



Cowlitz County Washington
OFFICE OF ASSESSMENTS
Emily Wilcox, Assessor

ANNUAL REPORT

2021 Assessment Year for Taxes Payable in 2022

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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 2022. Working backwards, that means that the assessment date set by state law is January 1st, 2021 and those assessed values are based on sales from 2020.

Current Tax Year = 2022

Assessment Year = 2021 Market Year = 2020

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 25). A more detailed explanation of the budget-based system is available on our website at 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, however, beginning with taxes due in 2022, the state levy returns to a budget-based system with a maximum levy rate of \$3.60 per \$1,000 market value. The state levy will be capped at the lesser of the 1 percent growth factor or inflation, plus additional amounts for new construction and increases in the value of state assessed property.

Measures passed in 2021 that impact tax collection in 2022

* **Castle Rock School District:** Voters approved a Capital Project Levy in February that will collect \$495,272 each year for three years.

Other factors in 2021 that impacted tax collection in 2022

* **Cowlitz County General Fund & Cowlitz County Road Fund:** Each year the County Commissioners shift part of their budget capacity from the Road Fund to the General Fund. For the collection year 2022, the Commissioners did not feel that a shift was necessary. The result will be a decrease in collection for the General Fund Levy of around \$2.7 million which resulted in a rate decrease of 0.33 per thousand of Assessed Value. The lack of a shift will allow an increase of about \$3.3 million to the Road Fund Levy which will result in a rate increase of about \$0.23 per thousand of assessed value. There is not a one-to-one correlation between the increase and decrease because the tax base (value) for each fund is different.

* **Clark-Cowlitz Fire and Rescue:** In August of 2020 the voters passed the City of Woodland Proposition 1, which approved the annexation of the City of Woodland Fire District into the Clark County Fire and Rescue District. This annexation created a new Levy for those within the new district, which is shared with Clark County. The annexation resulted in a new levy with a rate of \$1.44 per thousand of assessed value. In addition, this annexation removed the Fire Department obligation from the City of Woodland which resulted in a decrease to the City of Woodland Levy of about \$1.4 million and a reduction of \$1.51 per thousand of assessed value.

It is our hope and intention that you will find the information presented in this report 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. 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 Stephens 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
Sarah Hurtado, GIS Specialist

OFFICE LOCATION & HOURS

Cowlitz County Administration Building
207 4th Avenue North — 2nd Floor
Kelso, Washington 98626
Assessor Phone: (360) 577-3010
GIS Phone: (360) 577-3025
FAX: (360) 442-7080
Monday through Thursday, 7:30 am to 5:00 pm

APPRAISAL STAFF

Residential Division

Tony Giles, Lead Residential Appraiser
Jon Davidson, Residential Appraiser
Nathan Takko, Residential Appraiser
Austin Zylawy, Residential Appraiser
Mary Hampton, Residential Appraiser
John Jones, Residential Appraiser

Business Division

Susan Westervelt, Lead Industrial Appraiser
Rich Johnson, Industrial Appraiser
Dash Minick, Industrial Appraiser
Rich Niemi, Commercial Appraiser
Jessica Ollila, Personal Property Appraiser

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 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.

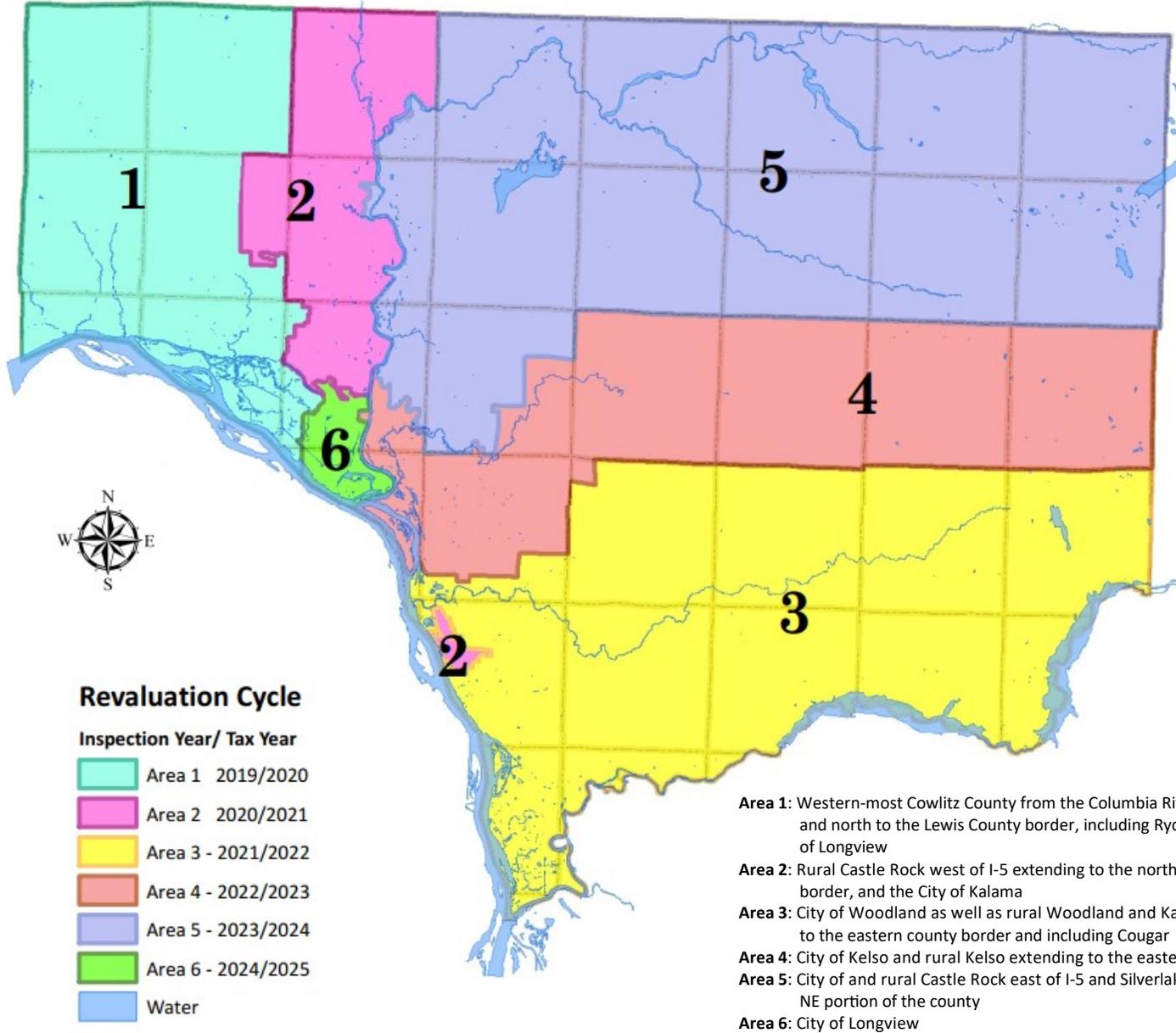
Homeowners with Limited Income: If you are a homeowner with a total household income of less than \$57,000 annually, you may qualify for the Limited Income Deferral. If you meet eligibility requirements, including residency and available equity, and have paid your first half taxes, the Department of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

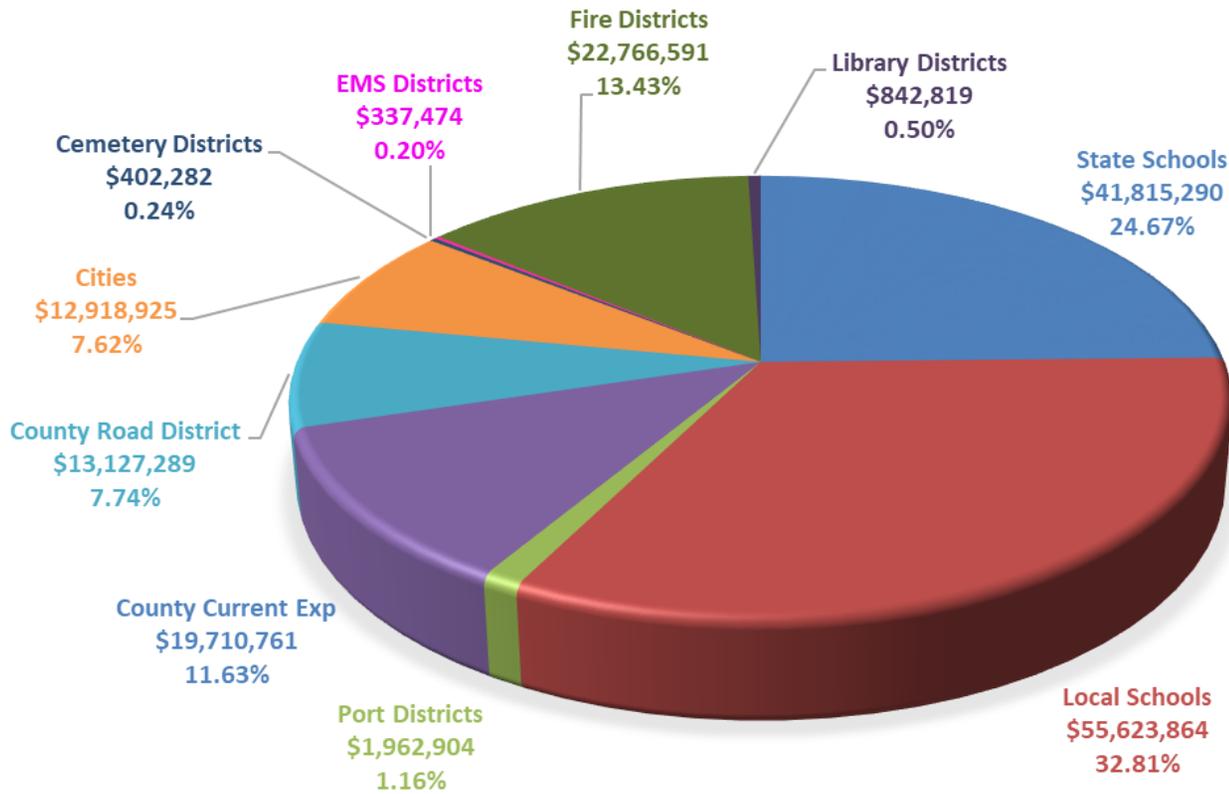
Revaluation Cycle



Property Tax Distribution - 2022 Payable

Total Ad Valorem Taxes Levied (by District Type)

TOTAL AD VALOREM COLLECTION FOR 2022 PAYABLE



<u>Taxing District Type</u>	<u>Total Levied</u>
State Schools	\$41,815,290
Local Schools	\$55,623,864
Port Districts	\$1,962,904
County General	\$19,710,761
County Road District	\$13,127,289
Cities	\$12,918,925
Cemetery Districts	\$402,282
EMS Districts	\$337,474
Fire Districts	\$22,766,591
Library Districts	\$842,819
TOTAL LEVIED for 2022 PAYABLE:	169,508,199

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

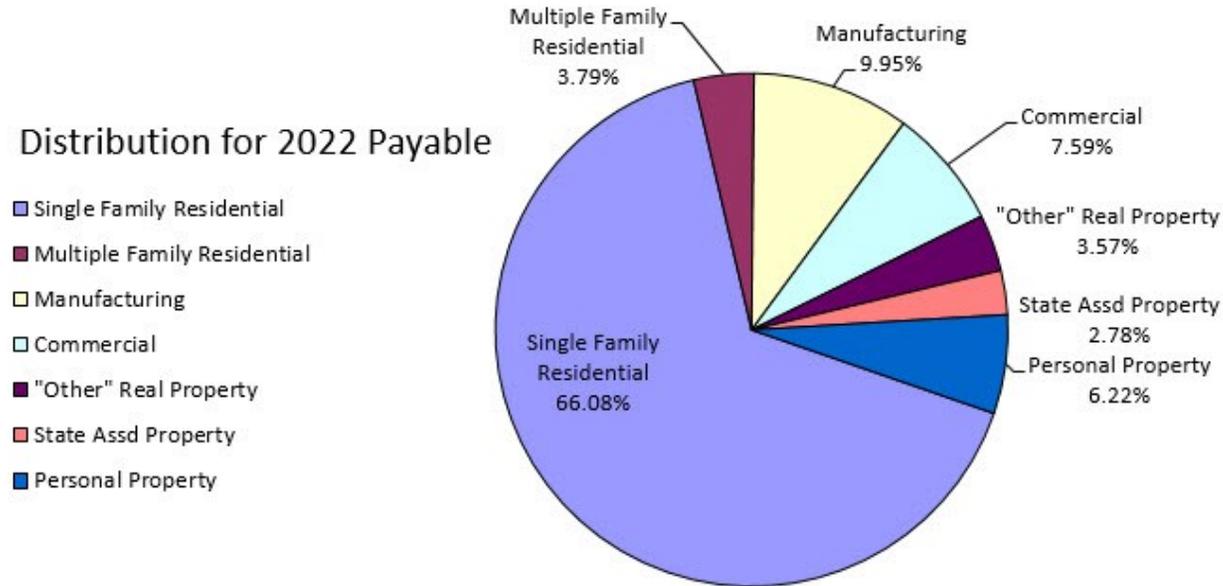
Percentage of Total Levied, by District Type (2013-2022)



District Type	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
State Schools	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	41,815,290
Local Schools	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	55,623,864
County Current Expense	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	19,710,761
County Road Dept	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	13,127,289
Port Districts	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	1,962,904
Cities	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	12,918,925
Fire Districts	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	22,766,591
EMS Districts	149,819	152,924	415,029	208,048	282,454	559,930	312,580	348,515	326,226	337,474
Library Districts	678,615	701,107	710,050	686,149	720,735	749,292	759,316	788,712	834,864	842,819
Cemetery Districts	291,632	298,926	311,743	332,441	294,904	349,755	359,429	362,878	379,431	402,282
Total Amount Levied:	109,586,757	112,504,432	115,000,817	114,724,070	120,596,455	132,558,591	126,842,613	141,254,476	154,045,540	169,508,199

Property Tax Distribution

Percentage of Total Assessed Value by Property Type



	Single Family Residential	Multiple Family Residential	Manufacturing/Industrial	Commercial	"Other" Real Property	State Assessed Property	Personal Property	TOTAL COUNTY TAXABLE VALUE
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
2022	10,434,446,901 66.08%	598,810,119 3.79%	1,571,535,680 9.95%	1,198,914,332 7.59%	564,193,111 3.57%	438,785,396 2.78%	982,856,150 6.22%	15,789,541,690

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 \$2,640,106 for 2022 payable. Based on the value in that district, the assessor determined that a rate of \$0.461067 per \$1000 was needed to collect that assessment.

<u>District</u>	<u>2022 Collection</u>	<u>District AV</u>	<u>Resulting Rate</u>
CDID #1 Longview	2,640,106	5,726,072,696	0.461067
CDID #2 Woodland	928,403	747,064,090	1.242735
CDID #3 Kelso	1,500,000	588,644,504	2.548227
Drain #1 North Kelso	544,000	183,935,343	2.957561
Lower Lexington Flood #040	1,289,960	376,987,080	3.421761
Upper Lexington Flood #041	59,831	97,397,952	0.614294
DID #015 Willow Grove	95,000	20,143,598	4.716138
Silver Lake Flood Control #020	155,505	175,025,047	0.888472

Noxious Weed District

The noxious weed district applies a flat rate per parcel plus a per acre fee. The flat rate for 2022 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>
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
2021	4.82 + 0.48/ac	244,619
2022	4.82 + 0.48/ac	245,910

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>
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
2021	\$36	189,252
2022	\$36	189,252

Wildland Fire Assessment

This assessment is placed on property by the Department of Natural Resources as they determine appropriate. There are two components to the assessment—the Forest Fire Protection Assessment (FFPA) and the Landowner Contingency Fire Suppression Assessment (LCFFSA), 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>FFPA Flat Fee</u>	<u>LCFFSA Flat Fee</u>	<u>FFPA per-acre</u>	<u>LCFFSA per-acre</u>	<u>County fee</u>	<u>Total Assessment</u>
2013	17.00	0.40	0.27	0.04	0.50	497,301
2014	17.00	0.40	0.27	0.04	0.50	498,860
2015	17.00	0.40	0.27	0.04	0.50	499,297
2016	17.00	0.40	0.27	0.04	0.50	500,182
2017	17.00	0.40	0.27	0.04	0.50	501,216
2018	17.00	0.40	0.27	0.04	0.50	504,693
2019	17.00	0.40	0.27	0.04	0.50	503,848
2020	17.00	0.40	0.27	0.04	0.50	500,078
2021	17.00	0.40	0.27	0.04	0.50	503,674
2022	17.00	6.00	0.27	0.15	0.50	675,280

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 2022 payable is \$4.65 per parcel for one acre or less.

Mosquito Asmt Schedule 2022 Payable

Base Rate = \$4.65	
<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>
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
2021	Base Rate = \$4.65	387,513
2022	Base Rate = \$4.65	397,663

SPECIAL ASSESSMENT DISTRICTS—COLLECTION HISTORY

<u>Assessment District</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>	<u>2022</u>
CDID #1 - Longview	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	2,640,106
CDID #2 - Woodland	707,089	692,754	698,151	792,498	801,000	849,119	900,000	937,500	1,112,002	928,403
CDID #3 - Kelso	768,053	759,482	753,282	851,400	933,750	970,683	1,012,500	1,175,000	1,345,000	1,500,000
Drain #010 - North Kelso	299,594	296,284	300,013	314,340	353,340	358,800	358,800	414,750	459,520	544,000
FCZD #040 - Lower Lexington	594,835	594,835	664,291	675,274	703,800	767,314	863,600	935,000	974,993	1,289,960
FCZD #041 - Upper Lexington	24,009	24,448	29,721	30,481	31,167	33,812	37,457	45,333	49,617	59,831
Dike #015 - Willow Grove	46,824	52,812	53,203	56,575	59,575	69,269	76,650	80,000	93,000	95,000
Silver Lake Flood #020	74,478	64,307	76,603	79,470	83,400	95,686	108,000	120,000	155,505	155,505
Mosquito Control	264,780	273,095	281,815	211,615	306,850	298,077	306,798	368,918	387,513	391,663
Noxious Weed	156,881	168,667	168,437	168,539	219,602	243,808	229,790	244,425	244,619	245,910
Stormwater	182,376	189,108	188,892	188,892	189,072	189,324	189,756	189,720	189,252	189,252
DNR Forest Fire Protection	497,301	498,860	499,297	500,182	501,216	504,693	503,848	500,078	503,674	675,280

Certification of Values - 2022 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	15,791,529,865	208,287,749	442,381,130	0	201,823,445	536,450,380
County Roads	8,673,300,358	164,981,779	261,981,048	0	109,011,597	536,080,063
City of Castle Rock	228,321,754	948,310	4,921,918	0	4,385,259	11,906,431
City of Kalama	411,580,000	9,792,600	8,367,444	0	9,792,600	310,524
City of Kelso	1,217,533,016	3,932,630	40,215,383	0	12,288,544	30,262
City of Longview	4,260,529,122	21,267,800	119,147,362	0	63,960,858	11,215
City of Woodland (Cowlitz ptn)	1,000,265,615	7,364,630	14,075,988	0	7,180,497	10,618
Port of Kalama	1,721,703,537	44,679,197	42,879,227	0	18,438,962	98,139,702
Port of Longview	11,917,461,523	123,491,352	276,826,592	0	157,773,371	330,573,979
Port of Woodland	2,152,364,805	40,117,200	119,079,577	0	25,611,112	18,755,383
Fire #1 - Woodland	814,250,109	27,903,440	39,633,481	0	15,180,422	3,953,725
Fire #2 - Kelso/Longview	4,295,048,405	39,937,150	86,504,168	1,016,510	62,565,160	14,535,573
Fire #3 - Toutle	554,873,170	13,419,430	2,164,026	0	7,894,260	2,402,190
Fire #5 - Kalama	1,663,694,685	38,027,487	43,343,695	0	18,257,322	6,650,440
Fire #6 - Castle Rock	1,201,719,879	18,069,700	63,793,793	0	19,460,185	11,906,431
Fire #7 - Cougar (Cowlitz ptn)	317,327,994	3,784,720	63,651,871	0	3,315,993	5,646,296
Fire #20 - Cowlitz/Lewis (Cowlitz ptn)	41,800,147	308,160	305,811	0	3,490,466	105,318
Fire Clark-Cowlitz (Cowlitz ptn)	1,000,265,615	7,364,630	14,075,988	0	7,212,365	10,618
EMS #1 - North Country	336,555,352	3,815,020	65,119,279	0	3,315,993	59,299,421
EMS #3 - Toutle	574,288,000	16,159,880	2,164,026	0	7,894,260	19,254,010
EMS #20 - Cowlitz/Lewis (Cowlitz ptn)	42,486,957	330,210	305,811	0	3,490,466	298,701
Cemetery #1 - Castle Rock	1,131,688,164	23,038,950	59,185,716	0	18,937,761	54,258,662
Cemetery #2 - Woodland	2,168,230,833	40,218,850	119,048,925	0	25,676,912	76,629,396
Cemetery #3 - Silverlake	585,821,653	15,897,320	3,323,546	0	7,251,323	104,558,020
Cemetery #4 - Ostrander	313,580,447	6,808,240	21,957,992	0	4,224,755	58,403,884
Cemetery #5 - Kalama	1,462,535,394	35,424,387	37,219,521	0	16,083,667	6,650,440
Cemetery #6 - Rose Valley	995,892,398	27,809,362	40,543,257	0	12,583,025	90,524,721
Cemetery #7 - Stella	112,871,806	264,970	992,054	0	1,503,842	11,588,218
Rural Partial County Library	1,837,712,194	17,088,860	7,863,516	0	30,544,930	41,180,352
Yale Valley Library	335,647,234	3,815,020	63,653,141	0	3,315,993	55,159,353
Ft Vancouver Library (Cowlitz ptn)	1,000,265,615	7,364,630	14,075,988	0	7,180,497	10,618

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	6,752,472,241	58,019,580	29,009,790	16,383,198
Toutle Lake School District #130	591,515,595	108,160,284	77,086,660	15,770,596
Castle Rock Sch Dist #401 (Cowlitz ptn)	1,145,077,953	72,004,908	36,002,545	45,604,015
Kalama School District #402	1,687,577,690	99,028,974	62,638,190	32,697,922
Woodland Sch Dist #404 (Cowlitz ptn)	2,142,625,747	76,629,396	65,353,623	45,718,743
Kelso School District #458	3,270,113,018	122,607,238	61,573,309	100,308,719

I hereby attest that these amounts are the CERTIFIED ASSESSED VALUES used to calculate the 2021 levy for taxes to be collected in the year 2022.

Signed this 14th DAY OF JANUARY, 2022

Emily Wilcox
Emily Wilcox, Cowlitz County Assessor

Local School Levies

Four Important Facts about Property Taxes for Local Schools

The system of property assessment and tax collection can be confusing and is often complicated, especially when it comes to our local school district levies. It's our intention to make the process as transparent as possible so the property owners in Cowlitz County can make confident, informed decisions as they vote how to support their local schools. Here are a few important things to bear in mind when reviewing the data in this report:

1) The amount a school district collects is determined by the district and the voters.

The school district puts a proposition on the ballot, and the voters approve or deny that proposition. Once an amount is approved, the Assessor's Office only has authority to restrict that amount if it exceeds any statutory limitations. The Assessor's Office cannot certify a rate that will collect more than the voters approved or more than the law allows.

2) The school district cannot guarantee a specific levy rate.

The levy rate is merely a product of the total amount approved by the voters divided by the total value in the district:

$$\text{TOTAL AMOUNT APPROVED} \div \text{TOTAL DISTRICT VALUE} = \text{LEVY RATE}$$

The levy rates will fluctuate as values fluctuate, and it is impossible to predict or guarantee a specific future levy rate. In general, levy rates go down as values go up and vice versa.

3) If a REPLACEMENT LEVY asks to collect a larger amount than the levy it's replacing, more taxes will be collected.

Last year of Expiring Levy		Year 1 of Higher Replacement Levy	
Total Approved for Collection =	2,000,000	Total Approved for Collection =	2,500,000
Value in School District =	1,600,000,000	Value in School District =	2,000,000,000
Rate Needed to Collect \$2m =	\$1.25 per 1000	Rate Needed to Collect \$2.5m =	\$1.25 per 1000

*Mathematically, there is only one way a district can collect more money while the levy rate stays consistent: **The overall district value must increase.***

Typical property AV =	250,000	Typical property AV =	300,000
Rate needed to collect \$2m =	1.25	Rate needed to collect \$2.5m =	1.25
Total taxes due =	\$312.50	Total taxes due =	\$375.00

*If overall district value increases, it's likely that **individual** property values increase as well.*

And when the same levy rate is applied to a higher value, more taxes are collected from the individual.

4) An increase in value does NOT cause more taxes to be collected.

In the example above, the district will collect \$500,000 more with the replacement levy. This is not because values went up; it is because the school district asked for and voters approved a larger amount to be collected. Here's what would happen if the replacement levy was for the **same amount** as the expiring levy while property values increased:

Last year of Expiring Levy		Year 1 of SAME AMOUNT Replacement Levy	
Total Approved for Collection =	2,000,000	Total Approved for Collection =	2,000,000
Value in School District =	1,600,000,000	Value in School District =	2,000,000,000
Rate Needed to Collect \$2m =	\$1.25 per 1000	Rate Needed to Collect \$2m =	\$1.00 per 1000

*When the replacement levy is for the same amount as the expiring levy, **levy rates decline** as district values increase, but the same total is collected for the district.*

Typical property AV =	250,000	Typical property AV =	300,000
Rate needed to collect \$2m =	1.25	Rate needed to collect \$2m =	1.00
Total taxes due =	\$312.50	Total taxes due =	\$300.00

*When a lower levy rate is applied to a higher individual value, the overall impact to the taxpayer is usually minimal. Sometimes it even results in a slight **reduction** in taxes collected from the individual.*

Local School Levies (continued)

Castle Rock School District #401

Taxes for a 'typical' parcel in this district based on local voter approval (does not include state school levies):

Tax Year	ENRICHMENT LEVIES (Formerly M & O)			CAPITAL PROJECT LEVIES			BONDED DEBT LEVIES			TOTAL FOR SCHOOL DIST		"Parcel A" Assd Value	Total School Levy Rate	Taxes for "Parcel A"		
	Amt Approved for Collection	Tax Base for Enrichment Levies	Enrichment Levy Rate	Amt Approved for Collection	Tax Base for Cap Proj Levies	Cap Proj Levy Rate	Amt Approved for Collection	Tax Base for Bond Levies	Bond Levy Rate	Aggregate Levy Rate	Total Collection for Local Sch Dist					
2013	2,050,000 ÷	682,706,022 =	3.002757	0 ÷	713,141,303 =	0.000000	0 ÷	713,141,303 =	0.000000	3.002757	2,050,000	144,360	3.002757	433.48		
2014	2,050,000 ÷	699,244,892 =	2.931734	0 ÷	730,345,141 =	0.000000	0 ÷	730,345,141 =	0.000000	2.931734	2,050,000	144,360	2.931734	423.23		
2015	2,050,000 ÷	723,315,687 =	2.834171	0 ÷	755,256,032 =	0.000000	0 ÷	755,256,032 =	0.000000	2.834171	2,050,000	152,810	2.834171	433.09		
2016	2,050,000 ÷	747,707,302 =	2.741715	200,000 ÷	780,417,756 =	0.256273	0 ÷	780,417,756 =	0.000000	2.997988	2,250,000	158,030	2.997988	473.77		
2017	2,050,000 ÷	779,907,052 =	2.628518	200,000 ÷	815,506,815 =	0.245246	0 ÷	815,506,815 =	0.000000	2.873765	2,250,000	169,960	2.873765	488.43		
2018	2,050,000 ÷	878,920,599 =	2.332406	200,000 ÷	913,074,424 =	0.219040	0 ÷	913,074,424 =	0.000000	2.551447	2,250,000	167,350	2.551447	426.98		
2019	1,455,000 ÷	973,409,302 =	1.494746	200,000 ÷	1,025,643,865 =	0.194999	0 ÷	1,025,643,865 =	0.000000	1.689746	1,655,000	172,480	1.689746	291.45		
2020	1,605,000 ÷	1,109,342,056 =	1.446804	200,000 ÷	1,161,046,371 =	0.172258	0 ÷	1,161,046,371 =	0.000000	1.619062	1,805,000	210,852	1.619062	341.38		
2021	2,375,000 ÷	1,190,291,407 =	1.995310	200,000 ÷	1,237,789,834 =	0.161578	0 ÷	1,237,789,834 =	0.000000	2.156888	2,575,000	236,790	2.156888	510.73		
2022	2,575,000 ÷	1,369,810,209 =	1.879822	495,272 ÷	1,412,501,244 =	0.350635	0 ÷	1,412,501,244 =	0.000000	2.230457	3,070,272	238,160	2.230457	531.21		
ESTIMATED	2023	2,775,000 ÷	1,465,696,924 =	1.893297	495,272 ÷	1,511,376,331 =	0.327696	0 ÷	1,511,376,331 =	0.000000	2.220993	3,270,272	ESTIMATED	254,831	2.220993	565.98
	2024	2,975,000 ÷	1,568,295,708 =	1.896964	495,272 ÷	1,617,172,674 =	0.306258	0 ÷	1,617,172,674 =	0.000000	2.203222	3,470,272	ESTIMATED	272,669	2.203222	600.75
	2025	3,175,000 ÷	1,678,076,408 =	1.892047	0 ÷	1,730,374,761 =	0.000000	0 ÷	1,730,374,761 =	0.000000	1.892047	3,175,000	ESTIMATED	291,756	1.892047	552.02
Estimated Annual AV Change:		107.00%										Estimated Annual AV Change:		107.00%		

Voter-approved ballot measures currently in place:

2/11/2020	Enrichment Levy	2/9/2021	Capital Project Levy	(no current Bonded Debt levies)
2021	2,375,000	2022	495,272	
2022	2,575,000	2023	495,272	
ON THE BALLOT in 2022: APPROVED		2024	495,272	
Feb-22 Replacement Enrichment Levy				
2023	2,775,000			
2024	2,975,000			
2025	3,175,000			

Local School Levies (continued)

Kalama School District #402

Taxes for a 'typical' parcel in this district based on local voter approval (does not include state school levies):

Tax Year	ENRICHMENT LEVIES (Formerly M & O)			CAPITAL PROJECT LEVIES			BONDED DEBT LEVIES			TOTAL FOR SCHOOL DIST		"Parcel A" Assd Value	Total School Levy Rate	Taxes for "Parcel A"		
	Amt Approved for Collection	Tax Base for Enrichment Levies	Enrichment Levy Rate	Amt Approved for Collection	Tax Base for Cap Proj Levies	Cap Proj Levy Rate	Amt Approved for Collection	Tax Base for Bond Levies	Bond Levy Rate	Aggregate Levy Rate	Total Collection for Local Sch Dist					
2013	1,843,947 ÷	910,482,676 =	2.025241	286,667 ÷	920,255,435 =	0.311508	0 ÷	920,255,435 =	0.000000	2.336749	2,130,614	152,740	2.336749	356.92		
2014	1,936,947 ÷	940,000,133 =	2.060582	286,667 ÷	951,735,480 =	0.301204	0 ÷	951,735,480 =	0.000000	2.361786	2,223,614	159,790	2.361786	377.39		
2015	2,033,947 ÷	1,001,905,917 =	2.030078	286,667 ÷	1,016,533,106 =	0.282005	0 ÷	1,016,533,106 =	0.000000	2.312082	2,320,614	170,170	2.312082	393.45		
2016	2,105,947 ÷	1,152,904,314 =	1.826645	500,000 ÷	1,167,493,159 =	0.428268	0 ÷	1,167,493,159 =	0.000000	2.254913	2,605,947	182,120	2.254913	410.66		
2017	2,179,947 ÷	1,206,364,596 =	1.807038	500,000 ÷	1,222,041,160 =	0.409152	0 ÷	1,222,041,160 =	0.000000	2.216190	2,679,947	190,270	2.216190	421.67		
2018	2,256,947 ÷	1,270,044,137 =	1.777062	500,000 ÷	1,289,276,063 =	0.387815	0 ÷	1,289,276,063 =	0.000000	2.164876	2,756,947	223,140	2.164876	483.07		
2019	2,048,589 ÷	1,365,725,944 =	1.500000	0 ÷	1,407,187,343 =	0.000000	3,040,000 ÷	1,407,187,343 =	2.160338	3.660338	5,088,589	264,470	3.660338	968.05		
2020	2,271,037 ÷	1,514,024,701 =	1.500000	0 ÷	1,575,096,988 =	0.000000	3,195,000 ÷	1,575,096,988 =	2.028447	3.528446	5,466,037	287,121	3.528446	1,013.09		
2021	2,329,475 ÷	1,627,286,199 =	1.431509	0 ÷	1,679,617,925 =	0.000000	3,299,000 ÷	1,679,617,925 =	1.964137	3.395646	5,628,475	328,900	3.395646	1,116.83		
2022	2,492,539 ÷	1,750,215,880 =	1.424132	0 ÷	1,786,606,664 =	0.000000	3,610,000 ÷	1,786,606,664 =	2.020590	3.444723	6,102,539	354,070	3.444723	1,219.67		
ESTIMATED	2023	2,667,016 ÷	1,872,730,992 =	1.424132	0 ÷	1,911,669,130 =	0.000000	2,540,000 ÷	1,911,669,130 =	1.328682	2.752814	5,207,016	ESTIMATED	378,855	2.752814	1,042.92
	2024	2,667,016 ÷	2,003,822,161 =	1.330964	0 ÷	2,045,485,970 =	0.000000	2,540,000 ÷	2,045,485,970 =	1.241759	2.572723	5,207,016	ESTIMATED	405,375	2.572723	1,042.92
	2025	2,667,016 ÷	2,144,089,712 =	1.243892	0 ÷	2,188,669,987 =	0.000000	2,540,000 ÷	2,188,669,987 =	1.160522	2.404414	5,207,016	ESTIMATED	433,751	2.404414	1,042.92
Estimated Annual AV Change:		107.00%										Estimated Annual AV Change:		107.00%		

Voter-approved ballot measures currently in place:

4/28/2020 **Enrichment Levy** (no current Capital Project levies)
 2021 **2,329,475**
 2022 **2,492,539**
 2023 **2,667,016**

2/13/2018 **General Obligation Bonds**
63,405,000 over 25 years
 (Avg \$2.54m per year + interest)

Local School Levies (continued)

Kelso School District #458

Taxes for a 'typical' parcel in this district based on local voter approval (does not include state school levies):

Tax Year	ENRICHMENT LEVIES (Formerly M & O)			CAPITAL PROJECT LEVIES			BONDED DEBT LEVIES			TOTAL FOR SCHOOL DIST		"Parcel A" Assd Value	Total School Levy Rate	Taxes for "Parcel A"
	Amt Approved for Collection	Tax Base for Enrichment Levies	Enrichment Levy Rate	Amt Approved for Collection	Tax Base for Cap Proj Levies	Cap Proj Levy Rate	Amt Approved for Collection	Tax Base for Bond Levies	Bond Levy Rate	Aggregate Levy Rate	Total Collection for Local Sch Dist			
2013	7,284,000 ÷	1,716,655,065 =	4.243135	0 ÷	1,743,608,370 =	0.000000	2,541,000 ÷	1,743,608,370 =	1.457323	5.700458	9,825,000	177,520	5.700458	1,011.95
2014	7,358,066 ÷	1,752,779,805 =	4.197941	0 ÷	1,782,243,064 =	0.000000	2,590,000 ÷	1,782,243,064 =	1.453225	5.651166	9,948,066	187,810	5.651166	1,061.35
2015	7,481,590 ÷	1,803,174,958 =	4.149120	0 ÷	1,836,030,439 =	0.000000	2,698,000 ÷	1,836,030,439 =	1.469475	5.618595	10,179,590	187,810	5.618595	1,055.23
2016	7,579,433 ÷	1,863,970,258 =	4.066284	0 ÷	1,897,905,004 =	0.000000	2,750,000 ÷	1,897,905,004 =	1.448966	5.515250	10,329,433	196,800	5.515250	1,085.40
2017	7,693,125 ÷	1,974,374,599 =	3.896487	0 ÷	2,009,609,919 =	0.000000	2,800,000 ÷	2,009,609,919 =	1.393305	5.289792	10,493,125	223,730	5.289792	1,183.49
2018	7,808,522 ÷	2,137,619,040 =	3.652906	0 ÷	2,177,257,346 =	0.000000	2,800,000 ÷	2,177,257,346 =	1.286022	4.938928	10,608,522	257,700	4.938928	1,272.76
2019	3,500,000 ÷	2,356,625,234 =	1.485175	0 ÷	2,421,053,754 =	0.000000	7,100,000 ÷	2,421,053,754 =	2.932607	4.417782	10,600,000	316,850	4.417782	1,399.77
2020	3,850,000 ÷	2,656,299,217 =	1.449385	0 ÷	2,732,880,883 =	0.000000	7,050,000 ÷	2,732,880,883 =	2.579695	4.029080	10,900,000	327,759	4.029080	1,320.57
2021	6,000,000 ÷	2,913,636,619 =	2.059282	0 ÷	2,984,884,466 =	0.000000	6,900,000 ÷	2,984,884,466 =	2.311647	4.370929	12,900,000	346,360	4.370929	1,513.92
2022	6,500,000 ÷	3,331,686,327 =	1.950964	0 ÷	3,392,720,256 =	0.000000	7,100,000 ÷	3,392,720,256 =	2.092716	4.043680	13,600,000	389,360	4.043680	1,574.45
ESTIMATED 2023	7,000,000 ÷	3,564,904,370 =	1.963587	0 ÷	3,630,210,674 =	0.000000	4,700,000 ÷	3,630,210,674 =	1.294691	3.258278	11,700,000	ESTIMATED 416,615	3.258278	1,357.45
ESTIMATED 2024	7,500,000 ÷	3,814,447,676 =	1.966209	0 ÷	3,884,325,421 =	0.000000	4,700,000 ÷	3,884,325,421 =	1.209991	3.176200	12,200,000	ESTIMATED 445,778	3.176200	1,415.88
ESTIMATED 2025	7,500,000 ÷	4,081,459,013 =	1.837578	0 ÷	4,156,228,201 =	0.000000	4,700,000 ÷	4,156,228,201 =	1.130833	2.968411	12,200,000	ESTIMATED 476,983	2.968411	1,415.88

Estimated Annual AV Change: 107.00%

Estimated Annual AV Change: 107.00%

Voter-approved ballot measures currently in place:

2/11/2020	Enrichment Levy	(no current Capital Project levies)
2021	6,000,000	
2022	6,500,000	
2023	7,000,000	
2024	7,500,000	

2/13/2018 **General Obligation Bonds**
98,600,000 over 21 years
(Avg \$4.7m per year + interest)

Local School Levies (continued)

Longview School District #122

Taxes for a 'typical' parcel in this district based on local voter approval (does not include state school levies):

Tax Year	ENRICHMENT LEVIES (Formerly M & O)			CAPITAL PROJECT LEVIES			BONDED DEBT LEVIES			TOTAL FOR SCHOOL DIST		"Parcel A" Assd Value	Total School Levy Rate	Taxes for "Parcel A"		
	Amt Approved for Collection	Tax Base for Enrichment Levies	Enrichment Levy Rate	Amt Approved for Collection	Tax Base for Cap Proj Levies	Cap Proj Levy Rate	Amt Approved for Collection	Tax Base for Bond Levies	Bond Levy Rate	Aggregate Levy Rate	Total Collection for Local Sch Dist					
2013	14,989,000 ÷	4,183,976,611 =	3.582477	1,450,000 ÷	4,204,657,945 =	0.344856	4,219,000 ÷	4,204,657,945 =	1.003411	4.930744	20,658,000	167,100	4.930744	823.93		
2014	14,989,000 ÷	4,286,404,892 =	3.496870	1,450,000 ÷	4,307,785,254 =	0.336600	4,300,000 ÷	4,307,785,254 =	0.998193	4.831662	20,739,000	167,100	4.831662	807.37		
2015	15,129,793 ÷	4,300,577,849 =	3.518084	1,477,093 ÷	4,322,835,879 =	0.341695	4,369,000 ÷	4,322,835,879 =	1.010679	4.870458	20,975,886	170,870	4.870458	832.22		
2016	15,281,091 ÷	4,620,716,505 =	3.307083	1,491,864 ÷	4,643,268,735 =	0.321296	4,041,407 ÷	4,643,268,735 =	0.870380	4.498758	20,814,362	181,140	4.498758	814.91		
2017	15,433,902 ÷	4,654,901,990 =	3.315623	1,506,783 ÷	4,677,778,878 =	0.322115	4,477,000 ÷	4,677,778,878 =	0.957078	4.594817	21,417,685	185,330	4.594817	851.56		
2018	15,588,241 ÷	4,821,862,926 =	3.232825	1,521,851 ÷	4,843,816,723 =	0.314184	4,095,000 ÷	4,843,816,723 =	0.845408	4.392417	21,205,092	214,700	4.392417	943.05		
2019	7,937,995 ÷	5,291,996,955 =	1.500000	3,047,682 ÷	5,322,462,360 =	0.572608	4,024,000 ÷	5,322,462,360 =	0.756041	2.828648	15,009,677	253,410	2.828648	716.81		
2020	9,075,249 ÷	5,926,777,390 =	1.531228	3,094,112 ÷	5,962,979,365 =	0.518887	4,015,000 ÷	5,962,979,365 =	0.673321	2.723436	16,184,361	289,350	2.723436	788.03		
2021	13,790,705 ÷	6,156,781,914 =	2.239921	3,141,936 ÷	6,190,461,206 =	0.507545	4,621,000 ÷	6,190,461,206 =	0.746471	3.493937	21,553,641	306,660	3.493937	1,071.45		
2022	14,496,559 ÷	6,781,482,031 =	2.137668	3,191,194 ÷	6,810,491,821 =	0.468570	3,950,000 ÷	6,810,491,821 =	0.579987	3.186226	21,637,753	335,780	3.186226	1,069.87		
ESTIMATED	2023	15,235,033 ÷	7,256,185,773 =	2.099592	6,300,000 ÷	7,287,226,248 =	0.864526	0 ÷	7,287,226,248 =	0.000000	2.964119	21,535,033	ESTIMATED	359,285	2.964119	1,064.96
	2024	16,007,613 ÷	7,764,118,777 =	2.061742	5,500,000 ÷	7,797,332,086 =	0.705369	0 ÷	7,797,332,086 =	0.000000	2.767112	21,507,613	ESTIMATED	384,435	2.767112	1,063.77
	2025	16,007,613 ÷	8,307,607,092 =	1.926862	5,000,000 ÷	8,343,145,332 =	0.599294	0 ÷	8,343,145,332 =	0.000000	2.526156	21,007,613	ESTIMATED	411,345	2.526156	1,039.12
	2026	16,007,613 ÷	8,889,139,588 =	1.800806	4,500,000 ÷	8,927,165,505 =	0.504079	0 ÷	8,927,165,505 =	0.000000	2.304885	20,507,613	ESTIMATED	440,139	2.304885	1,014.47

Estimated Annual AV Change: 107.00%

Est Annual AV Change: 107.00%

Voter-approved ballot measures currently in place:

2/11/2020 Enrichment Levy

2021 13,790,705
 2022 14,496,559
 2023 15,235,033
 2024 16,007,613

2/13/2018 Capital Proj & Tech Levy

2019 3,047,682
 2020 3,094,112
 2021 3,141,936
 2022 3,191,194

3/13/2001 General Obligation Bonds

39,700,000 over 20 years
 (Expires after 2022 payable)

ON THE BALLOT in 2022:

Apr-22 Replacement Cap Proj & Tech Levy

2023 6,300,000
 2024 5,500,000
 2025 5,000,000
 2026 4,500,000

Local School Levies (continued)

Toutle Lake School District #130

Taxes for a 'typical' parcel in this district based on local voter approval (does not include state school levies):

Tax Year	ENRICHMENT LEVIES (Formerly M & O)			CAPITAL PROJECT LEVIES			BONDED DEBT LEVIES			TOTAL FOR SCHOOL DIST		"Parcel A" Assd Value	Total School Levy Rate	Taxes for "Parcel A"
	Amt Approved for Collection	Tax Base for Enrichment Levies	Enrichment Levy Rate	Amt Approved for Collection	Tax Base for Cap Proj Levies	Cap Proj Levy Rate	Amt Approved for Collection	Tax Base for Bond Levies	Bond Levy Rate	Aggregate Levy Rate	Total Collection for Local Sch Dist			
2013	1,055,000 ÷	342,663,177 =	3.078825	50,000 ÷	344,163,508 =	0.145280	169,000 ÷	344,163,508 =	0.491046	3.715151	1,274,000	275,680	3.715151	1,024.19
2014	1,055,000 ÷	343,196,476 =	3.074041	50,000 ÷	347,131,100 =	0.144038	170,000 ÷	347,131,100 =	0.489729	3.707807	1,275,000	275,680	3.707807	1,022.17
2015	1,110,000 ÷	348,361,992 =	3.186341	0 ÷	355,486,742 =	0.000000	0 ÷	355,486,742 =	0.000000	3.186341	1,110,000	293,770	3.186341	936.05
2016	1,110,000 ÷	356,169,400 =	3.116495	0 ÷	363,247,407 =	0.000000	498,000 ÷	363,247,407 =	1.370966	4.487461	1,608,000	302,580	4.487461	1,357.82
2017	1,110,000 ÷	368,720,319 =	3.010412	0 ÷	376,961,968 =	0.000000	475,000 ÷	376,961,968 =	1.260074	4.270486	1,585,000	321,090	4.270486	1,371.21
2018	1,110,000 ÷	416,001,866 =	2.668257	0 ÷	428,134,074 =	0.000000	480,000 ÷	428,134,074 =	1.121144	3.789401	1,590,000	304,860	3.789401	1,155.24
2019	700,213 ÷	466,808,620 =	1.500000	0 ÷	483,277,971 =	0.000000	480,000 ÷	483,277,971 =	0.993217	2.493217	1,180,213	346,650	2.493217	864.27
2020	1,110,000 ÷	507,747,573 =	2.186126	0 ÷	565,361,735 =	0.000000	485,738 ÷	565,361,735 =	0.859163	3.045289	1,595,738	381,664	3.045289	1,162.28
2021	1,358,225 ÷	568,765,590 =	2.388022	0 ÷	617,284,193 =	0.000000	480,000 ÷	617,284,193 =	0.777600	3.165622	1,838,225	395,920	3.165622	1,253.33
2022	1,453,300 ÷	668,602,255 =	2.173639	0 ÷	699,675,879 =	0.000000	495,000 ÷	699,675,879 =	0.707470	2.881110	1,948,300	431,850	2.881110	1,244.21
ESTIMATED 2023	1,555,030 ÷	715,404,413 =	2.173638	0 ÷	748,653,191 =	0.000000	355,000 ÷	748,653,191 =	0.474185	2.647823	1,910,030	ESTIMATED 462,080	2.647823	1,223.50
ESTIMATED 2024	1,663,885 ÷	765,482,722 =	2.173641	0 ÷	801,058,914 =	0.000000	355,000 ÷	801,058,914 =	0.443163	2.616805	2,018,885	ESTIMATED 494,425	2.616805	1,293.81
ESTIMATED 2025	1,663,885 ÷	819,066,512 =	2.031441	0 ÷	857,133,038 =	0.000000	355,000 ÷	857,133,038 =	0.414171	2.445612	2,018,885	ESTIMATED 529,035	2.445612	1,293.81

Estimated Annual AV Change: 107.00%

Estimated Annual AV Change: 107.00%

Voter-approved ballot measures currently in place:

2/11/2020	Enrichment Levy	(no current Capital Project levies)
2021	1,358,225	
2022	1,453,300	
2023	1,555,030	
2024	1,663,885	

2/10/2015 General Obligation Bonds
7,095,000 over 20 years
(Avg \$355k per year + interest)

Local School Levies (continued)

Woodland School District #404

Taxes for a 'typical' parcel in this district based on local voter approval (does not include state school levies):

Tax Year	ENRICHMENT LEVIES (Formerly M & O)			CAPITAL PROJECT LEVIES			BONDED DEBT LEVIES			TOTAL FOR SCHOOL DIST		"Parcel A" Assd Value	Total School Levy Rate	Taxes for "Parcel A"
	Amt Approved for Collection	Tax Base for Enrichment Levies	Enrichment Levy Rate	Amt Approved for Collection	Tax Base for Cap Proj Levies	Cap Proj Levy Rate	Amt Approved for Collection	Tax Base for Bond Levies	Bond Levy Rate	Aggregate Levy Rate	Total Collection for Local Sch Dist			
2013	3,250,000 ÷	1,260,849,013 =	2.577628	0 ÷	1,251,125,141 =	0.000000	2,800,000 ÷	1,251,125,141 =	2.237986	4.815614	6,050,000	223,170	4.815614	1,074.70
2014	3,400,000 ÷	1,322,301,851 =	2.571274	0 ÷	1,315,011,917 =	0.000000	2,800,000 ÷	1,315,011,917 =	2.129258	4.700532	6,200,000	233,920	4.700532	1,099.55
2015	3,950,000 ÷	1,432,956,349 =	2.756539	0 ÷	1,428,243,796 =	0.000000	2,700,000 ÷	1,428,243,796 =	1.890434	4.646973	6,650,000	249,740	4.646973	1,160.53
2016	3,950,000 ÷	1,505,902,694 =	2.623011	0 ÷	1,501,305,731 =	0.000000	2,900,000 ÷	1,501,305,731 =	1.931652	4.554663	6,850,000	281,900	4.554663	1,283.96
2017	3,950,000 ÷	1,576,263,856 =	2.505926	0 ÷	1,572,343,223 =	0.000000	3,000,000 ÷	1,572,343,223 =	1.907980	4.413906	6,950,000	294,730	4.413906	1,300.91
2018	4,500,000 ÷	1,768,041,826 =	2.545189	0 ÷	1,766,303,273 =	0.000000	3,075,000 ÷	1,766,303,273 =	1.740924	4.286113	7,575,000	346,530	4.286113	1,485.27
2019	2,893,034 ÷	1,928,689,220 =	1.500000	0 ÷	1,944,110,831 =	0.000000	3,175,000 ÷	1,944,110,831 =	1.633137	3.133137	6,068,034	350,990	3.133137	1,099.70
2020	5,000,000 ÷	2,109,676,574 =	2.370032	0 ÷	2,140,769,009 =	0.000000	3,275,000 ÷	2,140,769,009 =	1.529824	3.899856	8,275,000	379,302	3.899856	1,479.22
2021	5,400,000 ÷	2,305,035,167 =	2.342697	0 ÷	2,329,055,419 =	0.000000	3,650,000 ÷	2,329,055,419 =	1.567159	3.909856	9,050,000	432,550	3.909856	1,691.21
2022	5,750,000 ÷	2,473,822,364 =	2.324338	0 ÷	2,485,832,205 =	0.000000	3,515,000 ÷	2,485,832,205 =	1.414013	3.738352	9,265,000	519,200	3.738352	1,940.95
ESTIMATED 2023	6,100,000 ÷	2,646,989,929 =	2.304504	0 ÷	2,659,840,459 =	0.000000	2,100,000 ÷	2,659,840,459 =	0.789521	3.094025	8,200,000	ESTIMATED 555,544	3.094025	1,718.87
ESTIMATED 2024	6,100,000 ÷	2,832,279,225 =	2.153742	0 ÷	2,846,029,292 =	0.000000	2,100,000 ÷	2,846,029,292 =	0.737870	2.891613	8,200,000	ESTIMATED 594,432	2.891613	1,718.87
ESTIMATED 2025	6,100,000 ÷	3,030,538,770 =	2.012843	0 ÷	3,045,251,342 =	0.000000	2,100,000 ÷	3,045,251,342 =	0.689598	2.702442	8,200,000	ESTIMATED 636,042	2.702442	1,718.87

Estimated Annual AV Change: 107.00%

Estimated Annual AV Change: 107.00%

Voter-approved ballot measures currently in place:

2/11/2020	Enrichment Levy	(no current Capital Project levies)
2021	5,400,000	
2022	5,750,000	
2023	6,100,000	

4/17/2012 **General Obligation Bonds**
52,835,000 over 25 years
(Avg \$2.1m per year + interest)

Segregated Levy Rates - 2022 Payable

- * All Tax Code Areas include the State levies except those areas ending in "1".
- * All Tax Code Areas include the County Current Expense.
- * All Tax Code Areas include either the County Road Levy or a City Levy.
- * All other taxing districts are represented by the symbol in parenthesis on the following chart. For example:

TCA 520 R-130-Lv-#3-C3-E3 \$ 9.2670355000

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.

TAXING DISTRICT	2022 Payable	2021 Payable	Variance
State School Levy Part I	1.7286927140	1.853005	-0.124312
State School Levy Part II	0.9312876478	0.996808	-0.065520
County Current Expense	1.2481856519	1.580671	-0.332485
<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)	1.5135286982	1.284904	0.228625
Port of Kalama (Km)	0.0000000000	0.000000	0.000000
Port of Woodland (Wd)	0.2059613681	0.213402	-0.007440
City of Castle Rock (CR)	1.8222398554	1.974658	-0.152418
City of Kalama (KM)	1.2876233053	1.430561	-0.142938
City of Kelso (KE)	1.3213514367	1.468332	-0.146981
City of Longview (LV)	2.2325825566	2.415050	-0.182468
City of Woodland (WD)	0.8519094221	2.364250	-1.512341
Fire Dist #1 - Woodland (#1)	1.2064990709	1.246347	-0.039848
Fire Dist #2 - Lv / Kelso	1.1508960849	1.282397	-0.131501
Fire Dist #3 - Toutle (#3)	0.5328136518	0.618820	-0.086007
Fire Dist #5 - Kalama (#5)	1.1430432621	1.192830	-0.049786
Fire Dist #6 - Castle Rock (#6)	1.0262458178	1.001837	0.024409
Fire Dist #7 - Cougar (#7)	0.8263598040	0.769091	0.057269
Fire Dist #20 - Ryderwood (#20)	0.5072260909	0.562102	-0.054876
Clark-Cowlitz Fire & Rescue (CCF)	1.4410910284	0.000000	+1.441091
E.M.S. #1 (E1)	0.4647675310	0.475360	-0.010592
E.M.S. #3 (E3)	0.2897117822	0.335296	-0.045584
E.M.S. #20 (E20)	0.3454264306	0.399412	-0.053985

TAXING DISTRICT	2022 Payable	2021 Payable	Variance
Cemetery #1 - Castle Rock (C1)	0.0455496501	0.050874	-0.005325
Cemetery #2 - Woodland (C2)	0.0632773955	0.062432	0.000846
Cemetery #3 - Toutle (C3)	0.0141954466	0.016858	-0.002663
Cemetery #4 - Ostrander (C4)	0.0702180260	0.080713	-0.010495
Cemetery #5 - Kalama (C5)	0.0836506251	0.087165	-0.003514
Cemetery #6 - Rose Valley (C6)	0.0552268499	0.057926	-0.002699
Cemetery #7 - Stella (C7)	0.0518907263	0.055122	-0.003231
Fort Vancouver Reg Library (VL)	0.3185478785	0.342747	-0.024199
Rural Partial-County Library (RL)	0.2185026585	0.240600	-0.022097
Yale Valley Library (YL)	0.3653895744	0.374457	-0.009067
Longview School Dist (#122)	3.1862260286	3.509071	-0.322845
Toutle School Dist (#130)	2.8811095315	3.187542	-0.306432
Castle Rock School Dist (#401)	2.2304571977	2.162765	0.067692
Kalama School Dist (#402)	3.4447225657	3.434759	0.009964
Woodland School Dist (#404)	3.7383516532	3.928363	-0.190011
Kelso School Dist (#458)	4.0436799858	4.416860	-0.373180

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)	0.4610674960	0.458260	0.002807
CDID #2 (Woodland)	1.2427354124	1.572056	-0.329321
CDID #3 (Kelso)	2.5482273083	2.461407	0.086820
Drain 010 (North Kelso)	2.9575610164	2.959919	-0.002358
Lexington Flood 040 (Lower)	3.4217618280	3.152527	0.269235
Lexington Flood 041 (Upper)	0.6142942307	0.545552	0.068742
Dike 015 (Willow Grove)	4.7161385965	5.074833	-0.358695
Silver Lake Flood 020	0.8884728375	1.049763	-0.161290
Mosquito <i>Flat fee, base rate:</i>	4.65	4.65	0.000000
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

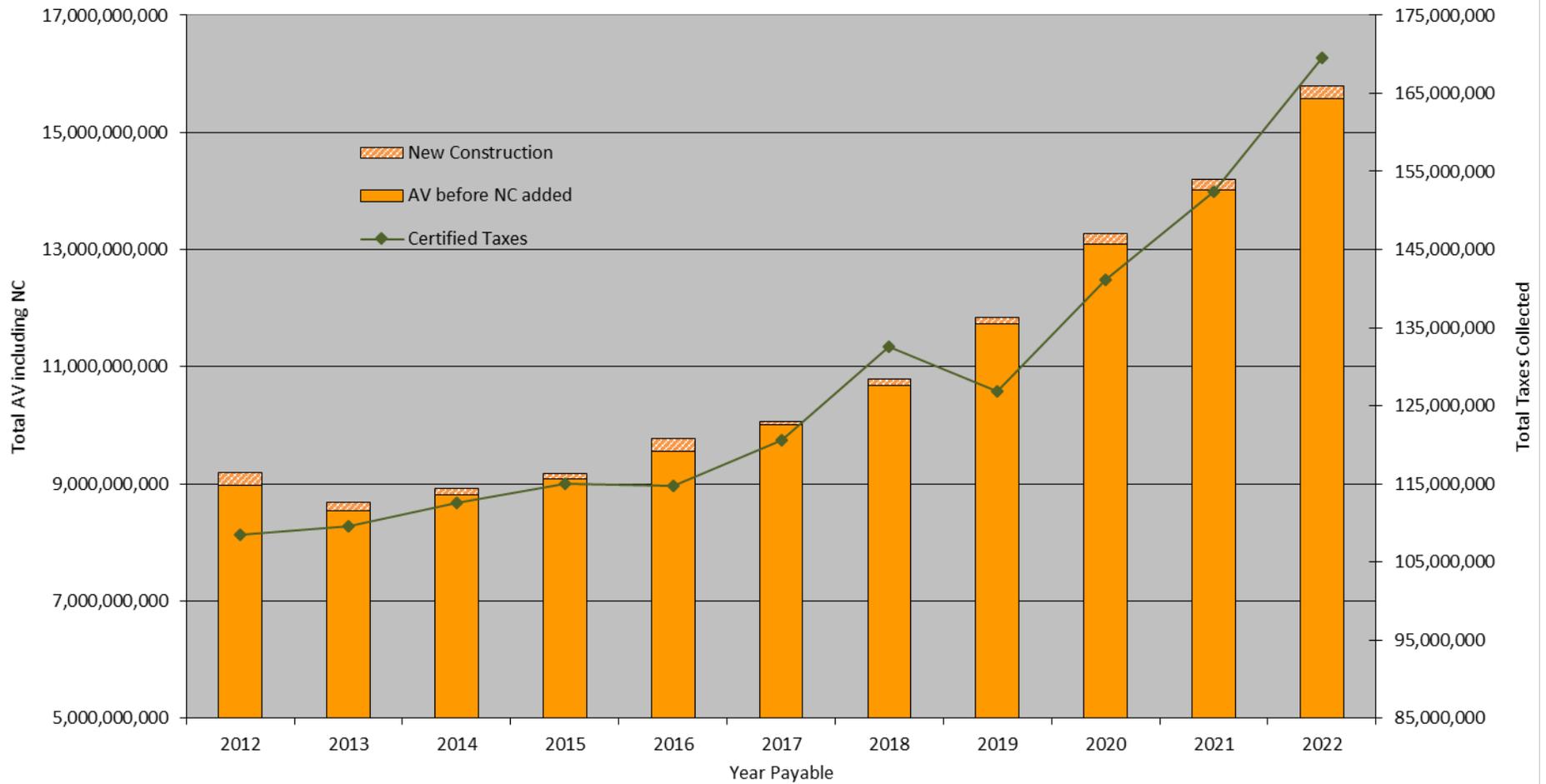
Consolidated Levy Rates - 2022 Payable

2022 PAYABLE				2021 PAYABLE		2022 PAYABLE				2021 PAYABLE	
TAX CODE	TAXING DISTRICTS	EXEMPT RATE	REGULAR RATE	Ex Rate	Req Rate	TAX CODE	TAXING DISTRICTS	EXEMPT RATE	REGULAR RATE	Ex Rate	Req Rate
400	LV-122-Lv	5.3369712985	9.4544849749	6.044003	10.549882	770	R-402-Wd-C5	4.7800190573	9.1560292708	5.019146	9.450712
410	R-122-Lv	4.6179174401	8.7354311165	4.913857	9.419736	780	R-402-Km-C6	4.5456339140	8.9216441275	4.776505	9.208072
415	R-122-Lv-RL	4.8364200986	8.9539337750	5.154457	9.660336	790	R-402-Lv-C6	4.6731442900	9.0491545035	4.971783	9.403349
420	R-122-Lv-#2-RL	5.8071898331	10.1048298599	6.233668	10.942733	795	R-402-Lv-#5-C6	5.8161875521	10.1921977656	6.164612	10.596179
421	R-122-Lv-#2-RL	4.0784971191	8.3761371459	4.380663	9.089728	800	KE-458-Lv-#2	5.3965099131	10.5516038971	6.176496	11.793349
425	R-122-Lv-#2	5.5886871746	9.8863272014	5.993068	10.702133	802	KE-458-Lv-#2-C6	5.4517367630	10.6068307470	6.234422	11.851275
430	R-122-Lv-#6-RL	5.8626659164	9.9801795928	6.156293	10.662172	805	LV-458-Lv	5.3369712985	10.3119389321	6.044003	11.457670
440	R-122-Lv-C7-RL	4.8883108249	9.0058245013	5.209578	9.715457	810	R-458-Lv	4.6179174401	9.5928850737	4.913857	10.327524
450	R-122-Lv-#2-C7-RL	5.8590805594	10.1567205862	6.288789	10.997854	815	R-458-Lv-RL	4.8364200986	9.8113877322	5.154457	10.568124
510	R-130-Lv-C3	4.6321128867	8.4445100660	4.930715	9.115064	820	R-458-Lv-C4	4.6881354661	9.6631030997	4.994570	10.408238
515	R-130-Lv-C3-E3	4.9218246689	8.7342218482	5.266011	9.450361	825	R-458-Km-C6	4.5456339140	9.5206015476	4.776505	10.190173
520	R-130-Lv-#3-C3-E3	5.4546383207	9.2670355000	5.884832	10.069181	830	R-458-Lv-#2	5.5886871746	10.7437811586	5.993068	11.609921
521	R-130-Lv-#3-C3-E3	3.7259456067	7.5383427860	4.031827	8.216176	835	R-458-Lv-#2-RL	5.8071898331	10.9622838171	6.233668	11.850521
530	R-130-Lv-#6-C3	5.6583587045	9.4707558838	5.932552	10.116901	840	R-458-Lv-#2-C4	5.6589052006	10.8139991846	6.073781	11.690635
540	R-130-Lv-C1	4.6634670902	8.4758642695	4.964731	9.149081	845	R-458-Lv-#5-C6	5.8161875521	10.7911551857	6.164612	11.578280
545	R-130-Lv-C1-E3	4.9531788724	8.7655760517	5.300027	9.484377	850	R-458-Lv-C6	4.6731442900	9.6481119236	4.971783	10.385450
550	R-130-Lv-#3-C1-E3	5.4859925242	9.2983897035	5.918848	10.103197	855	R-458-Km-#5-C6	5.6886771761	10.6636448097	5.969335	11.383002
600	CR-401-Lv-#6-C1	5.9984240652	9.1601689107	6.656322	9.815895	860	R-458-Lv-#2-C6	5.6439140245	10.7990080085	6.050994	11.667847
620	R-401-Lv-C1	4.6634670902	7.8252119357	4.964731	8.124304	861	R-458-Lv-#2-C6	3.9152213105	9.0703152945	4.197989	9.814843
625	R-401-Lv-C1-E3	4.9531788724	8.1149237179	5.300027	8.459600	865	R-458-Km-#2-C6	5.5164036485	10.6714976325	5.855716	11.472570
630	R-401-Lv-#2-C1	5.6342368247	8.9761080206	6.043942	9.406701	880	R-458-Lv-#6	5.6441632579	10.6191308915	5.915693	11.329361
640	R-401-Lv-#3-C1-E3	5.4859925242	8.6477373697	5.918848	9.078420	885	R-458-Lv-#6-RL	5.8626659164	10.8376335500	6.156293	11.569961
650	R-401-Lv-#6-C1	5.6897129080	8.8514577535	5.966568	9.126140	890	R-458-Lv-#6-C4	5.7143812839	10.6893489175	5.996407	11.410074
651	R-401-Lv-#6-C1	3.9610201940	7.1227650395	4.113563	7.273136	900	WD-404-Wd-CCF-C2-VL	5.8576654585	10.5273047595	6.416506	11.341676
660	R-401-Lv-#6	5.6441632579	8.8059081034	5.915693	9.075266	910	R-404-Wd-C2	4.7596458277	9.4292851287	4.994413	9.919583
670	R-401-Lv	4.6179174401	7.7796622856	4.913857	8.073429	912	R-404-Wd-C2-YL	5.1250354021	9.7946747031	5.368870	10.294040
675	R-401-Lv-E20	4.9633438707	8.1250887162	5.313269	8.472841	915	R-404-Wd-C2-E1-YL	5.5898029331	10.2594422341	5.844230	10.769400
680	R-401-Lv-#20-E20	5.4705699616	8.6323148071	5.875371	9.034943	917	R-404-Wd-C2-E1	5.2244133587	9.8940526597	5.469773	10.394943
710	R-402-Km	4.4904070641	8.8664172776	4.718579	9.150146	920	R-404-Wd-#1-C2	5.9661448986	10.6357841996	6.240760	11.165931
715	R-402-Km-#5-C6	5.6886771761	10.0646873896	5.969335	10.400901	921	R-404-Wd-#1-C2	4.2374521846	8.9070914856	4.387756	9.312926
720	R-402-Lv	4.6179174401	8.9939276536	4.913857	9.345423	930	R-404-Km-C2-E1-YL	5.3838415650	10.0534808660	5.630828	10.555999
725	R-402-Lv-E1	5.0826849711	9.4586951846	5.389217	9.820783	935	R-404-Km-C2-YL	4.9190740340	9.5887133350	5.155468	10.080639
730	R-402-Lv-C4	4.6881354661	9.0641456796	4.994570	9.426137	937	R-404-Km-C2	4.5536844596	9.2233237606	4.781011	9.706182
735	R-402-Km-E1	4.9551745951	9.3311848086	5.193939	9.625506	940	R-404-Wd-#7-C2-E1-YL	6.4161627371	11.0858020381	6.613321	11.538492
750	KM-402-Km-#5-C5	5.4911955584	9.8672057719	6.144231	10.575798	941	R-404-Wd-#7-C2-E1-YL	4.6874700231	9.3571093241	4.760316	9.685487
752	KM-402-Km-#5-C6	5.4627717832	9.8387819967	6.114992	10.546559	950	R-404-Wd-#5-C2	5.9026890898	10.5723283908	6.187242	11.112413
760	R-402-Km-C5	4.5740576892	8.9500679027	4.805744	9.237311	960	R-404-Km-#7-C2-E1-YL	6.2102013690	10.8798406700	6.399919	11.325090
765	R-402-Km-#5-C5	5.7171009513	10.0931111648	5.998574	10.430140	965	R-404-Km-#1-C2	5.7601835305	10.4298228315	6.027359	10.952529

Regular Taxing Districts Four-Year Comparison

	2019 PAYABLE			2020 PAYABLE			2021 PAYABLE			2022 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 Part 1	\$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	\$27,297,649	15,790,920,375	1.728693
State Part 2	\$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	\$14,517,641	15,588,782,944	0.931288
County Current Expense	\$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	\$19,710,761	15,791,529,865	1.248186
County Road Dept	\$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	\$13,127,289	8,673,300,358	1.513529
Port of Kalama	\$0	1,321,229,331	0.000000	\$0	1,475,285,519	0.000000	\$0	1,593,860,233	0.000000	\$0	1,721,703,537	0.000000
Port of Longview	\$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	\$1,519,600	11,917,461,523	0.127510
Port of Woodland	\$398,124	1,644,445,068	0.242102	\$417,021	1,827,058,672	0.228247	\$428,793	2,009,323,525	0.213402	\$443,304	2,152,364,805	0.205961
Castle Rock	\$388,119	161,921,641	2.396958	\$389,679	182,946,788	2.130012	\$402,765	203,966,937	1.974658	\$416,057	228,321,754	1.822240
Castle Rock - Voted Levies	\$71,996	158,199,618	0.455098	\$0	n/a	0.000000	\$0	n/a	0.000000	\$0	n/a	0.000000
Kalama	\$479,717	302,898,118	1.583756	\$499,589	336,122,758	1.486328	\$528,085	369,145,296	1.430561	\$529,960	411,580,000	1.287623
Kelso	\$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	\$1,608,789	1,217,533,016	1.321351
Longview	\$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	\$9,511,983	4,260,529,122	2.232583
Woodland	\$1,463,152	794,104,367	1.842518	\$2,177,550	882,791,968	2.466662	\$2,219,349	938,711,715	2.364250	\$861,552	1,011,318,783	0.851909
Fire #1 - Woodland	\$854,015	603,836,727	1.414314	\$899,492	694,117,639	1.295878	\$935,599	750,672,690	1.246347	\$982,392	814,250,109	1.206499
Fire #2 - Lv/Kelso	\$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	\$4,169,503	4,295,048,405	0.970770
Fire #2 - Bond	\$761,368	2,985,990,463	0.254980	\$780,650	3,380,580,640	0.230921	\$757,133	3,726,301,661	0.203186	\$765,000	4,247,018,818	0.180126
Fire #3 - Toutle	\$263,388	355,629,187	0.740625	\$272,345	401,184,199	0.678852	\$283,876	458,737,413	0.618820	\$295,644	554,873,170	0.532814
Fire #20 - Ryderwood (fka Fire	\$16,444	23,079,067	0.712527	\$98,969	156,658,047	0.631750	\$20,663	36,760,685	0.562102	\$107,328	211,597,078	0.507226
Fire #5 - Kalama	\$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	\$1,901,675	1,663,694,685	1.143043
Fire #6 - Castle Rock	\$894,706	851,160,558	1.051160	\$1,002,690	978,346,089	1.024882	\$1,042,607	1,040,695,616	1.001837	\$1,233,260	1,201,719,879	1.026246
Fire #7 - Cougar	\$209,575	218,506,496	0.959127	\$264,220	286,062,650	0.923643	\$231,960	301,602,498	0.769091	\$302,320	365,845,481	0.826360
Fire Clark-Cowlitz							(New for 2022 Payable)			\$13,000,986	9,027,513,983	1.441091
EMS #1	\$101,570	239,381,246	0.424302	\$128,647	257,293,471	0.500000	\$152,279	320,344,601	0.475360	\$156,420	336,555,352	0.464768
EMS #3	\$147,589	375,461,287	0.393088	\$154,287	416,555,438	0.370387	\$159,031	474,299,973	0.335296	\$166,378	574,288,000	0.289712
EMS #20 (fka EMS #4)	\$11,166	23,872,827	0.467712	\$65,582	157,777,445	0.415658	\$14,916	37,344,375	0.399412	\$76,327	220,791,765	0.345426
Cemetery #1 - Castle Rock	\$46,035	803,837,850	0.057269	\$47,617	919,787,505	0.051770	\$49,593	974,812,227	0.050874	\$51,548	1,131,688,164	0.045550
Cemetery #2 - Woodland	\$123,528	1,656,358,144	0.074578	\$119,000	1,840,994,591	0.064639	\$118,479	1,359,254,091	0.087165	\$137,200	2,168,230,833	0.063277
Cemetery #3 - Toutle	\$7,503	385,164,350	0.019480	\$7,901	427,097,100	0.018499	\$21,084	261,220,478	0.080713	\$8,316	585,821,653	0.014195
Cemetery #4 - Ostrander	\$20,100	219,127,495	0.091726	\$20,550	244,475,431	0.084058	\$50,000	863,171,290	0.057926	\$22,019	313,580,447	0.070218
Cemetery #5 - Kalama	\$109,195	1,127,462,241	0.096850	\$112,247	1,259,950,385	0.089088	\$8,221	487,651,439	0.016858	\$122,342	1,462,535,394	0.083651
Cemetery #6 - Rose Valley	\$47,455	705,220,214	0.067291	\$50,000	785,845,918	0.063626	\$5,654	102,573,191	0.055122	\$55,000	995,892,398	0.055227
Cemetery #7 - Stella	\$5,614	78,697,827	0.071337	\$5,563	83,017,646	0.067010	\$126,400	2,024,610,652	0.062432	\$5,857	112,871,806	0.051891
Ft Vancouver Reg Library	\$288,721	794,104,367	0.363580	\$308,030	873,328,240	0.352708	\$321,740	938,711,715	0.342747	\$318,588	1,000,265,615	0.318548
Rural Partial-County Library	\$377,518	1,309,769,515	0.288232	\$386,173	1,479,376,889	0.261038	\$393,498	1,635,487,452	0.240600	\$401,545	1,837,712,194	0.218503
Yale Valley Library	\$93,078	238,180,365	0.390786	\$94,509	256,393,922	0.368609	\$119,626	319,465,250	0.374457	\$122,642	335,647,234	0.365390

Assessed Value, Taxes, and New Construction



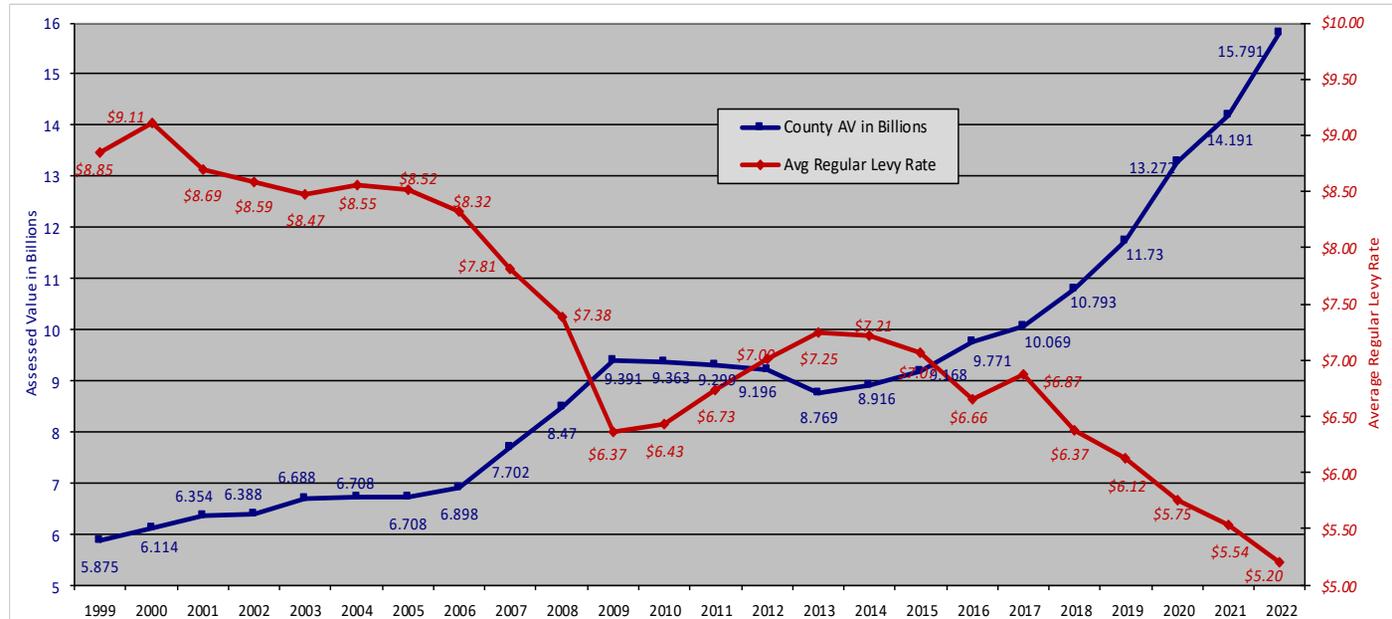
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
AV before NC added	8,969,512,516	8,540,739,833	8,816,934,011	9,081,432,656	9,553,464,556	10,015,363,837	10,676,029,264	11,730,207,567	13,090,725,717	14,019,785,515	15,583,242,116
New Construction	227,340,870	139,136,570	99,698,970	87,404,160	217,995,880	53,754,380	117,862,030	108,220,440	181,288,508	171,958,524	208,287,749
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	15,791,529,865
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	169,579,207

Levy Rate Trends and Assessed Value

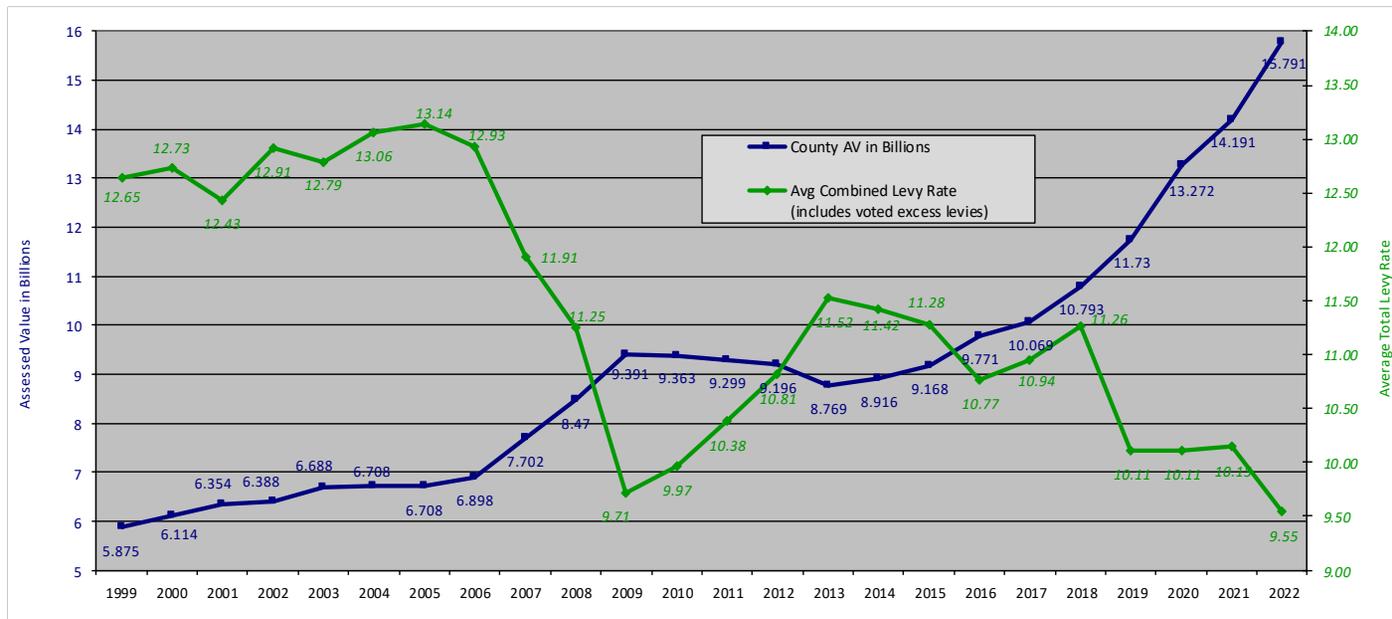
In a budget-based property tax system, the basic formula to calculate levy rates is relatively simple:

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

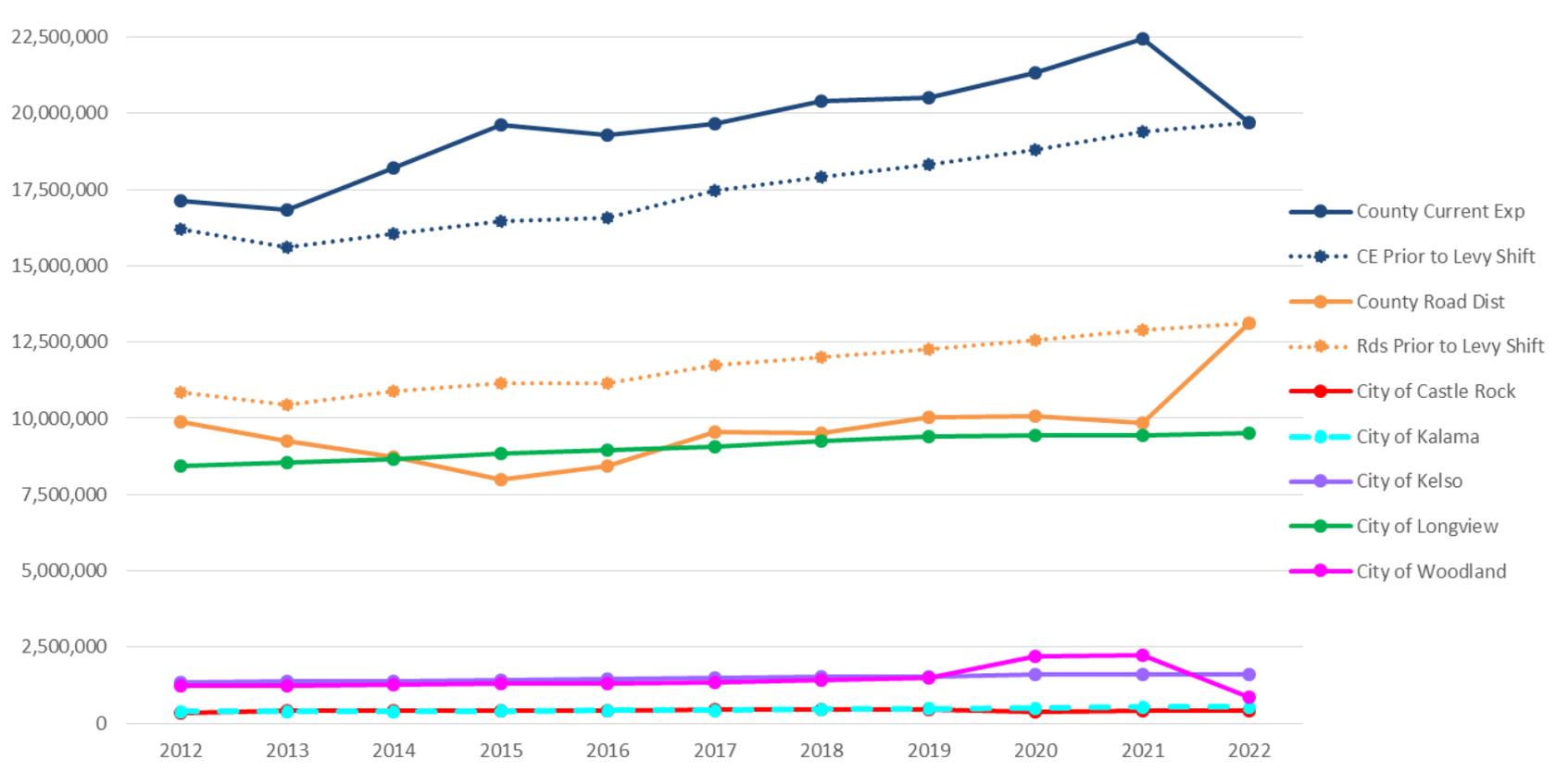
In general, as property values increase, the levy rates decrease. This can be seen in the graph to the right, comparing the total County value to the average regular levy rate over the past twenty years.



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



Until 2022, 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, 2021, and 2022.

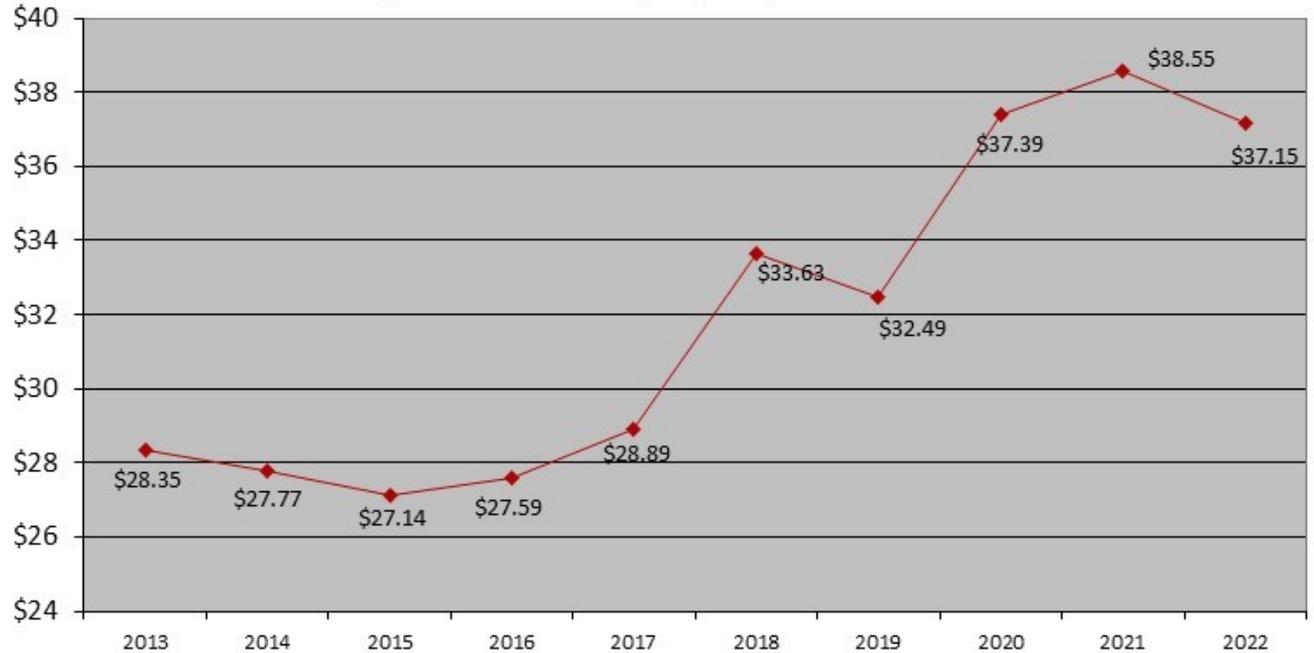
<u>COUNTY & CITIES</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
County Current Exp	17,150,115	16,846,737	18,210,689	19,625,338	19,277,010	19,652,230	20,398,225	20,524,626	21,322,485	22,432,474	19,710,761
<i>C.E. Prior to Levy Shift</i>	<i>16,191,585</i>	<i>15,623,210</i>	<i>16,049,764</i>	<i>16,464,413</i>	<i>16,577,010</i>	<i>17,452,230</i>	<i>17,898,225</i>	<i>18,324,626</i>	<i>18,822,485</i>	<i>19,382,474</i>	<i>19,710,761</i>
County Road Dist	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	13,127,289
<i>Roads Prior to Levy Shift</i>	<i>10,842,784</i>	<i>10,460,816</i>	<i>10,881,108</i>	<i>11,145,058</i>	<i>11,142,661</i>	<i>11,751,692</i>	<i>12,000,471</i>	<i>12,247,868</i>	<i>12,554,907</i>	<i>12,902,556</i>	<i>13,127,289</i>
City of Castle Rock	345,407	405,119	415,552	422,659	429,537	439,008	445,191	460,119	389,679	402,765	416,057
City of Kalama	375,230	380,050	388,527	402,183	417,021	422,600	459,833	479,717	499,589	528,085	529,960
City of Kelso	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	1,608,789
City of Longview	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	9,511,983
City of Woodland	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	861,552

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.

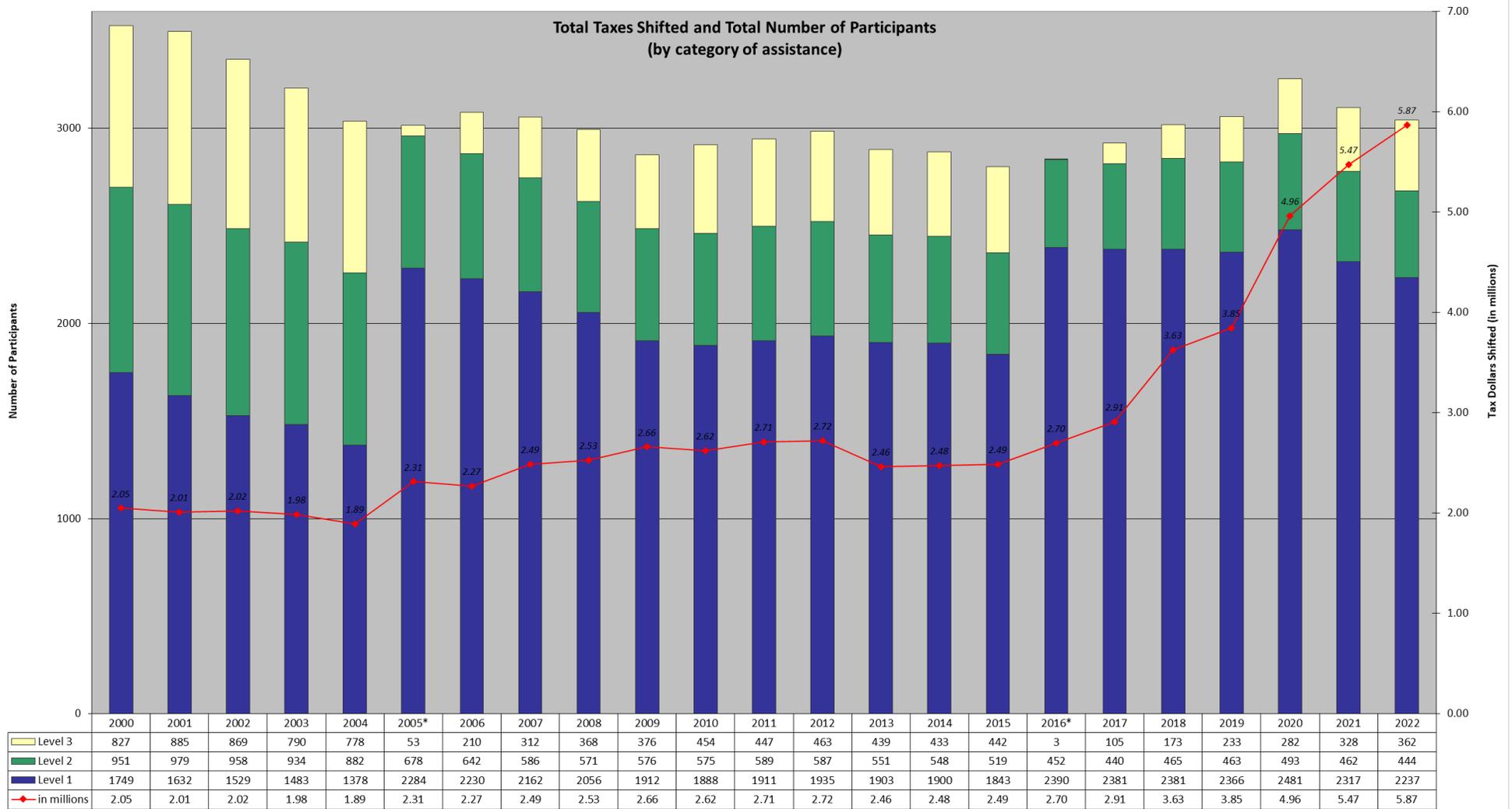
It is important to recognize that this exemption program represents a **SHIFT** in the tax obligation throughout the county. The taxing districts still collect their full lawful levy, however that obligation is shifted to the other taxpayers within the district. The grid below shows the approximate amount 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	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
County Taxable AV	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	15,791,529,865
Average Regular Levy Rate	7.250293	7.214338	7.069119	6.655650	6.870389	6.368667	6.120621	5.751090	5.537164	5.197799
Average Excess Levy Rate	4.272830	4.209983	4.211396	4.113559	4.072651	4.895747	3.993257	4.362979	4.607942	4.348826
Average Levy Rate	11.523123	11.424321	11.280515	10.769209	10.943040	11.264414	10.113878	10.114070	10.145106	9.546625
Seniors, Market Value	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	753,710,190
Seniors, Frozen Value	<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>	<u>405,300,296</u>
Reduction to Assessed Value	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	348,409,894
<i>Dollars shifted</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>	<i>\$3,326,139</i>
Exempt from Regular Levies	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	149,854,299
<i>Dollars shifted</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>	<i>\$778,913</i>
Exempt from Excess Levies	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	405,012,534
<i>Dollars shifted</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>	<i>\$1,761,329</i>
TAX DOLLARS SHIFTED:	\$2,460,968	\$2,476,503	\$2,488,532	\$2,696,322	\$2,908,945	\$3,629,454	3,846,527	\$4,962,409	\$5,471,597	\$5,866,380
Approximate levy rate adjustment	0.283526	0.277740	0.271412	0.275938	0.288898	0.336251	0.324919	0.373900	0.385548	0.371489
Average Increase per \$100K AV	\$28.35	\$27.77	\$27.14	\$27.59	\$28.89	\$33.63	\$32.49	\$37.39	\$38.55	\$37.15

Senior Citizen & Disabled Persons Exemptions



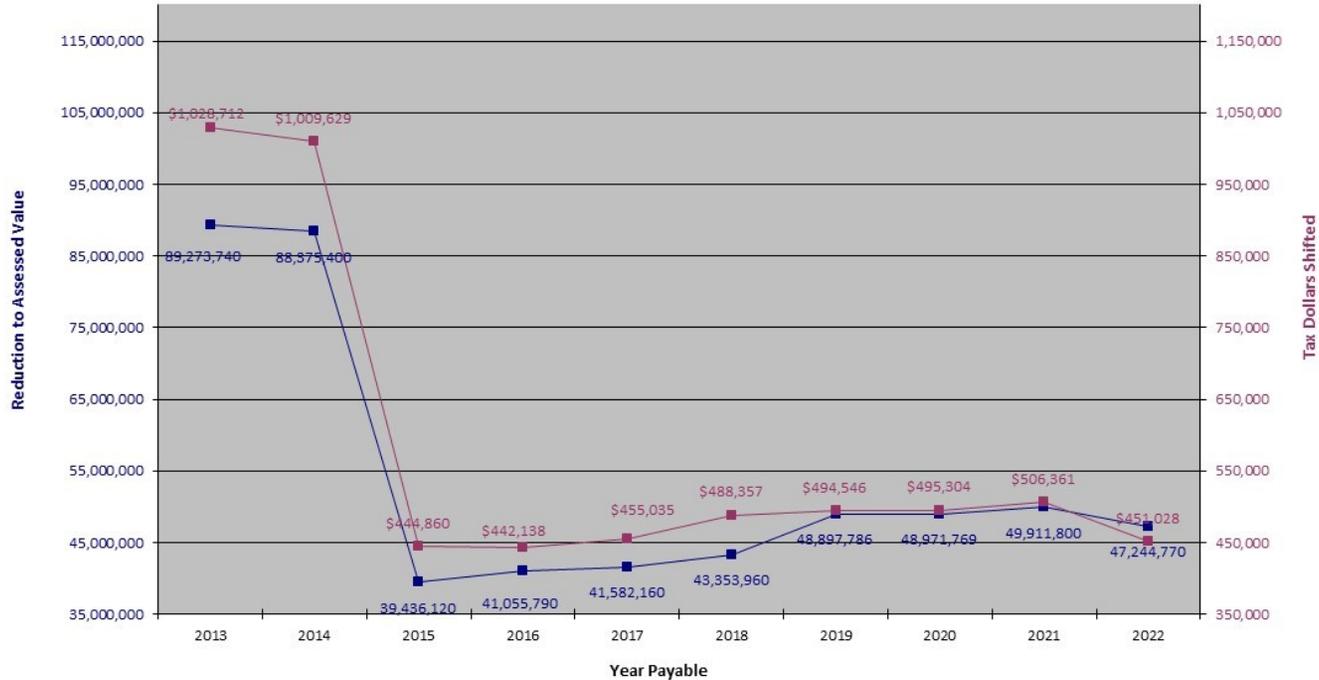
- Level 3:** Exempt from all voter approved excess levies.
- Level 2:** Exempt from all voter approved excess levies PLUS exempt from regular property taxes on the greater of \$50,000 or 35% of valuation, not to exceed \$70,000.
- Level 1:** Exempt from all voter approved excess levies PLUS exempt from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



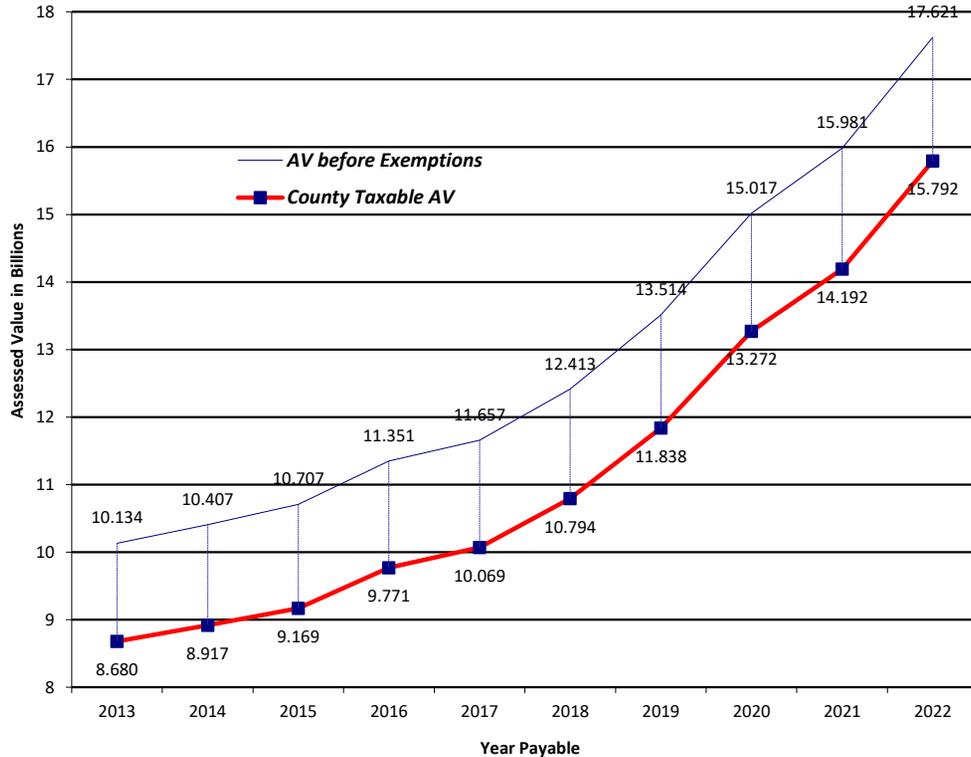
If land is approved for classification in the Current Use Open Space Program, it is then taxed according to its *current* use rather than its *highest and best* use. The Assessor's Office keeps a dual roll for Open Space property—one indicating the true market value of the property and one for the taxable (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	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Open Space Market	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	62,171,630
Open Space Taxable	<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>	<u>14,926,860</u>
Reduction to AV	89,273,740	88,375,400	39,436,120	41,055,790	41,582,160	43,353,960	48,897,786	48,971,769	49,911,800	47,244,770
Average Levy Rate	11.523123	11.424321	11.280515	10.769209	10.943040	11.264414	10.113879	10.114070	10.145106	9.546625
TAX DOLLARS SHIFTED:	1,028,712	1,009,629	444,860	442,138	455,035	488,357	494,546	495,304	506,361	451,028
Approx Levy Rate Increase	0.118517	0.113230	0.048519	0.045248	0.045191	0.045244	0.041775	0.037319	0.035680	0.028561
Avg increase per \$100k AV	\$11.85	\$11.32	\$4.85	\$4.52	\$4.52	\$4.52	\$4.18	\$3.73	\$3.57	\$2.86

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

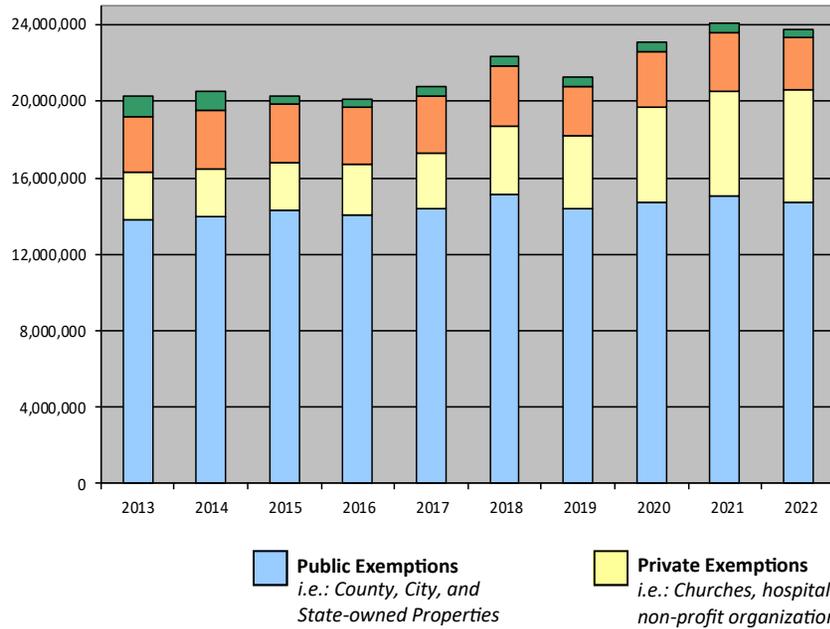
In other words, this is the average annual impact to the typical property owner for exemptions granted on Public and Private Exempt property.



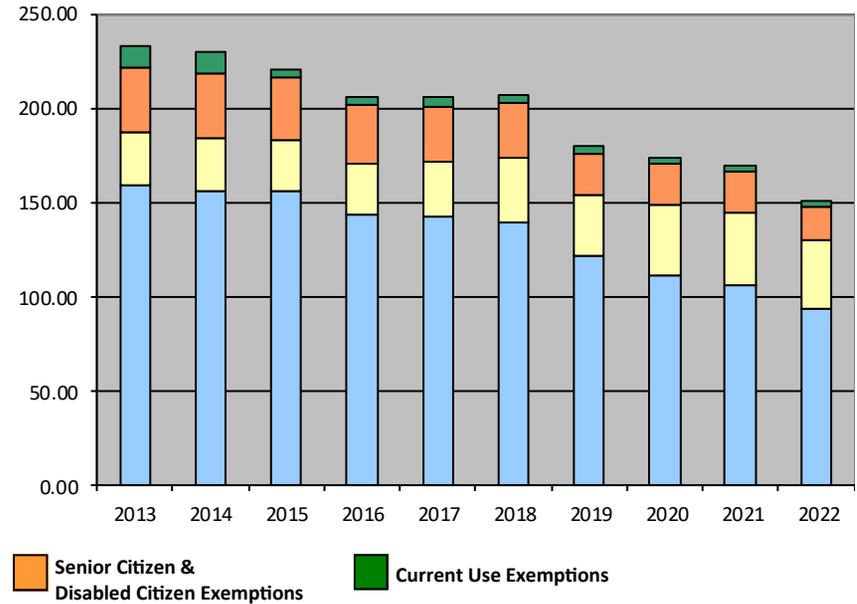
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Public Exempt, Market Vale	1,230,598,530	1,197,797,610	1,221,910,770	1,269,766,480	1,302,136,670	1,310,812,730	1,340,396,730	1,421,262,374	1,457,769,980	1,485,389,615
Tax dollars shifted for Public Ex	13,308,225	13,802,369	13,959,501	14,323,620	14,022,982	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
Average Levy Rate	10.814433	11.523123	11.424321	11.280515	10.769209	10.943040	11.264414	10.113878	10.114070	10.145106
Total Reduction to AV	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	1,789,571,445
Total Tax Dollars Shifted	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	18,155,392
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

Total Tax Dollars Shifted Due to Exempt Properties



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



TAX DOLLARS SHIFTED for EXEMPT PROPERTIES

<u>Year Payable</u>	<u>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>	<u>2022</u>
Open Space Properties	1,028,712	1,009,629	444,860	442,138	455,035	488,357	494,546	495,304	506,361	451,028
Senior & Disabled Citizen Properties	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	5,866,380
Private Exempt Properties	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	2,739,329
Public Exempt Properties	<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>	<u>15,069,435</u>	<u>14,726,696</u>
Total Taxes Shifted for Exempt Properties	20,244,920	20,513,332	20,285,138	19,999,365	20,744,563	22,360,598	21,291,568	23,109,387	24,133,350	23,793,433

AVERAGE DOLLAR INCREASE per \$100,000 ASSESSED VALUE

<u>Year Payable</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>	<u>2022</u>
Open Space Properties	11.85	11.32	4.85	4.52	4.52	4.52	4.18	3.73	3.57	2.86
Senior & Disabled Citizen Properties	28.35	27.77	27.14	26.06	28.89	33.63	32.49	37.39	38.55	37.15
Private Exempt Properties	34.02	34.40	33.03	30.58	30.15	29.13	21.76	21.91	21.74	17.35
Public Exempt Properties	<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>	<u>106.18</u>	<u>93.26</u>
Total Average Increase per \$100,000 AV	233.24	230.06	221.24	204.67	206.02	207.16	179.85	174.12	170.04	151.01

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>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>	<u>2022</u>
State	2.447812	2.335586	2.282403	2.083654	2.136948	2.898810	2.596991	2.913142	2.849813	2.659980
County Current Expense	1.940896	2.042328	2.140439	1.972787	1.951732	1.889793	1.733729	1.606574	1.580671	1.248186
City of Longview	3.410017	3.423604	3.426732	3.395578	3.354365	3.159099	2.885858	2.638906	2.415050	2.232583
Port of Longview	0.216435	0.449998	0.449998	0.417696	0.343785	0.258562	0.239382	0.210638	0.195277	0.127510
Longview Sch Dist #122	4.930742	4.831662	4.870457	4.286176	4.594816	4.391939	2.828649	2.723436	3.509071	3.186226
TOTAL LEVY RATE:	12.945902	13.083178	13.170029	12.155891	12.381646	12.598203	10.284609	10.092699	10.549882	9.454485

Special Assessments

Mosquito Control Asmt	0.035220	0.035535	0.035804	0.025416	0.035760	3.800000	3.800000	4.550000	4.650000	4.650000
CDID #1 (Diking)	0.483058	0.470212	0.459592	0.412470	0.450825	0.473654	0.451830	0.392575	0.458260	0.461067
Noxious Weed Asmt	3.320000	3.320000	3.320000	3.320000	4.320000	4.820000	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>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>	<u>2022</u>
Property Value										
Land Value	40,000	40,000	40,000	40,000	40,000	42,000	42,000	42,000	42,000	42,000
Improvements Value	<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>	<u>293,780</u>
TOTAL AV	167,100	167,100	170,870	181,140	185,330	214,700	253,410	289,350	306,660	335,780
TCA 400 Levy Rate (from above)	12.945902	13.083178	13.170029	12.155891	12.381646	12.598203	10.284609	10.092699	10.549882	9.454485
PROPERTY TAX DUE:	\$2,163.26	\$2,186.20	\$2,250.36	\$2,201.92	\$2,294.69	\$2,704.84	\$2,606.24	\$2,920.32	\$3,235.22	\$3,174.63
Mosquito Control	5.89	5.94	6.12	4.60	6.63	3.80	3.80	4.55	4.65	4.65
CDID #1 (Diking)	80.72	78.57	78.53	74.71	83.55	101.70	114.50	113.59	140.53	154.82
Noxious Weed Asmt	3.32	3.32	3.32	3.32	4.32	4.82	4.82	4.82	4.82	4.82
ASSESSMENTS DUE:	\$89.92	\$87.83	\$87.97	\$82.64	\$94.50	\$110.32	\$123.12	\$122.96	\$150.00	\$164.29
TOTAL AMOUNT DUE:	\$2,253.18	\$2,274.03	\$2,338.33	\$2,284.56	\$2,389.19	\$2,815.16	\$2,729.36	\$3,043.28	\$3,385.22	\$3,338.92

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.