

Cowlitz County Assessor's Office

Report of School Levies - 2013 Payable through 2022 payable

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 Value in School District = 1,600,000,000 Rate Needed to Collect \$2m = \$1.25 per 1000	Total Approved for Collection = 2,500,000 Value in School District = 2,000,000,000 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 Rate needed to collect \$2m = 1.25 Total taxes due = \$312.50	Typical property AV = 300,000 Rate needed to collect \$2.5m = 1.25 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, <u>more taxes</u> 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 Value in School District = 1,600,000,000 Rate Needed to Collect \$2m = \$1.25 per 1000	Total Approved for Collection = 2,000,000 Value in School District = 2,000,000,000 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 <u>the same total is collected for the district.</u>
Typical property AV = 250,000 Rate needed to collect \$2m = 1.25 Total taxes due = \$312.50	Typical property AV = 300,000 Rate needed to collect \$2m = 1.00 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.

Cowlitz County Assessor's Office

Report of School Levies - 2013 Payable through 2022 payable

Castle Rock School District #401

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

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"			
Tax Year	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	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			
	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			
	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		

Cowlitz County Assessor's Office

Report of School Levies - 2013 Payable through 2022 payable

Kalama School District #402

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

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"		
Tax Year	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	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	
	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	
	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)

Cowlitz County Assessor's Office

Report of School Levies - 2013 Payable through 2022 payable

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
	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
	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)

Cowlitz County Assessor's Office

Report of School Levies - 2013 Payable through 2022 payable

Longview School District #122

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

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"		
Tax Year	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**

Cowlitz County Assessor's Office

Report of School Levies - 2013 Payable through 2022 payable

Toutle Lake School District #130

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

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"	
Tax Year	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
	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
	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)

Cowlitz County Assessor's Office

Report of School Levies - 2013 Payable through 2022 payable

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	
	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
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
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
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
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
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
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
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
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
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
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 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 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

"Parcel A" Assd Value	Total School Levy Rate	Taxes for "Parcel A"
223,170	4.815614	1,074.70
233,920	4.700532	1,099.55
249,740	4.646973	1,160.53
281,900	4.554663	1,283.96
294,730	4.413906	1,300.91
346,530	4.286113	1,485.27
350,990	3.133137	1,099.70
379,302	3.899856	1,479.22
432,550	3.909856	1,691.21
519,200	3.738352	1,940.95
ESTIMATED 555,544	3.094025	1,718.87
ESTIMATED 594,432	2.891613	1,718.87
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)