties	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	3,085,957
Public Exempt Properties	<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>	15,069,435
<b>Total Taxes Shifted for Exempt Properties</b>	<b>19,726,588</b>	<b>20,244,920</b>	<b>20,513,332</b>	<b>20,285,138</b>	<b>19,999,365</b>	<b>20,744,563</b>	<b>22,360,598</b>	<b>21,291,568</b>	<b>23,109,387</b>	<b>24,133,350</b>

## AVERAGE DOLLAR INCREASE per \$100,000 ASSESSED VALUE

<u>Year Payable</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>	<u>2021</u>
Open Space Properties	11.77	11.85	11.32	4.85	4.52	4.52	4.52	4.18	3.73	3.57
Senior & Disabled Citizen Properties	29.58	28.35	27.77	27.14	26.06	28.89	33.63	32.49	37.39	38.55
Private Exempt Properties	28.44	34.02	34.40	33.03	30.58	30.15	29.13	21.76	21.91	21.74
Public Exempt Properties	<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>	106.18
<b>Total Average Increase per \$100,000 AV</b>	<b>214.49</b>	<b>233.24</b>	<b>230.06</b>	<b>221.24</b>	<b>204.67</b>	<b>206.02</b>	<b>207.16</b>	<b>179.85</b>	<b>174.12</b>	<b>170.04</b>

# The Story of One House

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



**Sample Home**  
Tax Code Area 400  
Neighborhood 39

<u>Taxing Districts in TCA 400</u>	<u>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>	<u>2021</u>
State	2.373297	2.447812	2.335586	2.282403	2.083654	2.136948	2.898810	2.596991	2.913142	2.849813
County Current Expense	1.864780	1.940896	2.042328	2.140439	1.972787	1.951732	1.889793	1.733729	1.606574	1.580671
City of Longview	3.114063	3.410017	3.423604	3.426732	3.395578	3.354365	3.159099	2.885858	2.638906	2.415050
Port of Longview	0.219240	0.216435	0.449998	0.449998	0.417696	0.343785	0.258562	0.239382	0.210638	0.195277
Longview Sch Dist #122	4.840069	4.930742	4.831662	4.870457	4.286176	4.594816	4.391939	2.828649	2.723436	3.509071
<b>TOTAL LEVY RATE:</b>	<b>12.411449</b>	<b>12.945902</b>	<b>13.083178</b>	<b>13.170029</b>	<b>12.155891</b>	<b>12.381646</b>	<b>12.598203</b>	<b>10.284609</b>	<b>10.092699</b>	<b>10.549882</b>

### Special Assessments

Mosquito Control Asmt	0.030894	0.035220	0.035535	0.035804	0.025416	0.035760	3.800000	3.800000	4.550000	4.650000
CDID #1 (Diking)	0.489075	0.483058	0.470212	0.459592	0.412470	0.450825	0.473654	0.451830	0.392575	0.458260
Noxious Weed Asmt	3.320000	3.320000	3.320000	3.320000	3.320000	4.320000	4.820000	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.*

	<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>	<u>2021</u>
<b>Property Value</b>	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	Annual Update + 0% Land + 7% Impr
Land Value	40,130	40,000	40,000	40,000	40,000	40,000	42,000	42,000	42,000	42,000
Improvements Value	<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>	<u>264,660</u>
TOTAL AV	<b>183,510</b>	<b>167,100</b>	<b>167,100</b>	<b>170,870</b>	<b>181,140</b>	<b>185,330</b>	<b>214,700</b>	<b>253,410</b>	<b>289,350</b>	<b>306,660</b>
TCA 400 Levy Rate (from above)	12.411449	12.945902	13.083178	13.170029	12.155891	12.381646	12.598203	10.284609	10.092699	10.549882
<b>PROPERTY TAX DUE:</b>	<b>\$2,277.63</b>	<b>\$2,163.26</b>	<b>\$2,186.20</b>	<b>\$2,250.36</b>	<b>\$2,201.92</b>	<b>\$2,294.69</b>	<b>\$2,704.84</b>	<b>\$2,606.24</b>	<b>\$2,920.32</b>	<b>\$3,235.22</b>
Mosquito Control	5.66	5.89	5.94	6.12	4.60	6.63	3.80	3.80	4.55	4.65
CDID #1 (Diking)	89.75	80.72	78.57	78.53	74.71	83.55	101.70	114.50	113.59	140.53
Noxious Weed Asmt	3.32	3.32	3.32	3.32	3.32	4.32	4.82	4.82	4.82	4.82
<b>ASSESSMENTS DUE:</b>	<b>\$98.73</b>	<b>\$89.92</b>	<b>\$87.83</b>	<b>\$87.97</b>	<b>\$82.64</b>	<b>\$94.50</b>	<b>\$110.32</b>	<b>\$123.12</b>	<b>\$122.96</b>	<b>\$150.00</b>
<b>TOTAL AMOUNT DUE:</b>	<b>\$2,376.36</b>	<b>\$2,253.18</b>	<b>\$2,274.03</b>	<b>\$2,338.33</b>	<b>\$2,284.56</b>	<b>\$2,389.19</b>	<b>\$2,815.16</b>	<b>\$2,729.36</b>	<b>\$3,043.28</b>	<b>\$3,385.22</b>

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.