



## Office of Administrative Services

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## Board of County Commissioners

Steve Rader                      District 1  
Steven Ferrell                  District 2  
Richard Dahl                    District 3

Memorandum to:            Special Purpose and other Taxing Districts  
  
From:                            Taunya Richardson  
  
Date:                            August 18, 2025  
  
Subject:                        Expenditure & Revenue Estimates and Levy Certification - 2026

This letter and attachments provide information necessary for each taxing district to complete and submit their 2026 tax year budget and levy request. The Assessor will provide assessed value information & should be considered an \*ESTIMATE\* of assessed value while working through your 2026 budget. Once the state-assessed utility values have been received from the Department of Revenue and added to our system, a certification of assessed value will be available from Assessor.

The Washington Department of Revenue reviews the levy calculations in each County Assessor's office for compliance with the law. In some instances, they are finding resolutions or ordinances passed by taxing districts do not comply with the requirements found in statute. They have also found that some districts are not submitting their budgets to County Commissioners. In an effort to assist taxing districts with these requirements, standardized forms have been developed for your use.

The Office of Administrative Services would like to provide you with a timeline for the certification process to ensure that meetings are scheduled with proper time to meet the deadlines for this process. PLEASE NOTE: If a taxing district or city does not submit completed documents to the Clerk of the Board of County Commissioners, by November 17, 2025, it will delay the process for the levy to be certified and submitted to the assessors for the levy amounts to be included for the year 2026.



### (1) Ordinance/Resolution to Increase Property Tax Levy

RCW 84.55.120 requires all taxing districts to adopt a resolution or ordinance in order to realize any increase in regular property tax other than increases due to new construction, improvements to property, increased value of state-assessed property, annexations or refunds. The Washington State Department of Revenue has created a form for use when requesting such an increase in your regular property tax levy.

State law requires certain information to be included in the resolution or ordinance. Specifically, the resolution or ordinance must state the dollar amount of the increase and the percentage increase over the prior property tax levy. Resolutions or ordinances that do not comply with state law could result in your district receiving an incorrect amount of property tax.

The enclosed form has been provided by the Department of Revenue and is intended to ensure that your resolution or ordinance complies with the provisions of RCW 84.55.120. Once completed, please return the form to our office. Form link: <https://dor.wa.gov/sites/default/files/2022-02/OrdinanceResolution.doc?uid=652d904d90b7c>

## **(2) Levy Certification**

RCW 84.52.020 requires taxing districts to certify to the county legislative authority the amount to be raised through property taxation for your district. This certification is to be made each year on or before November 30 to the Board of County Commissioners. The Cowlitz County Office of Administrative Services compiles all district budgets, prepares them in accordance with the requirements of the Clerk of the Board and submits them to the Board of Commissioners on your behalf.

In order to allow time to compile and submit these documents to the Board of Commissioners, your **budgets and certifications should be submitted to the Cowlitz County Office of Financial Management no later than November 17, 2025**. The amount certified should include the total amount the district intends to levy, including amounts for new construction, improvements to property and so forth.

The enclosed forms may be used to certify your levy amount to the Board of County Commissioners. When using this form, the provisions of RCW 84.52.020 will be met.

Form link: <https://dor.wa.gov/sites/default/files/2022-02/64-0100.pdf?uid=652d81860502c>

## **(3) Budget Worksheets and Signature Page**

Certified budgets or estimates of the amounts to be raised by taxation on the assessed valuation of each district during 2026 must be filed with the Clerk of the Board of County Commissioners in order for the County to certify to the County Assessor by November 30, 2025. (RCW 84.52.020, RCW 84.52.070) PLEASE NOTE: THE BOARD OF COWLITZ COUNTY COMMISSIONERS INTENDS TO HOLD A MEETING ON DECEMBER 2, 2025 TO CERTIFY LEVIES TO THE ASSESSOR. We request that your documents be returned by November 17, 2025. If you are unable to meet the November 17th deadline, please file an estimated Budget Certification to be followed by a final budget certification as soon as available.

## **(4) Contact Information**

In order to ensure documents and communications reach you in a timely and accurate manner, please update your contact information using the enclosed form and submit with your budget and levy materials.

## **Submissions**

Once the Ordinance/Resolution, Levy Certification, Budget Worksheets & Signature Page, and Contact Information are complete, please submit the documents to:

Cowlitz County, Office of Administrative Services  
Attn: Taunya Richardson, Budget Analyst  
County Administration Building, Room 308  
207 N. 4<sup>th</sup> Avenue  
Kelso, Washington 98626  
[richardsont@cowlitzwa.gov](mailto:richardsont@cowlitzwa.gov) or [adminserviceshared@cowlitzwa.gov](mailto:adminserviceshared@cowlitzwa.gov)

The Office of Administrative Services will submit your materials to the Board of Commissioners and distribute copies to the County Assessor.

## **Questions?**

If you have any questions about the enclosed materials, please do not hesitate to contact us.

## **Enclosures:**

Ordinance/Resolution Form  
Levy Certification  
Budget Worksheets & Signature Page  
Contact Information Form