

# Cowlitz County Assessor's Office

## 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 two numbers: **The TOTAL AMOUNT APPROVED ÷ The TOTAL DISTRICT VALUE = LEVY RATE Needed for Collection**

It is impossible to predict or guarantee a specific future levy rate, because it's impossible to predict or guarantee market values. In general, levy rates go down as values go up and vice versa.

Ultimately, it *doesn't matter if values go up or down* - **the school district will collect whatever amount was approved by the voters**. The levy rate is simply the method used to collect that amount.

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

EXAMPLE: District ABC is asking to replace an expiring \$2 million levy with a \$2.5 million levy. They specify that this is not a "new levy", and they predict that the levy rate will "stay the same" as current rates.

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

If overall district value increases, it's very 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.**

Last year of Current Expiring Levy		Year 1 of INCREASED 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
"Typical" individual property value = 250,000		"Typical" individual property value = 300,000	
Rate needed to collect \$2m =	1.25	Rate needed to collect \$2.5m =	1.25
Total taxes due =	<b>\$312.50</b>	Total taxes due =	<b>\$375.00</b>

### 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:

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.**

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.

Last year of Current 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
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 =	<b>\$312.50</b>	Total taxes due =	<b>\$300.00</b>

# Cowlitz County Assessor's Office

## Report of School Levies - 2013 Payable through 2026 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			
<i>Math emati</i>	2,775,000	1,711,205,579	= 1.621664	495,272	1,776,466,568	= 0.278796	0	1,776,466,568	= 0.000000	1.900460	3,270,272	265,230	1.900460	504.06			
ESTIMATED 2024	2,975,000	1,830,989,970	= 1.624804	495,272	1,900,819,228	= 0.260557	0	1,900,819,228	= 0.000000	1.885361	3,470,272	283,796	1.885361	535.06			
ESTIMATED 2025	3,175,000	1,959,159,267	= 1.620593	0	2,033,876,574	= 0.000000	0	2,033,876,574	= 0.000000	1.620593	3,175,000	303,662	1.620593	492.11			
ESTIMATED 2026	3,175,000	2,096,300,416	= 1.514573	0	2,176,247,934	= 0.000000	0	2,176,247,934	= 0.000000	1.514573	3,175,000	324,918	1.514573	492.11			
Estimated Annual AV Change:		107.00%												Estimated Annual AV Change:		107.00%	

**Voter-approved ballot measures currently in place:**

<b>Feb-22 Enrichment Levy</b>	<b>2/9/2021 Capital Project Levy</b>	(no current Bonded Debt levies)
2023 <span style="color: green;">2,775,000</span>	2022 <span style="color: blue;">495,272</span>	
2024 <span style="color: green;">2,975,000</span>	2023 <span style="color: blue;">495,272</span>	
2025 <span style="color: green;">3,175,000</span>	2024 <span style="color: blue;">495,272</span>	

\*2026 3,175,000 Assuming a replacement Enrichment Levy is approved to collect the same amount as collected in 2025

# Cowlitz County Assessor's Office

## Report of School Levies - 2013 Payable through 2026 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			
Math emati	2,667,016 ÷	2,101,446,665 =	1.269133	0 ÷	2,178,528,488 =	0.000000	3,500,000 ÷	2,178,528,488 =	1.606589	2.875722	6,167,016	458,300	2.875722	1,317.94			
ESTIMATED	2024	3,499,447 ÷	2,248,547,932 =	1.556314	0 ÷	2,331,025,482 =	0.000000	3,500,000 ÷	2,331,025,482 =	1.501485	3.057799	6,999,447	ESTIMATED	490,381	3.057799	1,499.49	
ESTIMATED	2025	3,771,427 ÷	2,405,946,287 =	1.567544	0 ÷	2,494,197,266 =	0.000000	3,500,000 ÷	2,494,197,266 =	1.403257	2.970801	7,271,427	ESTIMATED	524,708	2.970801	1,558.80	
ESTIMATED	2026	4,064,113 ÷	2,574,362,527 =	1.578687	0 ÷	2,668,791,075 =	0.000000	3,500,000 ÷	2,668,791,075 =	1.311455	2.890142	7,564,113	ESTIMATED	561,437	2.890142	1,622.63	
Estimated Annual AV Change:		107.00%												Estimated Annual AV Change:		107.00%	

**Voter-approved ballot measures currently in place:**

**4/28/2020 3-Year 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 2026 payable

### Kelso School District #458

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" Taxes for Local Voter Approval					
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	"Parcel A" Assd Value	Total School Levy Rate	Taxes for "Parcel A"			
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			
<i>Math emati</i>	7,000,000	3,861,783,334	= 1.812634	0	3,960,338,237	= 0.000000	6,800,000	3,960,338,237	= 1.717025	3.529659	13,800,000	418,790	3.529659	1,478.19			
ESTIMATED 2024	7,500,000	4,132,108,167	= 1.815054	0	4,237,561,914	= 0.000000	6,800,000	4,237,561,914	= 1.604696	3.419750	14,300,000	ESTIMATED 448,105	3.419750	1,532.41			
ESTIMATED 2025	7,500,000	4,421,355,739	= 1.696312	0	4,534,191,248	= 0.000000	6,800,000	4,534,191,248	= 1.499716	3.196028	14,300,000	ESTIMATED 479,473	3.196028	1,532.41			
ESTIMATED 2026	7,500,000	4,730,850,641	= 1.585339	0	4,851,584,635	= 0.000000	6,800,000	4,851,584,635	= 1.401604	2.986942	14,300,000	ESTIMATED 513,036	2.986942	1,532.41			
Estimated Annual AV Change:		107.00%												Estimated Annual AV Change:		107.00%	

**Voter-approved ballot measures currently in place:**

<b>2/11/2020</b>	<b>Enrichment Levy</b>	(no current Capital Project levies)	<b>2/13/2018</b>	<b>General Obligation Bonds</b>
2021	6,000,000			98,600,000 over 21 years
2022	6,500,000			(Avg \$4.7m per year + interest)
2023	7,000,000			
2024	7,500,000			

\*2025 7,500,000      Assuming a replacement Enrichment Levy is approved to collect the same amount as collected in 2024  
 \*2026 7,500,000      Assuming a replacement Enrichment Levy is approved to collect the same amount as collected in 2025

# Cowlitz County Assessor's Office

## Report of School Levies - 2013 Payable through 2026 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			
Math emati	15,235,033	÷ 7,696,893,093	= 1.979374	6,300,000	÷ 7,742,781,798	= 0.813661	0	÷ 7,742,781,798	= 0.000000	2.793035	21,535,033	369,360	2.793035	1,031.64			
ESTIMATED 2024	16,007,613	÷ 8,235,675,610	= 1.943692	5,500,000	÷ 8,284,776,524	= 0.663868	0	÷ 8,284,776,524	= 0.000000	2.607560	21,507,613	395,215	2.607560	1,030.55			
ESTIMATED 2025	16,007,613	÷ 8,812,172,902	= 1.816534	5,000,000	÷ 8,864,710,881	= 0.564034	0	÷ 8,864,710,881	= 0.000000	2.380568	21,007,613	422,880	2.380568	1,006.70			
ESTIMATED 2026	16,007,613	÷ 9,429,025,005	= 1.697695	4,500,000	÷ 9,485,240,642	= 0.474421	0	÷ 9,485,240,642	= 0.000000	2.172117	20,507,613	452,482	2.172117	982.84			
Estimated Annual AV Change:		107.00%												Est Annual AV Change:		107.00%	

**Voter-approved ballot measures currently in place:**

<b>2/11/2020</b>	<b>Enrichment Levy</b>	<b>Apr-22</b>	<b>Capital Proj &amp; Tech Levy</b>	<b>(no current Bonded Debt levies)</b>
2021	13,790,705	2023	6,300,000	
2022	14,496,559	2024	5,500,000	
2023	15,235,033	2025	5,000,000	
2024	16,007,613	2026	4,500,000	

\*2025 16,007,613 Assuming a replacement Enrichment Levy is approved to collect the same amount as collected in 2024  
 \*2026 16,007,613 Assuming a replacement Enrichment Levy is approved to collect the same amount as collected in 2025

# Cowlitz County Assessor's Office

## Report of School Levies - 2013 Payable through 2026 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			
Math emati	1,555,030 ÷	778,341,230 =	1.997877	0 ÷	864,822,504 =	0.000000	430,000 ÷	864,822,504 =	0.497212	2.495089	1,985,030	495,550	2.495089	1,236.44			
ESTIMATED	2024 1,663,885 ÷	832,825,116 =	1.997880	0 ÷	925,360,079 =	0.000000	430,000 ÷	925,360,079 =	0.464684	2.462564	2,093,885	ESTIMATED 530,239	2.462564	1,305.75			
	2025 1,663,885 ÷	891,122,874 =	1.867178	0 ÷	990,135,285 =	0.000000	430,000 ÷	990,135,285 =	0.434284	2.301462	2,093,885	ESTIMATED 567,355	2.301462	1,305.75			
	2026 1,663,885 ÷	953,501,475 =	1.745026	0 ÷	1,059,444,755 =	0.000000	430,000 ÷	1,059,444,755 =	0.405873	2.150899	2,093,885	ESTIMATED 607,070	2.150899	1,305.75			
Estimated Annual AV Change:		107.00%												Estimated Annual AV Change:		107.00%	

**Voter-approved ballot measures currently in place:**

**2/11/2020 Enrichment Levy**

2021 **1,358,225**  
 2022 **1,453,300**  
 2023 **1,555,030**  
 2024 **1,663,885**

(no current Capital Project levies)

**2/10/2015 General Obligation Bonds**

**7,095,000 over 20 years**  
*(Avg \$355k per year + interest)*

**\*2025 1,663,885**      *Assuming a replacement Enrichment Levy is approved to collect the same amount as collected in 2024*  
**\*2026 1,663,885**      *Assuming a replacement Enrichment Levy is approved to collect the same amount as collected in 2025*

# Cowlitz County Assessor's Office

## Report of School Levies - 2013 Payable through 2026 payable

### Woodland School District #404

**Taxes for a 'typical' parcel in this district based on 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	"Parcel A" Assd Value	Total School Levy Rate	Taxes for "Parcel A"			
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			
Math emati	6,100,000 ÷	2,908,878,704 =	2.097028	0 ÷	2,964,796,352 =	0.000000	3,600,000 ÷	2,964,796,352 =	1.214249	3.311277	9,700,000	545,470	3.311277	1,806.20			
ESTIMATED	2024	5,900,000 ÷	3,112,500,213 =	1.895582	0 ÷	3,172,332,097 =	0.000000	3,600,000 ÷	3,172,332,097 =	1.134812	3.030394	9,500,000	ESTIMATED	583,653	3.030394	1,768.70	
	2025	6,250,000 ÷	3,330,375,228 =	1.876665	0 ÷	3,394,395,343 =	0.000000	3,600,000 ÷	3,394,395,343 =	1.060572	2.937237	9,850,000	ESTIMATED	624,509	2.937237	1,834.33	
	2026	6,625,000 ÷	3,563,501,494 =	1.859126	0 ÷	3,632,003,017 =	0.000000	3,600,000 ÷	3,632,003,017 =	0.991189	2.850315	10,225,000	ESTIMATED	668,224	2.850315	1,904.65	
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)*