Cowlitz County Assessor's Office

Report of School Levies - 2013 Payable through 2028 payable

Report Date 1/23/2024

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:

» 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.

» 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.

» If a "replacement levy" will 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**.*

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

*When 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**.*

"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	=	**$312.50**	**Total taxes due**	=	**$375.00**

» An increase in value does NOT cause more taxes to be collected; the amount to be collected can ONLY be increased by voter approval.

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.*

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

*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.*

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**

Cowlitz County Assessor's Office
Report of School Levies - 2013 Payable through 2028 payable

Longview School District #122

Voter-approved ballot measures currently in place:

Program & Operations Levy

2/11/2020 **4-year Program & Operations Levy**

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

Capital Projects Levy

2/8/2022 **Capital Proj & Tech Levy**

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

Bonded Debt Levy

(no current Bonded Debt levies)

Total Local Collection for School District

	Tax Year	Amt Approved for Collection		Tax Base for Prog & Op Levies		Enrichment Levy Rate	Amt Approved for Collection		Tax Base for Cap Proj Levies		Cap Proj Levy Rate
	2013	14,989,000	÷	4,183,976,611	=	3.582477	1,450,000	÷	4,204,657,945	=	0.344856
	2014	14,989,000	÷	4,286,404,892	=	3.496870	1,450,000	÷	4,307,785,254	=	0.336600
	2015	15,129,793	÷	4,300,577,849	=	3.518084	1,477,093	÷	4,322,835,879	=	0.341695
	2016	15,281,091	÷	4,620,716,505	=	3.307083	1,491,864	÷	4,643,268,735	=	0.321296
	2017	15,433,902	÷	4,654,901,990	=	3.315623	1,506,783	÷	4,677,778,878	=	0.322115
	2018	15,588,241	÷	4,821,862,926	=	3.232825	1,521,851	÷	4,843,816,723	=	0.314184
	2019	7,937,995	÷	5,291,996,955	=	1.500000	3,047,682	÷	5,322,462,360	=	0.572608
	2020	9,075,249	÷	5,926,777,390	=	1.531228	3,094,112	÷	5,962,979,365	=	0.518887
	2021	13,790,705	÷	6,156,781,914	=	2.239921	3,141,936	÷	6,190,461,206	=	0.507545
	2022	14,496,559	÷	6,781,482,031	=	2.137668	3,191,194	÷	6,810,491,821	=	0.468570
	2023	15,235,033	÷	7,696,893,093	=	1.979374	6,300,000	÷	7,742,781,798	=	0.813661
	2024	**16,007,613**	**÷**	**7,968,720,968**	**=**	**2.008806**	**5,500,000**	**÷**	**8,014,076,003**	**=**	**0.686292**
ESTIMATED	*2025*	**16,487,841**	÷	*8,526,531,436*	=	*1.933710*	5,000,000	÷	*8,575,061,323*	=	*0.583086*
	2026	**16,982,477**	÷	*9,123,388,636*	=	*1.861422*	4,500,000	÷	*9,175,315,616*	=	*0.490446*
	2027	**17,491,951**	÷	*9,762,025,841*	=	*1.791836*	0	÷	*9,817,587,709*	=	*0.000000*
	2028	**18,016,709**	÷	*10,445,367,650*	=	*1.724852*	0	÷	*10,504,818,849*	=	*0.000000*

Estimated Annual AV Change: *107.00%*

Taxes for a 'typical' parcel in this school district
(does not include state school levies) :

	Tax Year	Amt Approved for Collection		Tax Base for Bond Levies		Bond Levy Rate	Aggregate Levy Rate	**Total Collection for Local Sch Dist**	Sample Parcel Assd Value	Total School Levy Rate	Taxes for Sample Parcel
	2013	4,219,000	÷	4,204,657,945	=	1.003411	4.930744	20,658,000	167,100	4.930744	823.93
	2014	4,300,000	÷	4,307,785,254	=	0.998193	4.831662	20,739,000	167,100	4.831662	807.37
	2015	4,369,000	÷	4,322,835,879	=	1.010679	4.870458	20,975,886	170,870	4.870458	832.22
	2016	4,041,407	÷	4,643,268,735	=	0.870380	4.498758	20,814,362	181,140	4.498758	814.91
	2017	4,477,000	÷	4,677,778,878	=	0.957078	4.594817	21,417,685	185,330	4.594817	851.56
	2018	4,095,000	÷	4,843,816,723	=	0.845408	4.392417	21,205,092	214,700	4.392417	943.05
	2019	4,024,000	÷	5,322,462,360	=	0.756041	2.828648	15,009,677	253,410	2.828648	716.81
	2020	4,015,000	÷	5,962,979,365	=	0.673321	2.723436	16,184,361	289,350	2.723436	788.03
	2021	4,621,000	÷	6,190,461,206	=	0.746471	3.493937	21,553,641	306,660	3.493937	1,071.45
	2022	3,950,000	÷	6,810,491,821	=	0.579987	3.186226	21,637,753	335,780	3.186226	1,069.87
	2023	0	÷	7,742,781,798	=	0.000000	2.793035	21,535,033	369,360	2.793035	1,031.64
	2024	**0**	**÷**	**8,014,076,003**	**=**	**0.000000**	**2.695098**	**21,507,613**	**395,215**	**2.695098**	**1,065.14**
ESTIMATED	*2025*	0	÷	*8,575,061,323*	=	*0.000000*	*2.516796*	*21,487,841*	*422,880*	*2.516796*	*1,064.30*
	2026	0	÷	*9,175,315,616*	=	*0.000000*	*2.351868*	*21,482,477*	*452,482*	*2.351868*	*1,064.18*
	2027	0	÷	*9,817,587,709*	=	*0.000000*	*1.791836*	*17,491,951*	*484,156*	*1.791836*	*867.53*
	2028	0	÷	*10,504,818,849*	=	*0.000000*	*1.724852*	*18,016,709*	*518,047*	*1.724852*	*893.55*

Est Annual AV Change: *107.00%*

On the ballot 2/13/2024: **4-year Program & Operations Levy**

2025	16,487,841
2026	16,982,477
2027	17,491,951
2028	18,016,709

Cowlitz County Assessor's Office
Report of School Levies - 2013 Payable through 2028 payable

Toutle Lake School District #130

Voter-approved ballot measures currently in place:

Program & Operations Levy

2/11/2020 **4-year Program & Operations Levy**

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

Capital Projects Levy

(no current Capital Project levies)

Bonded Debt Levy

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

7,095,000 over 20 years

(Avg $355k per year + interest)

Total Local Collection for School District

Taxes for a 'typical' parcel in this school district

(does not include state school levies) :

	Tax Year	Amt Approved for Collection		Tax Base for Prog & Op 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**		Sample Parcel Assd Value	Total School Levy Rate	Taxes for Sample Parcel
	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
	2023	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
	2024	1,663,885	**÷**	**796,588,886**	**=**	**2.088763**	**0**	**÷**	**881,683,689**	**=**	**0.000000**	480,000	**÷**	**881,683,689**	**=**	**0.544413**	**2.633175**	**2,143,885**		**530,239**	**2.633175**	**1,396.21**
ESTIMATED	*2025*	**1,721,321**	÷	*852,350,108*	=	*2.019500*	*0*	÷	*943,401,547*	=	*0.000000*	480,000	÷	*943,401,547*	=	*0.508797*	*2.528297*	*2,201,321*	*ESTIMATED*	*567,355*	*2.528297*	*1,434.44*
	2026	**1,794,312**	÷	*912,014,616*	=	*1.967416*	*0*	÷	*1,009,439,656*	=	*0.000000*	480,000	÷	*1,009,439,656*	=	*0.475511*	*2.442927*	*2,274,312*		*607,070*	*2.442927*	*1,483.03*
	2027	**1,821,322**	÷	*975,855,639*	=	*1.866385*	*0*	÷	*1,080,100,431*	=	*0.000000*	480,000	÷	*1,080,100,431*	=	*0.444403*	*2.310788*	*2,301,322*		*649,565*	*2.310788*	*1,501.01*
	2028	**1,921,346**	÷	*1,044,165,533*	=	*1.840078*	*0*	÷	*1,155,707,462*	=	*0.000000*	480,000	÷	*1,155,707,462*	=	*0.415330*	*2.255408*	*2,401,346*		*695,035*	*2.255408*	*1,567.59*

Estimated Annual AV Change: *107.00%*

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On the ballot 2/13/2024: **4-year Programs & Operations Levy**

2025	**1,721,321**
2026	**1,794,312**
2027	**1,821,322**
2028	**1,921,346**

Cowlitz County Assessor's Office
Report of School Levies - 2013 Payable through 2028 payable

Castle Rock School District #401

Voter-approved ballot measures currently in place:

Program & Operations Levy

2/8/2022 **3-year Program & Operations Levy**

2023	2,775,000
2024	2,975,000
2025	3,175,000

Capital Projects Levy

2/9/2021 **Capital Proj & Tech Levy**

2022	495,272
2023	495,272
2024	495,272

Bonded Debt Levy

(no current Bonded Debt levies)

Total Local Collection for School District

Taxes for a 'typical' parcel in this school district
(does not include state school levies) :

	Tax Year	Amt Approved for Collection		Tax Base for Prog & Op 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**	Sample Parcel Assd Value	Total School Levy Rate	Taxes for Sample Parcel
	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
	2023	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
	2024	**2,975,000**	**÷**	**1,790,834,460**	**=**	**1.661237**	**495,272**	**÷**	**1,857,947,635**	**=**	**0.266569**	**0**	**÷**	**1,857,947,635**	**=**	**0.000000**	**1.927806**	**3,470,272**	**283,796**	**1.927806**	**547.10**
ESTIMATED	*2025*	3,175,000	÷	*1,916,192,872*	=	*1.656931*	**830,000**	÷	*1,988,003,969*	=	*0.417504*	*0*	÷	*1,988,003,969*	=	*0.000000*	*2.074436*	*4,005,000*	*303,662*	*2.074436*	*629.93*
ESTIMATED	*2026*	*0*	÷	*2,050,326,373*	=	*0.000000*	**830,000**	÷	*2,127,164,247*	=	*0.390191*	*0*	÷	*2,127,164,247*	=	*0.000000*	*0.390191*	*830,000*	*324,918*	*0.390191*	*126.78*
ESTIMATED	*2027*	*0*	÷	*2,193,849,219*	=	*0.000000*	**830,000**	÷	*2,276,065,745*	=	*0.364664*	*0*	÷	*2,276,065,745*	=	*0.000000*	*0.364664*	*830,000*	*347,662*	*0.364664*	*126.78*
ESTIMATED	*2028*	*0*	÷	*2,347,418,665*	=	*0.000000*	*0*	÷	*2,435,390,347*	=	*0.000000*	*0*	÷	*2,435,390,347*	=	*0.000000*	*0.000000*	*0*	*371,999*	*0.000000*	*0.00*

Estimated Annual AV Change: *107.00%*

Estimated Annual AV Change: *107.00%*

On the ballot 2/13/2024: **3-year Capital Projects Levy**

2025	830,000
2026	830,000
2027	830,000

Kalama School District #402

Voter-approved ballot measures currently in place:

Program & Operations Levy

2/14/2023 **3-Year Program & Operations Levy**

2024	3,499,447
2025	3,771,427
2026	4,064,113

Capital Projects Levy

(no current Capital Project levies)

Bonded Debt Levy

2/13/2018 **General Obligation Bonds**

63,405,000 over 25 years

(Avg $2.54m per year + interest)

Total Local Collection for School District

Taxes for a 'typical' parcel in this school district

(does not include state school levies) :

	Tax Year	Amt Approved for Collection		Tax Base for Prog & Op 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**	Sample Parcel Assd Value	Total School Levy Rate	Taxes for Sample Parcel
	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
	2023	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
	2024	**3,499,447**	**÷**	**2,222,688,177**	**=**	**1.574421**	**0**	**÷**	**2,298,834,794**	**=**	**0.000000**	**3,550,000**	**÷**	**2,298,834,794**	**=**	**1.544261**	**3.118682**	**7,049,447**	**490,381**	**3.118682**	**1,529.34**
ESTIMATED	*2025*	3,771,427	÷	*2,378,276,349*	=	*1.585782*	*0*	÷	*2,459,753,230*	=	*0.000000*	3,550,000	÷	*2,459,753,230*	=	*1.443234*	*3.029016*	*7,321,427*	*524,708*	*3.029016*	*1,589.35*
ESTIMATED	*2026*	4,064,113	÷	*2,544,755,694*	=	*1.597054*	*0*	÷	*2,631,935,956*	=	*0.000000*	3,550,000	÷	*2,631,935,956*	=	*1.348817*	*2.945871*	*7,614,113*	*561,437*	*2.945871*	*1,653.92*
ESTIMATED	*2027*	*0*	÷	*2,722,888,592*	=	*0.000000*	*0*	÷	*2,816,171,473*	=	*0.000000*	3,550,000	÷	*2,816,171,473*	=	*1.260577*	*1.260577*	*3,550,000*	*600,738*	*1.260577*	*757.28*
ESTIMATED	*2028*	*0*	÷	*2,913,490,794*	=	*0.000000*	*0*	÷	*3,013,303,476*	=	*0.000000*	3,550,000	÷	*3,013,303,476*	=	*1.178109*	*1.178109*	*3,550,000*	*642,789*	*1.178109*	*757.28*

Estimated Annual AV Change: *107.00%*

Estimated Annual AV Change: *107.00%*

Cowlitz County Assessor's Office
Report of School Levies - 2013 Payable through 2028 payable

Woodland School District #404

Voter-approved ballot measures currently in place:

	Program & Operations Levy					**Capital Projects Levy**					**Bonded Debt Levy**					**Total Local Collection for School District**		**Taxes for a 'typical' parcel in this school district** *(does not include state school levies)* :		
	(no current Program & Operations levy)					**(no current Capital Project levies)**					**4/17/2012** **General Obligation Bonds** **52,835,000 over 25 years** *(Avg $2.1m per year + interest)*									
Tax Year	Amt Approved for Collection		Tax Base for Prog & Op 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**	Sample Parcel Assd Value	Total School Levy Rate	Taxes for Sample Parcel
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
2023	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
2024	**0**	**÷**	**3,078,531,800**	**=**	**0.000000**	**0**	**÷**	**3,132,738,507**	**=**	**0.000000**	**3,600,000**	**÷**	**3,132,738,507**	**=**	**1.149154**	**1.149154**	**3,600,000**	**583,653**	**1.149154**	**670.71**
2025	***7,050,000***	÷	*3,294,029,026*	=	*2.140236*	*0*	÷	*3,352,030,202*	=	*0.000000*	***3,600,000***	÷	*3,352,030,202*	=	*1.073976*	*3.214212*	*10,650,000*	*624,509*	*3.214212*	*2,007.30*
2026	***7,400,000***	÷	*3,524,611,058*	=	*2.099522*	*0*	÷	*3,586,672,317*	=	*0.000000*	***3,600,000***	÷	*3,586,672,317*	=	*1.003716*	*3.103238*	*11,000,000*	*668,224*	*3.103238*	*2,073.66*
2027	***7,775,000***	÷	*3,771,333,832*	=	*2.061605*	*0*	÷	*3,837,739,379*	=	*0.000000*	***3,600,000***	÷	*3,837,739,379*	=	*0.938052*	*2.999657*	*11,375,000*	*715,000*	*2.999657*	*2,144.75*
2028	*0*	÷	*4,035,327,200*	=	*0.000000*	*0*	÷	*4,106,381,135*	=	*0.000000*	***3,600,000***	÷	*4,106,381,135*	=	*0.876684*	*0.876684*	*3,600,000*	*765,050*	*0.876684*	*670.71*

ESTIMATED (2025–2028)

Estimated Annual AV Change: *107.00%*

Estimated Annual AV Change: *107.00%*

On the ballot 2/13/2024: **3-year Programs & Operations Levy**

2025	**7,050,000**
2026	**7,400,000**
2027	**7,775,000**

Cowlitz County Assessor's Office
Report of School Levies - 2013 Payable through 2028 payable

Kelso School District #458

Voter-approved ballot measures currently in place:

Program & Operations Levy

2/11/2020 **4-year Program & Operations Levy**

2021	6,000,000
2022	6,500,000
2023	7,000,000
2024	7,500,000

Capital Projects Levy

(no current Capital Project levies)

Bonded Debt Levy

2/13/2018 **General Obligation Bonds**

98,600,000 over 21 years

(Avg $4.7m per year + interest)

Total Local Collection for School District

Taxes for a 'typical' parcel in this school district

(does not include state school levies) :

	Tax Year	Amt Approved for Collection		Tax Base for Prog & Op 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**		Sample Parcel Assd Value	Total School Levy Rate	Taxes for Sample Parcel
	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
	2023	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
	2024	**7,500,000**	**÷**	**4,057,969,382**	**=**	**1.848215**	**0**	**÷**	**4,155,375,231**	**=**	**0.000000**	**6,800,000**	**÷**	**4,155,375,231**	**=**	**1.636435**	**3.484650**	**14,300,000**		**448,105**	**3.484650**	**1,561.49**
ESTIMATED	*2025*	**8,500,000**	÷	*4,342,027,239*	=	*1.957611*	*0*	÷	*4,446,251,497*	=	*0.000000*	**6,800,000**	÷	*4,446,251,497*	=	*1.529378*	*3.486989*	*15,300,000*	***ESTIMATED***	*479,473*	*3.486989*	*1,671.92*
	2026	**9,500,000**	÷	*4,645,969,145*	=	*2.044783*	*0*	÷	*4,757,489,102*	=	*0.000000*	**6,800,000**	÷	*4,757,489,102*	=	*1.429325*	*3.474109*	*16,300,000*		*513,036*	*3.474109*	*1,782.34*
	2027	**10,500,000**	÷	*4,971,186,986*	=	*2.112172*	*0*	÷	*5,090,513,339*	=	*0.000000*	**6,800,000**	÷	*5,090,513,339*	=	*1.335818*	*3.447990*	*17,300,000*		*548,948*	*3.447990*	*1,892.77*
	2028	**11,500,000**	÷	*5,319,170,075*	=	*2.161991*	*0*	÷	*5,446,849,273*	=	*0.000000*	**6,800,000**	÷	*5,446,849,273*	=	*1.248428*	*3.410420*	*18,300,000*		*587,375*	*3.410420*	*2,003.19*

Estimated Annual AV Change: *107.00%*

Estimated Annual AV Change: *107.00%*

On the ballot 2/13/2024: **4-year Programs & Operations Levy**

2025	**8,500,000**
2026	**9,500,000**
2027	**10,500,000**
2028	**11,500,000**