



Cowlitz County Washington
OFFICE OF ASSESSMENTS
Emily Wilcox, Assessor

ANNUAL REPORT

2024 Assessment Year for
Taxes Payable in 2025

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Kelso Washington 98626
Phone (360) 577-3010
www.co.cowlitz.wa.us/assessor

Publication Date: 3/25/2025

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 focused on the taxes to be collected in 2025. Working backwards, that means that the assessment date set by state law is January 1st, 2024 and those assessed values are based on sales from 2023.

Current Tax Year = 2025 *(the year in which the taxes will be paid)*

Assessment Year = 2024 *(the year the property was valued)*

Market Year = 2023 *(the primary year used to validate sales data)*

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.

1. Taxing district determines annual budget to be collected from property taxes (sometimes a vote is required);
2. Assessor determines total taxable value in the district;
3. Assessor divides the budget by the total value to determine the levy rate needed for collection.

Budget ÷ District Value = Levy Rate

A more detailed explanation of the budget-based system is available on our website at co.cowlitz.wa.us/447/Property-Tax-Explanation.

Voter-approved measures that impact tax collection in 2025:

- * **Woodland School District-** Voters passed a 3-year Programs & Operations levy this year, the 2025 collection will be \$7,050,000.
- * **Kelso School District-** Voters passed a 4-year Programs & Operations Levy, the 2025 collection will be \$8,500,000.
- * **Longview School District-** Voters passed a 4-year Programs & Operations Levy, the 2025 collection will be \$16,487,841.
- * **Toutle School District-** Voters passed a 4-year Programs & Operations Levy, the 2025 collection will be \$1,721,321.
- * **Castle Rock School District-** Voters passed a 3-year Capital Projects Levy this year, the 2025 collection will be \$830,000.
- * **Fire District #2 Longview/Kelso-** 3rd year of a permanent lid lift, allowing collection to increase from \$4.1 million in 2022 to \$6.75 million (2023), \$7.2 million (2024) and \$7.4 million in 2025.
- * **Fire District #3 Toutle-** 3rd year of a permanent lid lift, allowing collection to increase from \$295,644 in 2022 to \$749,177 (2023), \$804,752 (2024) and \$867,290 in 2025.
- * **Fire District #6 Castle Rock**—3rd year of a permanent lid lift, allowing collection to increase from \$1.2 million in 2022 to \$1.78 million (2023), \$1.92 million (2024) and \$2.06 million in 2025.
- * **EMS #1-** Voters passed a 1-year Excess Levy, for \$554,130 for collection in 2025. This is in addition to a correction levy of \$352,213 from 2022. The total 2025 collection will be \$906,343.

It is our hope and intention that you will find the information presented in this report to be useful and informative. Throughout the year we will also be posting information we feel is important to the citizens of Cowlitz County on our website.

Emily Wilcox
Cowlitz County Assessor

Assessor's Office Personnel

ADMINISTRATIVE STAFF

Administration

Emily Wilcox, Assessor
Brandi Kuljis, Chief Deputy
Josh Claypool, Chief Appraiser
Tony Giles, Residential Appraiser Supervisor

Lori Peterson, Administrative Assistant
Candice Chapin, Administrative Assistant
Emma Rockett, Administrative Assistant
Dani Smith, Administrative Assistant
Chloe Hegstad, GIS Specialist
Sarah Hurtado, Lead GIS Specialist

APPRAISAL STAFF

Residential & Personal Property Division

Nathan Takko, Appraiser
John Jones, Appraiser
Mary Hampton, Appraiser
Jessica Ollila, Appraiser
Rachel Oja, Appraiser
Janelle Paxson, Appraiser

Austin Zylawy, Sales Analyst

Business Division

Rich Johnson, Industrial Appraiser
Jon Davidson, Industrial Appraiser
Rich Niemi, Commercial Appraiser

OFFICE LOCATION & HOURS

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

Visit our website at:
www.co.cowlitz.wa.us/assessor

Table of Contents

<u>Property Taxes in Washington State</u>	<u>Pages 5-6</u>	<u>Levy Rate and Assessed Value Trends</u>	<u>Page 24</u>
<i>An overview of property tax administration, limitations, and available exemptions and deferrals</i>		<i>A graphic display of the relationship between levy rates and assessed values over the last ten years</i>	
<u>Revaluation Cycle</u>	<u>Page 7</u>	<u>County & City Certified Taxes, 10-yr History</u>	<u>Page 25</u>
<i>A map showing the six areas of the county, one of which is physically inspected and valued each year</i>		<i>Listing of the taxes collected for the County and each City for the last ten years</i>	
<u>Property Tax Distribution</u>	<u>Pages 8-10</u>	<u>Senior & Disabled Citizens' Exemptions</u>	<u>Pages 26-27</u>
<i>Dollar amounts and percentage of total ad valorem taxes to be collected categorized by district type</i>		<i>The impact of Senior & Disabled Citizens' exemptions on the general assessed value and taxes collected</i>	
<u>Special Assessment Districts</u>	<u>Pages 11-12</u>	<u>Current Use & Open Space Assessment</u>	<u>Page 28</u>
<i>Dollar amounts to be collected for Special Assessment districts, categorized by district</i>		<i>The impact of Current Use exemptions on the general assessed value and taxes collected</i>	
<u>Certification of Values</u>	<u>Page 13</u>	<u>Public and Private Exempt Properties</u>	<u>Page 29</u>
<i>Includes new construction, state assessed and annexation values as well as Timber Assessed Value</i>		<i>The impact of publicly-owned and privately-owned property tax exemptions on the general assessed value and taxes collected</i>	
<u>Local School Levies</u>	<u>Pages 14-20</u>	<u>Tax Shift for Exempt Properties</u>	<u>Page 30</u>
<i>Local school district collections for the current tax year, broken down by the types of levy, including Enrichment, Capital Projects, and Bonds</i>		<i>The overall impact of exempt properties on the general assessed value and taxes collected, including Current Use, Senior and Disabled Citizens, and Public/Private exemptions</i>	
<u>Segregated Levy Rates, 2025 Payable</u>	<u>Page 21</u>	<u>The Story of One House</u>	<u>Page 31</u>
<i>Complete listing of levy rates by Taxing District</i>		<i>A detailed look at the value, levy rates, and taxes collected on an "average" house in Cowlitz County over the past ten years</i>	
<u>Consolidated Levy Rates, 2025 Payable</u>	<u>Page 22</u>		
<i>Complete listing of levy rates by Tax Code Area</i>			
<u>Four-Year Tax Comparison by District</u>	<u>Page 23</u>		
<i>Detailed listing of each taxing district's assessed value, levy rate and taxes collected for the years 2022 through 2025</i>			

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 3rd 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.

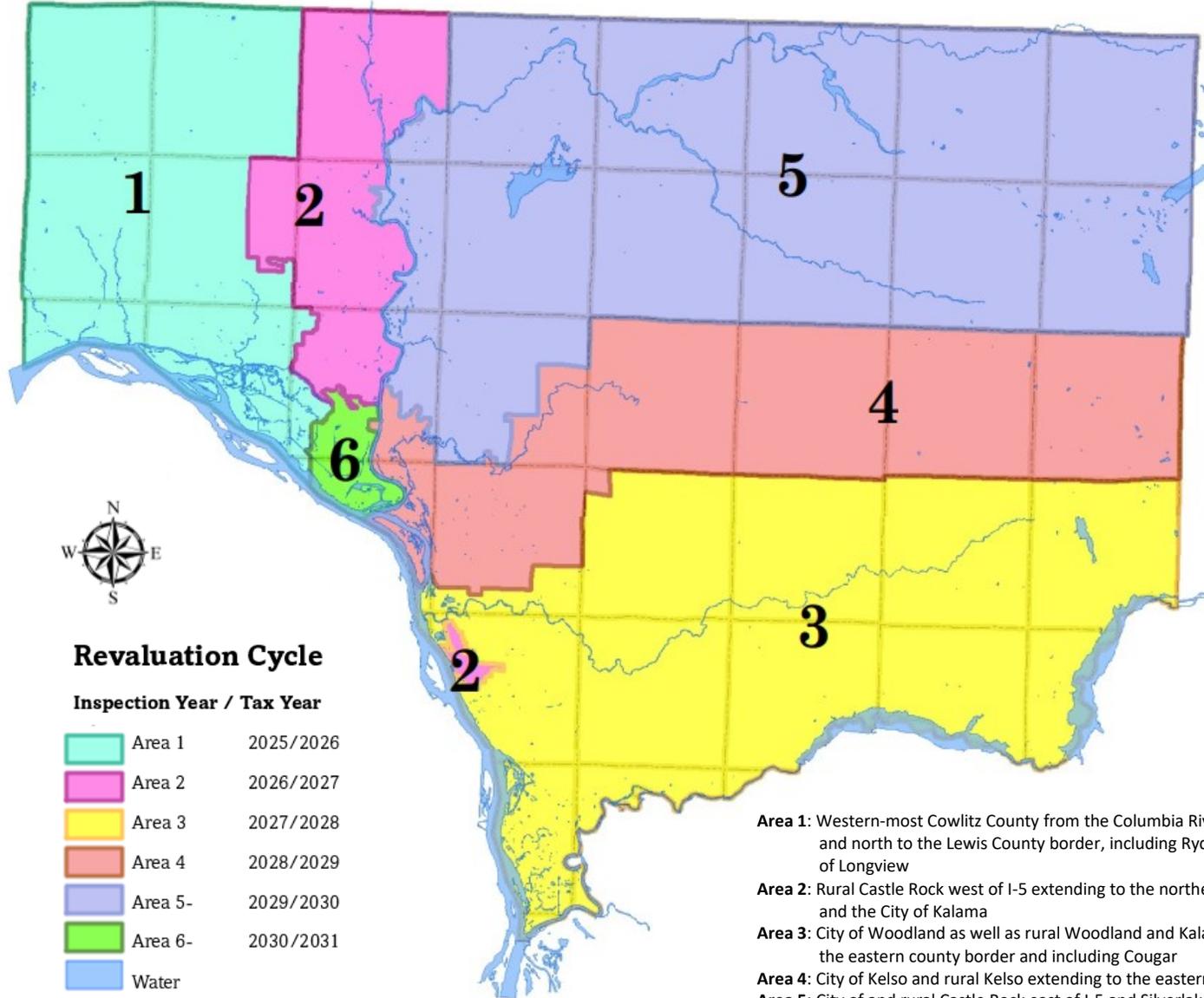
Homeowners with Limited Income: If you are a homeowner with a total household income of less than \$57,000 annually, you may qualify for the Limited Income Deferral. If you meet eligibility requirements, including residency and available equity, and have paid your first half taxes, the Department of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

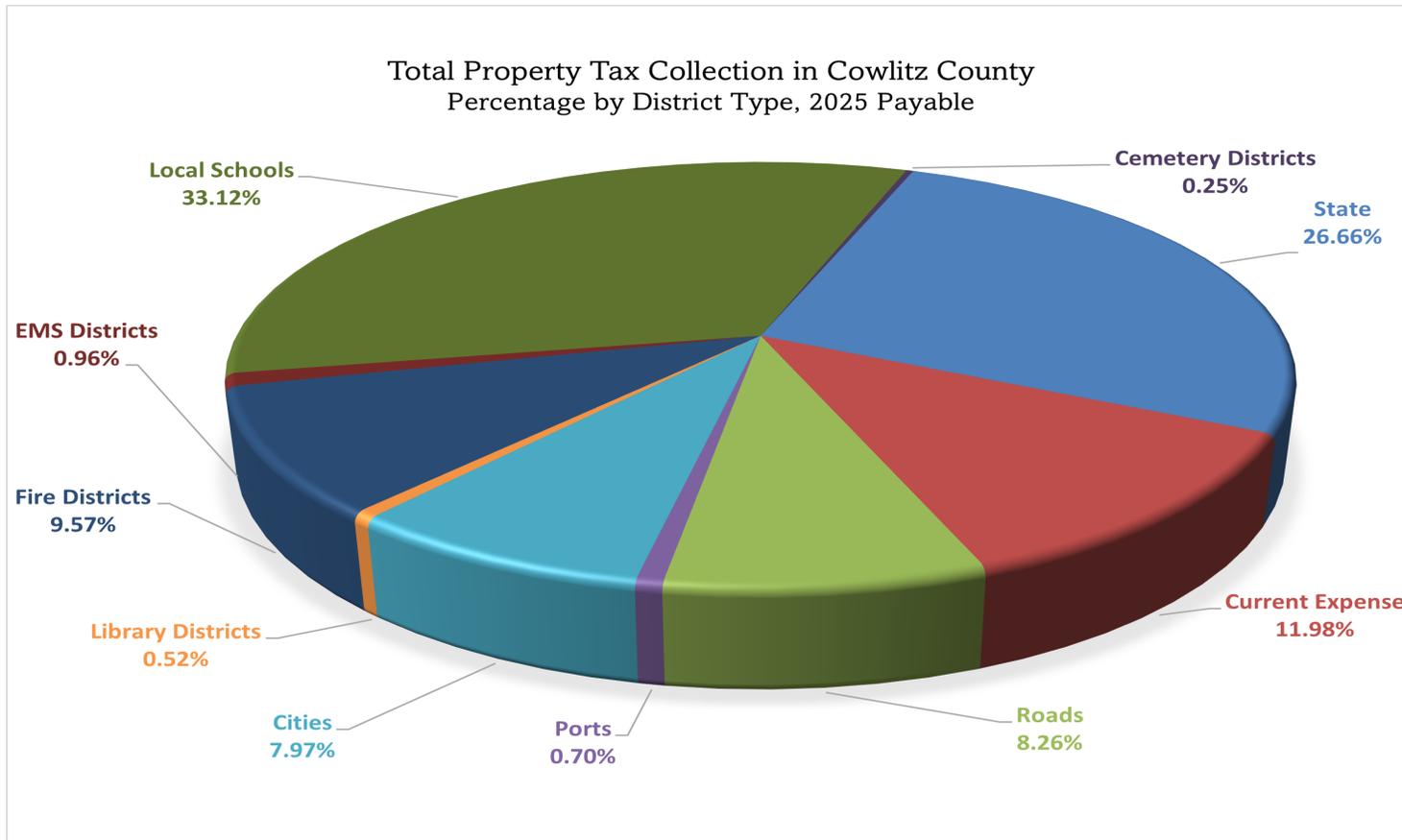
Senior Citizen & Disabled Citizen Tax Deferral Program: Eligibility for this program is also determined by age, ownership & residency, and total household income. Upon qualification, applicants can defer property taxes and special assessments in an amount up to 80% of the equity in their home. Unlike 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 - 2025 Payable



Total Property Taxes to be Collected in
Cowlitz County, 2025 Payable
\$174,697,021

	Local Collection	*Local TAV	**Joint County	TOTAL COLLECTION
State	46,581,351	0	0	46,581,351
Current Expense	20,934,315	0	0	20,934,315
Roads	14,428,444	0	0	14,428,444
Ports	1,221,816	0	0	1,221,816
Cities	13,929,217	0	9,033	13,938,250
Library Districts	903,923	0	0	903,923
Fire Districts	16,716,316	4,642	17,226,445	33,947,403
EMS Districts	1,676,244	192,211	5,203,827	7,072,281
Local Schools	57,860,264	2,228,370	1,693,246	61,782,762
Cemetery Districts	<u>445,131</u>	<u>0</u>	<u>0</u>	<u>445,131</u>
	174,697,021	2,425,223	24,132,551	201,255,676

* Tax dollars collected through timber harvest taxation

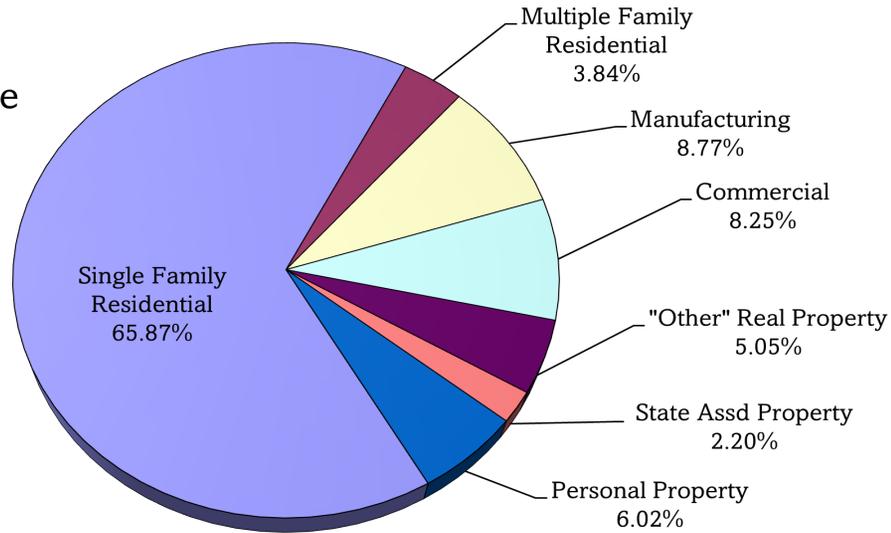
** Tax dollars to be collected in another county for joint taxing districts

Property Tax Distribution History

Percentage of Total Assessed Value by Property Type

Distribution for 2025 Payable

- Single Family Residential
- Multiple Family Residential
- Manufacturing
- Commercial
- "Other" Real Property
- State Assd Property
- Personal Property



	Single Family Residential	Multiple Family Residential	Manufacturing/Industrial	Commercial	"Other" Real Property	State Assessed Property	Personal Property	TOTAL COUNTY TAXABLE VALUE
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%	14,191,744,040
2022	10,434,446,901 66.08%	598,810,119 3.79%	1,571,535,680 9.95%	1,198,914,332 7.59%	566,181,287 3.59%	438,785,396 2.78%	982,856,150 6.22%	15,791,529,865
2023	12,587,451,316 68.80%	680,347,097 3.72%	1,610,597,960 8.80%	1,299,695,872 7.10%	671,068,349 3.67%	439,856,637 2.40%	1,006,163,950 5.50%	18,295,181,181
2024	12,789,573,490 67.10%	724,395,630 3.80%	1,697,401,110 8.90%	1,484,595,860 7.79%	840,233,252 4.41%	423,498,985 2.22%	1,101,702,820 5.78%	19,061,401,147
2025	13,039,996,210 65.87%	759,728,370 3.84%	1,735,242,450 8.77%	1,633,004,190 8.25%	1,000,470,019 5.05%	435,689,038 2.20%	1,191,101,530 6.02%	19,795,231,807

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 \$3,515,173 for 2025 payable. Based on the value in that district, the assessor determined that a rate of \$0.515078 per \$1000 was needed to collect that assessment.

<u>District</u>	<u>2025 Collection</u>	<u>District AV</u>	<u>Resulting Rate</u>
CDID #1 Longview	3,515,173	6,824,544,252	0.515078
CDID #2 Woodland	1,137,500	960,810,380	1.183896
CDID #3 Kelso	1,787,500	737,876,721	2.422491
Drain #1 North Kelso	600,000	223,774,280	2.681273
Lower Lexington Flood #040	1,796,640	472,851,976	3.799582
Upper Lexington Flood #041	72,416	114,798,405	0.630810
DID #015 Willow Grove	134,504	31,232,298	4.306568
Silver Lake Flood Control #020	168,000	220,446,410	0.762090

Noxious Weed District

The noxious weed district applies a flat rate per parcel plus a per acre fee. The flat rate for 2025 payable is \$8.00 per parcel plus 0.80 per acre, while Designated Forest Land is assessed at 1/10th those figures.

	<u>Flat Rate per Parcel</u>	<u>Total Assessment</u>
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
2023	8.00 * 0.80/ac	429,584
2024	8.00 * 0.80/ac	481,326
2025	8.00 * 0.80/ac	461,350

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>
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
2023	\$36	189,000
2024	\$36	189,720
2025	\$36	189,936

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>
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
2023	17.00	6.00	0.27	0.15	0.50	681,265
2024	17.00	6.00	0.27	0.15	0.50	671,876
2025	17.00	6.00	0.27	0.15	0.50	673,944

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 2025 payable is \$5.35 per parcel for one acre or less.

Mosquito Asmt Schedule 2025 Payable

Base Rate = \$5.35	
<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>
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
2023	Base Rate = \$5.50	465,245
2024	Base Rate = \$5.50	451,923
2025	Base Rate = \$5.35	441,862

ALL SPECIAL ASSESSMENT DISTRICTS—COLLECTION HISTORY

<u>Assessment District</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
CDID #1 - Longview	1,652,111	1,810,514	1,949,032	2,050,280	1,998,052	2,383,823	2,640,106	2,956,555	3,454,423	3,515,173
CDID #2 - Woodland	792,498	801,000	849,119	900,000	937,500	1,112,002	928,403	975,000	1,125,000	1,137,500
CDID #3 - Kelso	851,400	933,750	970,683	1,012,500	1,175,000	1,345,000	1,500,000	1,525,000	1,675,000	1,787,500
Drain #010 - North Kelso	314,340	353,340	358,800	358,800	414,750	459,520	544,000	600,000	675,000	600,000
FCZD #040 - Lower Lexington	675,274	703,800	767,314	863,600	935,000	974,993	1,289,960	1,500,000	1,900,000	1,796,640
FCZD #041 - Upper Lexington	30,481	31,167	33,812	37,457	45,333	49,617	59,831	69,735	75,696	72,416
Dike #015 - Willow Grove	56,575	59,575	69,269	76,650	80,000	93,000	95,000	105,000	125,375	134,504
Silver Lake Flood #020	79,470	83,400	95,686	108,000	120,000	155,505	155,505	160,000	189,000	168,000
Mosquito Control	211,615	306,850	298,077	306,798	368,918	387,513	391,663	465,245	451,923	441,862
Noxious Weed	168,539	219,602	243,808	229,790	244,425	244,619	245,910	429,584	481,326	461,350
Stormwater	188,892	189,072	189,324	189,756	189,720	189,252	189,252	189,000	189,720	189,936
DNR Forest Fire Protection	500,182	501,216	504,693	503,848	500,078	503,674	675,280	681,265	671,876	673,944

Certification of Values - 2025 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	19,795,231,807	366,016,640	435,689,038	0	295,818,922	1,115,263,373
County Roads	10,965,733,756	260,643,740	262,671,579	0	161,011,933	1,114,849,827
City of Castle Rock	300,465,673	1,177,320	5,145,083	0	5,931,381	16,591
City of Kalama	549,013,367	11,867,800	9,661,323	0	7,625,765	366,493
City of Kelso	1,521,413,684	42,573,590	46,128,305	0	21,414,579	7,479
City of Longview	5,198,913,993	33,987,230	96,873,238	0	89,750,345	22,982
City of Woodland (Cowlitz ptn)	1,259,691,334	15,766,960	15,209,510	0	10,084,919	0
Port of Kalama	2,245,543,096	30,203,390	46,853,705	0	24,345,060	222,720,218
Port of Longview	14,679,639,548	267,871,740	261,157,995	0	240,472,302	812,123,229
Port of Woodland	2,870,049,163	67,941,510	127,677,338	0	31,001,560	80,421,875
Fire #1 - Woodland	1,150,733,730	46,024,100	42,956,555	0	14,995,175	8,353,723
Fire #2 - Kelso/Longview	5,358,456,714	82,761,040	91,118,638	0	101,979,928	32,121,316
Fire #3 - Toutle	709,480,764	11,901,780	1,930,695	0	14,391,949	5,440,013
Fire #5 - Kalama	2,174,412,614	29,112,550	47,303,761	0	24,246,392	13,466,291
Fire #6 - Castle Rock	1,598,199,944	19,674,590	67,231,423	0	29,443,068	24,904,959
Fire #7 - Cougar (Cowlitz ptn)	439,922,858	6,150,450	67,890,382	0	5,967,786	11,329,127
Fire #8 - Clark/Cowlitz (Cowlitz ptn)	1,259,691,334	15,766,960	15,209,510	0	10,084,919	0
Fire #20 Lewis/Cowlitz (Cowlitz ptn)	52,666,324	120,170	228,376	0	4,146,908	140,342
EMS #1 - North Country	462,184,652	6,150,450	69,352,106	0	5,967,786	122,792,266
EMS #3 - Toutle	728,010,414	11,968,190	1,930,695	0	14,391,949	41,827,981
EMS #8 - Clark/Cowlitz (Cowlitz ptn)	1,259,691,334	15,766,960	15,209,510	0	10,084,919	0
EMS #20 - Lewis/Cowlitz (Cowlitz ptn)	53,363,774	120,170	228,376	0	4,146,908	549,536
Cemetery #1 - Castle Rock	1,486,252,251	18,191,690	63,023,359	0	27,427,983	115,675,924
Cemetery #2 - Woodland	2,890,578,633	67,941,510	127,610,358	0	31,047,880	156,677,380
Cemetery #3 - Silverlake	742,184,031	11,741,060	2,726,631	0	13,952,700	218,984,355
Cemetery #4 - Ostrander	403,346,228	5,323,050	22,282,387	0	8,762,534	124,306,488
Cemetery #5 - Kalama	1,919,234,582	29,166,110	40,671,391	0	21,433,592	30,527,439
Cemetery #6 - Rose Valley	1,283,936,383	44,309,460	44,316,897	0	18,486,876	183,619,046
Cemetery #7 - Stella	126,764,637	979,750	546,486	0	2,968,551	22,866,333
Rural Partial County Library	2,260,477,891	17,014,020	5,374,164	0	47,371,317	83,970,546
Yale Valley Library	461,138,178	6,150,450	67,890,382	0	5,967,786	113,372,243
Ft Vancouver Library (Cowlitz ptn)	1,259,691,334	15,766,960	15,209,510	0	10,084,919	0

These values are NOT included in the Total District AV reflected at left.

SCHOOL DISTRICTS	TOTAL DISTRICT AV	Full Timber Assessed Value	1/2 TAV or 80% of 1983 Timber Roll	Senior AV Exempt from School Levies
Longview School District #122	8,097,988,840	119,757,736	59,878,868	248,067,880
Toutle Lake School District #130	743,153,356	226,832,074	113,416,037	27,003,578
Castle Rock Sch Dist #401 (Cowlitz ptn)	1,500,017,747	153,119,460	76,559,730	67,010,191
Kalama School District #402	2,201,012,442	200,864,371	100,432,186	48,802,556
Woodland Sch Dist #404 (Cowlitz ptn)	2,859,530,753	156,677,380	78,338,690	62,238,571
Kelso School District #458	4,097,709,747	258,012,352	129,006,176	152,462,871

I hereby attest that these amounts are the CERTIFIED ASSESSED VALUES used to calculate the 2024 levy for taxes to be collected in the year 2025.

Signed this 9th day of January, 2025

Emily Wilcox
Emily Wilcox, Cowlitz County Assessor

Local School Levies

Report of School Levies - 2013 Payable through 2028 payable

Report Date 3/25/2025

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.**

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.**

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 =	\$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.**

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 =	\$312.50	Total taxes due =	\$300.00

Local School Levies (continued)

Longview School District #122

Voter-approved ballot measures currently in place:

Tax Year	Program & Operations Levy				Capital Projects Levy				Bonded Debt Levy				Total Local Collection for School District		Taxes for a 'typical' parcel in this school district <i>(does not include state school levies):</i>									
	Amt Approved for Collection	Admin Refund	Tax Base for Prog & Op Levies	Enrichment Levy Rate	Amt Approved for Collection	Admin Refund	Tax Base for Cap Proj Levies	Cap Proj Levy Rate	Amt Approved for Collection	Admin Refund	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	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				
2023	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				
2024	16,007,613	÷	7,968,720,968	=	2.008806	5,500,000	÷	8,014,076,003	=	0.686292	0	÷	8,014,076,003	=	0.000000	2.695098	21,507,613	395,215	2.695098	1,065.14				
2025	16,487,841	÷	8,157,867,708	=	2.047801	5,000,000	÷	8,217,746,576	=	0.617303	0	÷	8,217,746,576	=	0.001303	2.666407	21,789,236	422,880	2.666407	1,127.57				
2026	16,982,477	÷	8,728,918,448	=	1.945542	4,500,000	÷	8,792,988,836	=	0.511771	0	÷	8,792,988,836	=	0.000000	2.457313	21,482,477	452,482	2.457313	1,111.89				
2027	17,491,951	÷	9,339,942,739	=	1.872811	0	÷	9,408,498,055	=	0.000000	0	÷	9,408,498,055	=	0.000000	1.872811	17,491,951	484,156	1.872811	906.73				
2028	18,016,709	÷	9,993,738,731	=	1.802800	0	÷	10,067,092,919	=	0.000000	0	÷	10,067,092,919	=	0.000000	1.802800	18,016,709	518,047	1.802800	933.93				
Estimated Annual AV Change:			107.00%																	Est Annual AV Change:			107.00%	

Local School Levies (continued)

Castle Rock School District #401

Voter-approved ballot measures currently in place:

Tax Year	Program & Operations Levy				Capital Projects Levy				Bonded Debt Levy			Total Local Collection for School District		Taxes for a 'typical' parcel in this school district <small>(does not include state school levies):</small>		
	Amt Approved for Collection	Admin Refund	Tax Base for Prog & Op Levies	Enrichment Levy Rate	Amt Approved for Collection	Admin Refund	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
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
2025	3,175,000 + 28,080		1,844,660,605	1.736406	830,000 + 4,517		1,931,614,697	0.432031	0	1,931,614,697	0.000000	2.168437	4,037,597	303,662	2.168437	658.47
2026	0		1,973,786,847	0.000000	830,000		2,066,827,726	0.401582	0	2,066,827,726	0.000000	0.401582	830,000	324,918	0.401582	130.48
2027	0		2,111,951,927	0.000000	830,000		2,211,505,667	0.375310	0	2,211,505,667	0.000000	0.375310	830,000	347,662	0.375310	130.48
2028	0		2,259,788,562	0.000000	0		2,366,311,063	0.000000	0	2,366,311,063	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 2/21/2025: 3-year Program & Operations Levy - **APPROVED**

- 2026 **3,397,250**
- 2027 **3,635,000**
- 2028 **3,889,500**

Local School Levies (continued)

Toutle Lake School District #130

Voter-approved ballot measures currently in place:

Tax Year	Program & Operations Levy				Capital Projects Levy			Bonded Debt Levy				Total Local Collection for School District		Taxes for a 'typical' parcel in this school district						
	Amt Approved for Collection	Admin Refund	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	Admin Refund	Tax Base for Bond Levies	Bond Levy Rate	Aggregate Levy Rate	Total Collection for Local Sch Dist	Sample Parcel Asd Value	Total School Levy Rate	Taxes for Sample Parcel				
	2/13/2024		4-year Program & Operations Levy				(no current Capital Project levies)	2/10/2015		General Obligation Bonds										
	2025		1,721,321							7,095,000 over 20 years (Avg \$355k per year + interest)										
	2026		1,794,312																	
	2027		1,821,322																	
	2028		1,921,346																	
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
2025	1,721,321 + 27,836	÷	856,569,393	=	2.042049	0	÷	969,985,430	=	0.000000	475,000 + 7,851	÷	969,985,430	=	0.497792	2.539841	2,232,008	567,355	2.539841	1,440.99
2026	1,794,312	÷	916,529,251	=	1.957725	0	÷	1,037,884,410	=	0.000000	480,000	÷	1,037,884,410	=	0.462479	2.420204	2,274,312	607,070	2.420204	1,469.23
2027	1,821,322	÷	980,686,298	=	1.857191	0	÷	1,110,536,319	=	0.000000	480,000	÷	1,110,536,319	=	0.432224	2.289415	2,301,322	649,565	2.289415	1,487.12
2028	1,921,346	÷	1,049,334,339	=	1.831014	0	÷	1,188,273,861	=	0.000000	480,000	÷	1,188,273,861	=	0.403947	2.234961	2,401,346	695,035	2.234961	1,553.38
Estimated Annual AV Change:			107.00%			Estimated Annual AV Change:						107.00%								

Local School Levies (continued)

Kalama School District #402

Voter-approved ballot measures currently in place:

Tax Year	Program & Operations Levy			Capital Projects Levy			Bonded Debt Levy			Total Local Collection		Taxes for a 'typical' parcel in this school district <i>(does not include state school levies):</i>			
	2/14/2023	3-Year Program & Operations Levy		(no current Capital Project levies)			2/13/2018	General Obligation Bonds		Aggregate Levy Rate	Total Collection for Local Sch Dist				Sample Parcel Assd Value
	2024	3,499,447						63,405,000 over 25 years <i>(Avg \$2.54m per year + interest)</i>							
	2025	3,771,427													
	2026	4,064,113													
	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	3,719,866	2,301,444,627	1.616318	0	2,459,753,230	0.000000	3,675,000 + 28,713	2,401,876,813	1.542008	3.158326	7,394,866	524,708	3.158326	1,657.20
	2026	4,064,113	2,462,545,751	1.650371	0	2,631,935,956	0.000000	3,550,000	2,570,008,190	1.381319	3.031689	7,614,113	561,437	3.031689	1,702.10
	2027	0	2,634,923,953	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
	2028	0	2,819,368,630	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%				

Local School Levies (continued)

Woodland School District #404

Voter-approved ballot measures currently in place:

Tax Year	Program & Operations Levy 2/13/2024 3-year Program & Operations Levy				Capital Projects Levy (no current Capital Project levies)			Bonded Debt Levy 4/17/2012 General Obligation Bonds 52,835,000 over 25 years (Avg \$2.1m per year + interest)				Total Local Collection for School District		Taxes for a 'typical' parcel in this school district <i>(does not include state school levies):</i>										
	Amt Approved for Collection	Admin Refund	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	Admin Refund	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	+	15,138	÷	3,280,818,862	=	2.153468	0	÷	3,359,641,943	=	0.000000	3,600,000	+	17,419	÷	3,359,641,943	=	1.076728	3.230195	10,682,557	624,509	3.230195	2,017.28
2026	7,400,000	+	3,510,476,182	=	2.107976	0	÷	3,594,816,879	=	0.000000	3,600,000	+	3,594,816,879	=	1.001442	3.109418	11,000,000	668,224	3.109418	2,077.79				
2027	7,775,000	+	3,756,209,515	=	2.069906	0	÷	3,846,454,061	=	0.000000	3,600,000	+	3,846,454,061	=	0.935927	3.005833	11,375,000	715,000	3.005833	2,149.17				
2028	0	+	4,019,144,181	=	0.000000	0	÷	4,115,705,845	=	0.000000	3,600,000	+	4,115,705,845	=	0.874698	0.874698	3,600,000	765,050	0.874698	669.19				
Estimated Annual AV Change:				107.00%				Estimated Annual AV Change:				107.00%												

Local School Levies (continued)

Kelso School District #458

Voter-approved ballot measures currently in place:

Tax Year	Program & Operations Levy			Capital Projects Levy			Bonded Debt Levy			Total Local Collection for School District		Taxes for a 'typical' parcel in this school district			
	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	
	2/13/2024	4-year Program & Operations Levy		(no current Capital Project levies)			2/13/2018	General Obligation Bonds							
	2025	8,500,000						98,600,000 over 21 years							
	2026	9,500,000						(Avg \$4.7m per year + interest)							
	2027	10,500,000													
	2028	11,500,000													
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 ÷	4,226,715,923 =	2.011018	0 ÷	4,355,722,099 =	0.000000	6,800,000 ÷	4,355,722,099 =	1.561165	3.572182	15,300,000	479,473	3.572182	1,712.76
	2026	9,500,000 ÷	4,522,586,038 =	2.100568	0 ÷	4,660,622,646 =	0.000000	6,800,000 ÷	4,660,622,646 =	1.459033	3.559601	16,300,000	513,036	3.559601	1,826.20
	2027	10,500,000 ÷	4,839,167,060 =	2.169795	0 ÷	4,986,866,231 =	0.000000	6,800,000 ÷	4,986,866,231 =	1.363582	3.533377	17,300,000	548,948	3.533377	1,939.64
	2028	11,500,000 ÷	5,177,908,754 =	2.220974	0 ÷	5,335,946,867 =	0.000000	6,800,000 ÷	5,335,946,867 =	1.274376	3.495349	18,300,000	587,375	3.495349	2,053.08
	Estimated Annual AV Change: 107.00%						Estimated Annual AV Change: 107.00%			Estimated Annual AV Change: 107.00%					

Segregated Levy Rates - 2025 Payable

TAXING DISTRICT	2025 Payable	2024 Payable	Variance
State School Levy Part I	1.5386603971	1.4702681567	0.068392
State School Levy Part II	0.8279658085	0.7888245391	0.039141
County Current Expense	1.0575433116	1.0717140803	-0.014171
<i>C.E. Includes: Veteran's Relief</i>	0.0112500000	0.0112500000	0.000000
<i>& Human Svcs Mental Health</i>	0.0250000000	0.0250000000	0.000000
County Road District (R)	1.3157755496	1.2901426887	0.025633
City of Castle Rock (CR)	1.4573079035	1.5677902206	-0.110482
City of Kalama (KM)	1.0669660252	1.0785364589	-0.011570
City of Kelso (KE)	1.1722529307	1.1913022489	-0.019049
City of Longview (LV)	1.9733355877	2.0063423348	-0.033007
City of Woodland (WD)	0.6849958433	0.7126085507	-0.027613
Fire Dist #1 - Woodland (#1)	0.9700267063	1.0070559467	-0.037029
Fire Dist #2 - Lv / Kelso *	1.5270109333	1.5476341988	-0.020623
Fire Dist #3 - Toutle (#3)	1.2224291115	1.1975470683	0.024882
Fire Dist #5 - Kalama (#5)	0.9453564547	0.9492506469	-0.003894
Fire Dist #6 - Castle Rock (#6)	1.2907333702	1.2315436691	0.059190
Fire Dist #7 - Cougar (#7)	1.1100000375	0.7580862782	0.351914
Fire #8 Clark-Cowlitz (#8)	1.5000000000	1.2570988339	0.242901
Fire Dist #20 - Ryderwood (#20)	1.3064029980	1.2995604591	0.006843
E.M.S. #1 (E1) - North Country **	1.9239790873	0.3868725096	1.537107
E.M.S. #3 (E3) - Toutle	0.2511682889	0.2580409176	-0.006873
E.M.S. #8 (E8) Clark-Cowlitz	0.4750943432	0.4742594349	0.000000
E.M.S. #20 (E20) Ryderwood	0.2815854015	0.2874780819	-0.005893
Longview School Dist (#122)	2.6664068799	2.6950982808	-0.028691
Toutle School Dist (#130)	2.5398413956	2.6331754382	-0.093334
Castle Rock School Dist (#401)	2.1684369173	1.9278061472	0.240631
Kalama School Dist (#402)	3.1583257278	3.1186816267	0.039644
Woodland School Dist (#404)	3.2301954066	1.1491543236	2.081041
Kelso School Dist (#458)	3.6457409631	3.5449321079	0.100809
<i>*Includes Fire District #2 voter approved GO (General Obligation) Bond levy rate ending in 2036</i>			
<i>**Includes E.M.S. #1 voter approved Excess levy rate - 1 year</i>			

TAXING DISTRICT	2025 Payable	2024 Payable	Variance
Port of Kalama (Km)	0.0000000000	0.0000000000	0.000000
Port of Longview (Lv)	0.0499648508	0.0499642636	0.000001
Port of Woodland (Wd)	0.1701538796	0.1768082827	-0.006654
Cemetery #1 - Castle Rock (C1)	0.0375758825	0.0374584903	0.000117
Cemetery #2 - Woodland (C2)	0.0524157475	0.0543145555	-0.001899
Cemetery #3 - Toutle (C3)	0.0123032558	0.0126342393	-0.000331
Cemetery #4 - Ostrander (C4)	0.0604567448	0.0635219634	-0.003065
Cemetery #5 - Kalama (C5)	0.0692776178	0.0683990440	0.000879
Cemetery #6 - Rose Valley (C6)	0.0506255612	0.0492303875	0.001395
Cemetery #7 - Stella (C7)	0.0496644817	0.0476694065	0.001995
Fort Vancouver Reg Library (VL)	0.2685838090	0.2677870826	0.000797
Rural Partial-County Library (RL)	0.1895145277	0.1883511867	0.001163
Yale Valley Library (YL)	0.2975181985	0.3131462946	-0.015628

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)	0.5150780579	0.5197110000	-0.004633
CDID #2 (Woodland)	1.1838964523	1.2503280000	-0.066432
CDID #3 (Kelso)	2.4224913855	2.3579080000	0.064583
Drain 010 (North Kelso)	2.6812732816	2.9998560000	-0.318583
Lexington Flood 040 (Lower)	3.7995822998	4.0804010000	-0.280819
Lexington Flood 041 (Upper)	0.6308101561	0.6522730000	-0.021463
Dike 015 (Willow Grove)	4.3065675597	4.3728940000	-0.066326
Silver Lake Flood 020	0.7620899777	0.9342870000	-0.172197
Mosquito <i>Flat fee, base rate:</i>	5.35	5.50	-0.150000
Noxious Weed	8.00 + 0.30/ac	8.00 + 0.30/ac	3.180000
Noxious Weed - Forestland	0.80 + 0.03/ac	0.80 + 0.03/ac	0.000000
Stormwater Utility	\$36/parcel	\$36/parcel	0.000000

Consolidated Levy Rates - 2025 Payable

2025 PAYABLE				2024 PAYABLE		2025 PAYABLE				2024 PAYABLE	
TAX CODE	TAXING DISTRICTS	EXEMPT RATE	REGULAR RATE	Ex Rate	Reg Rate	TAX CODE	TAXING DISTRICTS	EXEMPT RATE	REGULAR RATE	Ex Rate	Reg Rate
400	LV-122-Lv	4.6195041472	8.1138768356	4.598289	8.082212	770	R-402-Wd-C5	4.1514107557	8.1377022920	4.077332	7.984838
410	R-122-Lv	3.9619441091	7.4563167975	3.882089	7.366012	780	R-402-Km-C6	3.9626048195	7.9488963558	3.881355	7.788861
415	R-122-Lv-RL	4.1514586368	7.6458313252	4.070440	7.554363	790	R-402-Lv-C6	4.0125696703	7.9988612066	3.931320	7.838826
420	R-122-Lv-#2-RL	5.5339511202	9.1728422585	5.467226	9.101997	795	R-402-Lv-#5-C6	4.9579261250	8.9442176613	4.880570	8.788076
421	R-122-Lv-#2-RL	3.9952907231	7.6341818614	3.996958	7.631729	800	KE-458-Lv-#2	5.2009139736	9.8191391951	5.180034	9.664640
425	R-122-Lv-#2	5.3444365925	8.9833277308	5.278875	8.913646	802	KE-458-Lv-#2-C6	5.2515395348	9.8697647563	5.229265	9.713870
430	R-122-Lv-#6-RL	5.4421920070	8.9365646954	5.301984	8.785907	805	LV-458-Lv	4.6195041472	9.0932109188	4.598289	8.932045
440	R-122-Lv-C7-RL	4.2011231185	7.6954958069	4.118110	7.602033	810	R-458-Lv	3.9619441091	8.4356508807	3.882089	8.215846
450	R-122-Lv-#2-C7-RL	5.5836156019	9.2225067402	5.514896	9.149667	815	R-458-Lv-RL	4.1514586368	8.6251654084	4.070440	8.404197
510	R-130-Lv-C3	3.9742473649	7.3420545690	3.894723	7.316723	820	R-458-Lv-C4	4.0224008539	8.4961076255	3.945611	8.279368
515	R-130-Lv-C3-E3	4.2254156538	7.5932228579	4.152764	7.574764	825	R-458-Km-C6	3.9626048195	8.4363115911	3.881355	8.215112
520	R-130-Lv-#3-C3-E3	5.4478447653	8.8156519694	5.350311	8.772311	830	R-458-Lv-#2	5.3444365925	9.9626618140	5.278875	9.763480
521	R-130-Lv-#3-C3-E3	3.9091843682	7.2769915723	3.880043	7.302043	835	R-458-Lv-#2-RL	5.5339511202	10.1521763417	5.467226	9.951831
530	R-130-Lv-#6-C3	5.2649807351	8.6327879392	5.126267	8.548267	840	R-458-Lv-#2-C4	5.4048933373	10.0231185588	5.342397	9.827002
540	R-130-Lv-C1	3.9995199916	7.3673271957	3.919548	7.341548	845	R-458-Lv-#5-C6	4.9579261250	9.4316328966	4.880570	9.214327
545	R-130-Lv-C1-E3	4.2506882805	7.6184954846	4.177589	7.599589	850	R-458-Lv-C6	4.0125696703	8.4862764419	3.931320	8.265076
550	R-130-Lv-#3-C1-E3	5.4731173920	8.8409245961	5.375136	8.797136	855	R-458-Km-#5-C6	4.9079612742	9.3816680458	4.830606	9.164363
600	CR-401-Lv-#6-C1	5.4317857157	8.4281884415	5.428739	8.145370	860	R-458-Lv-#2-C6	5.3950621537	10.0132873752	5.328105	9.812710
620	R-401-Lv-C1	3.9995199916	6.9959227174	3.919548	6.636178	861	R-458-Lv-#2-C6	3.8564017566	8.4746269781	3.857837	8.342442
625	R-401-Lv-C1-E3	4.2506882805	7.2470910063	4.177589	6.894219	865	R-458-Km-#2-C6	5.3450973029	9.9633225244	5.278141	9.762746
630	R-401-Lv-#2-C1	5.3820124750	8.5229336507	5.316333	8.183813	880	R-458-Lv-#6	5.2526774793	9.7263842509	5.113633	9.447390
640	R-401-Lv-#3-C1-E3	5.4731173920	8.4695201178	5.375136	8.091766	885	R-458-Lv-#6-RL	5.4421920070	9.9158987786	5.301984	9.635741
650	R-401-Lv-#6-C1	5.2902533618	8.2866560876	5.151091	7.867722	890	R-458-Lv-#6-C4	5.3131342241	9.7868409957	5.177155	9.510911
651	R-401-Lv-#6-C1	3.7515929647	6.7479956905	3.680823	6.397454	900	WD-404-Wd-F8-E8-C2-VL	5.7474473313	9.8056085464	5.484859	7.422838
660	R-401-Lv-#6	5.2526774793	8.2490802051	5.113633	7.830264	910	R-404-Wd-C2	4.1345488854	8.1927101005	4.063248	6.001227
670	R-401-Lv	3.9619441091	6.9583468349	3.882089	6.598720	912	R-404-Wd-C2-YL	4.4320670839	8.4902282990	4.376394	6.314373
675	R-401-Lv-E20	4.2435295106	7.2399322364	4.169567	6.886198	915	R-404-Wd-C2-E1-YL	4.7907116197	10.4142073863	4.763267	6.701245
680	R-401-Lv-#20-E20	5.5499325086	8.5463352344	5.469128	8.185758	917	R-404-Wd-C2-E1	4.4931934212	10.1166891878	4.450120	6.388099
710	R-402-Km	3.9119792583	7.8982707946	3.832125	7.739631	920	R-404-Wd-#1-C2	5.1045755917	9.1627368068	5.070304	7.008283
715	R-402-Km-#5-C6	4.9079612742	8.8942528105	4.830606	8.738112	921	R-404-Wd-#1-C2	3.5659151946	7.6240764097	3.600036	5.538014
720	R-402-Lv	3.9619441091	7.9482356454	3.882089	7.789595	930	R-404-Km-C2-E1-YL	4.6205577401	10.2440535067	4.586458	6.524437
725	R-402-Lv-E1	4.3205886449	9.8722147327	4.268962	8.176468	935	R-404-Km-C2-YL	4.2619132043	8.3200744194	4.199586	6.137565
730	R-402-Lv-C4	4.0224008539	8.0086923902	3.945611	7.853117	937	R-404-Km-C2	3.9643950058	8.0225562209	3.886439	5.824418
735	R-402-Km-E1	4.2706237941	9.8222498819	4.218997	8.126504	940	R-404-Wd-#7-C2-E1-YL	5.9007116572	11.5242074238	5.521353	7.459332
750	KM-402-Km-#5-C5	4.6778038064	8.6640953427	4.638168	8.545675	941	R-404-Wd-#7-C2-E1-YL	4.3620512601	9.9855470267	4.051085	5.989064
752	KM-402-Km-#5-C6	4.6591517498	8.6454432861	4.619000	8.526506	950	R-404-Wd-#5-C2	5.0799053401	9.1380665552	5.012498	6.950477
760	R-402-Km-C5	3.9812568761	7.9675484124	3.900524	7.808030	960	R-404-Km-#7-C2-E1-YL	5.7305577776	11.3540535442	5.344545	7.282523
765	R-402-Km-#5-C5	4.9266133308	8.9129048671	4.849775	8.757281	965	R-404-Km-#1-C2	4.9344217121	8.9925829272	4.893495	6.831474

Regular Taxing Districts Four-Year Comparison

	2022 PAYABLE			2023 PAYABLE			2024 PAYABLE			2025 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 I	\$27,297,649	15,790,920,375	1.728693	\$28,456,672	18,295,124,391	1.555424	\$28,024,619	19,060,889,587	1.470268	\$30,444,073	19,786,089,937	1.538660
State Part II	\$14,517,641	15,588,782,944	0.931288	\$15,037,173	18,078,610,466	0.831766	\$14,898,661	18,887,167,248	0.788825	\$16,137,278	19,490,271,015	0.827966
County Current Expense	\$19,710,761	15,791,529,865	1.248186	\$20,216,296	18,295,495,301	1.104988	\$20,428,372	19,061,401,147	1.071714	\$20,934,315	19,795,231,807	1.057543
County Road Dept	\$13,127,289	8,673,300,358	1.513529	\$13,423,276	10,186,549,628	1.317745	\$13,601,781	10,542,850,119	1.290143	\$14,428,444	10,965,733,756	1.315776
Port of Kalama	\$0	1,721,703,537	0.000000	\$0	2,063,281,866	0.000000	\$0	2,179,677,667	0.000000	\$0	2,245,543,096	0.000000
Port of Longview	\$1,519,600	11,917,461,523	0.127510	\$680,163	13,691,894,028	0.049676	\$710,160	14,213,358,669	0.049964	\$733,466	14,679,639,548	0.049965
Port of Woodland	\$443,304	2,152,364,805	0.205961	\$457,735	2,540,319,407	0.180188	\$471,789	2,668,364,811	0.176083	\$488,350	2,870,049,163	0.170154
Castle Rock	\$416,057	228,321,754	1.822240	\$426,116	271,028,610	1.572218	\$433,535	276,526,154	1.567790	\$437,871	300,465,673	1.457308
Castle Rock - Voted Levies	\$0			\$0			\$0			\$0		
Kalama	\$529,960	411,580,000	1.287623	\$556,740	498,560,354	1.116695	\$567,340	526,027,651	1.078536	\$585,779	549,013,367	1.066966
Kelso	\$1,608,789	1,217,533,016	1.321351	\$1,675,443	1,334,248,813	1.255720	\$1,415,442	1,439,972,099	1.119130	\$1,783,482	1,521,413,684	1.172253
Kelso - Voted Levies	\$0			\$0			\$0			\$0		
Longview	\$9,511,983	4,260,529,122	2.232583	\$9,944,038	4,886,772,404	2.034889	\$10,191,960	5,079,870,879	2.006342	\$10,259,202	5,198,913,993	1.973336
Woodland*	\$852,136	1,000,265,615	0.851909	\$852,248	1,118,335,492	0.762068	\$852,390	1,196,154,245	0.712609	\$862,883	1,272,877,797	0.684996
Fire #1 Woodland	\$982,392	814,250,109	1.206499	\$1,025,117	1,018,651,337	1.006347	\$1,056,039	1,048,639,853	1.007056	\$1,116,242	1,150,733,730	0.970027
Fire #1 Bond	\$0			\$0			\$0			\$0		
Fire #2 Lv/Kelso	\$4,169,503	4,295,048,405	0.970770	\$6,759,284	5,001,359,742	1.351489	\$7,223,224	5,171,318,622	1.396786	\$7,408,026	5,358,456,714	1.382492
Fire #2 Bond	\$765,000	4,247,018,818	0.180126	\$775,000	4,956,542,419	0.156359	\$774,479	6,137,605,635	0.150848	\$759,658	5,288,598,102	0.144518
Fire #3 Toutle	\$295,644	554,873,170	0.532814	\$749,177	657,172,977	1.140000	\$804,752	672,000,309	1.197547	\$867,290	709,480,764	1.222429
Fire #3 Bond	\$0			\$0			\$0			\$0		
Fire #5 Kalama	\$1,901,675	1,663,694,685	1.143043	\$1,971,824	1,987,208,425	0.992258	\$2,004,821	2,112,003,828	0.949251	\$2,055,595	2,174,412,614	0.945356
Fire #6 Castle Rock	\$1,233,260	1,201,719,879	1.026246	\$1,789,666	1,491,388,685	1.200000	\$1,927,196	1,564,862,090	1.231544	\$2,062,850	1,598,199,944	1.290733
Fire #7 Cougar*	\$262,227	317,327,994	0.826360	\$287,182	379,648,769	0.756441	\$306,119	403,805,440	0.758086	\$488,314	494,838,722	1.110000
Fire #8 Clark-Cowlitz*	\$1,441,474	1,000,265,615	1.441091	\$1,475,135	1,118,335,492	1.319045	\$1,503,684	1,196,154,245	1.257099	\$1,889,537	12,493,082,311	1.500000
Fire #20 Ryderwood*	\$21,202	41,800,147	0.507226	\$21,832	52,154,978	0.418605	\$63,435	48,813,016	1.299586	\$68,803	294,093,875	1.306403
EMS #1 North Country	\$156,420	336,555,352	0.464768	\$157,307	401,101,669	0.392187	\$164,906	426,254,117	0.386873	\$165,760	462,184,652	0.358645
EMS #1 Excess levy	\$0			\$0			\$0			\$906,343	579,009,132	1.565335
EMS #3 Toutle	\$166,378	574,288,000	0.289712	\$173,746	673,893,097	0.257824	\$177,985	689,754,949	0.258041	\$182,853	728,010,414	0.251168
EMS #8 Clark-Cowlitz*		New for 2023 Payable --->		\$559,168	1,118,335,492	0.500000	\$567,287	1,196,154,245	0.474259	\$598,472	12,552,197,946	0.475094
EMS #20 Ryderwood	\$14,676	42,486,957	0.345426	\$15,516	52,825,068	0.293723	\$14,289	49,703,226	0.287478	\$15,026	305,441,225	0.281585
Cemetery #1 - Castle Rock	\$51,548	1,131,688,164	0.045550	\$53,151	1,393,972,985	0.038129	\$54,507	1,455,130,721	0.037458	\$55,847	1,486,252,251	0.037576
Cemetery #2 - Woodland	\$137,200	2,168,230,833	0.063277	\$141,000	2,558,922,791	0.055101	\$145,947	2,687,069,763	0.054315	\$151,512	2,890,578,633	0.052416
Cemetery #3 - Toutle	\$8,316	585,821,653	0.014195	\$8,678	686,385,047	0.012643	\$8,894	703,960,068	0.012634	\$9,131	742,184,031	0.012303
Cemetery #4 - Ostrander	\$22,019	313,580,447	0.070218	\$23,279	373,997,378	0.062244	\$23,773	374,248,507	0.063522	\$24,385	403,346,228	0.060457
Cemetery #5 - Kalama	\$122,342	1,462,535,394	0.083651	\$123,191	1,761,896,829	0.069920	\$127,230	1,860,113,717	0.068399	\$132,960	1,919,234,582	0.069278
Cemetery #6 - Rose Valley	\$55,000	995,892,398	0.055227	\$55,000	1,158,029,400	0.047494	\$60,000	1,218,759,449	0.049230	\$65,000	1,283,936,383	0.050626
Cemetery #7 - Stella	\$5,857	112,871,806	0.051891	\$6,189	130,223,995	0.047526	\$6,249	131,090,367	0.047669	\$6,296	126,764,637	0.049664
Ft Vancouver Reg Library*	\$318,588	1,000,265,615	0.318548	\$312,545	1,118,335,492	0.279473	\$320,315	1,196,154,245	0.267787	\$338,333	1,259,691,334	0.268584
Rural Partial-County Library	\$401,545	1,837,712,194	0.218503	\$409,632	2,218,863,508	0.184613	\$420,979	2,235,074,847	0.188351	\$428,393	2,260,477,891	0.189515
Yale Valley Library	\$122,642	335,647,234	0.365390	\$127,123	400,109,382	0.317721	\$133,134	425,149,530	0.313146	\$137,197	461,138,178	0.297518

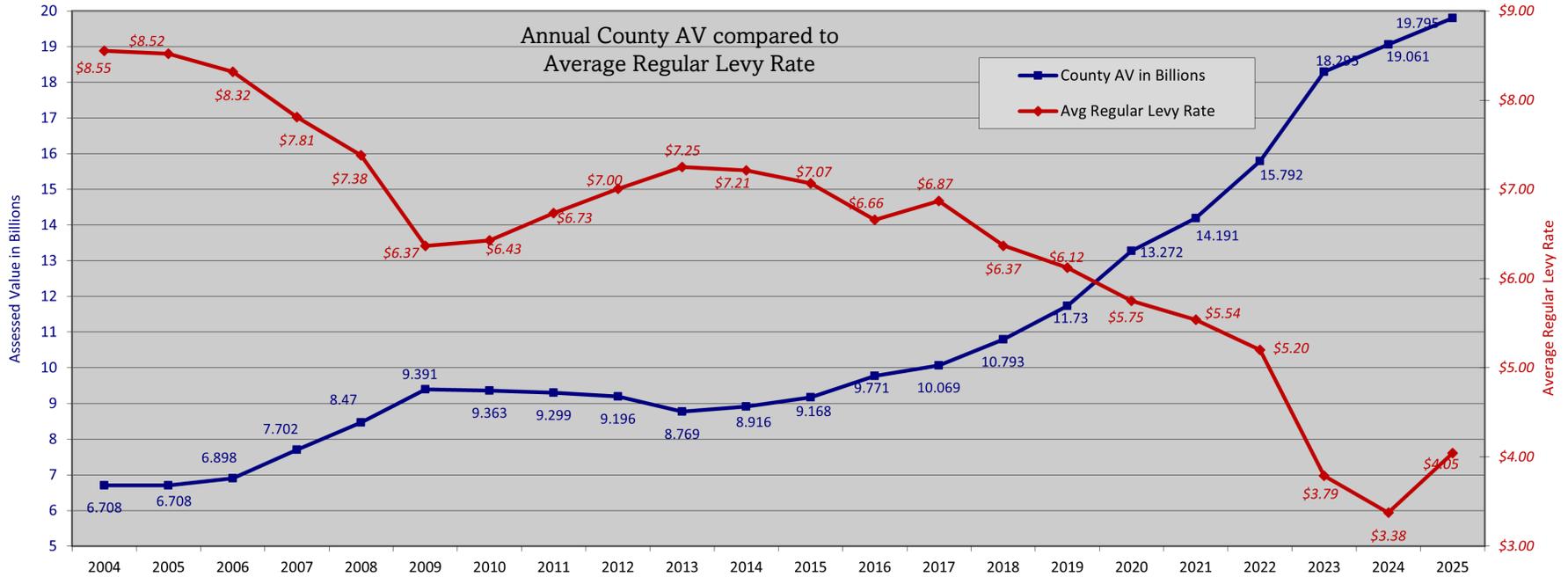
*For joint-county taxing districts, "Certified Taxes" and "District Value" represent taxes collected on value situated in Cowlitz County

Levy Rate Trends and Assessed Value

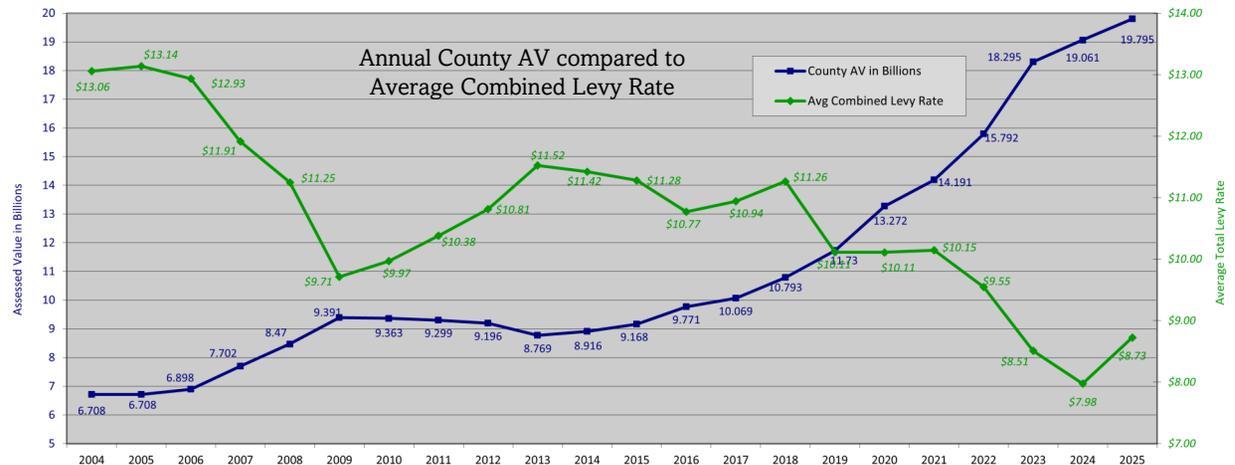
In a budget-based property tax system, the basic formula to calculate levy rates is relatively simple:

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

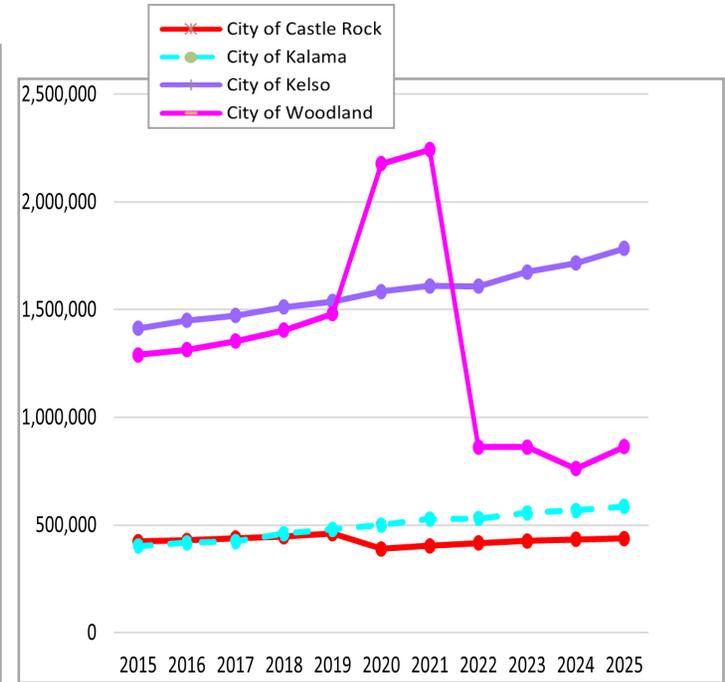
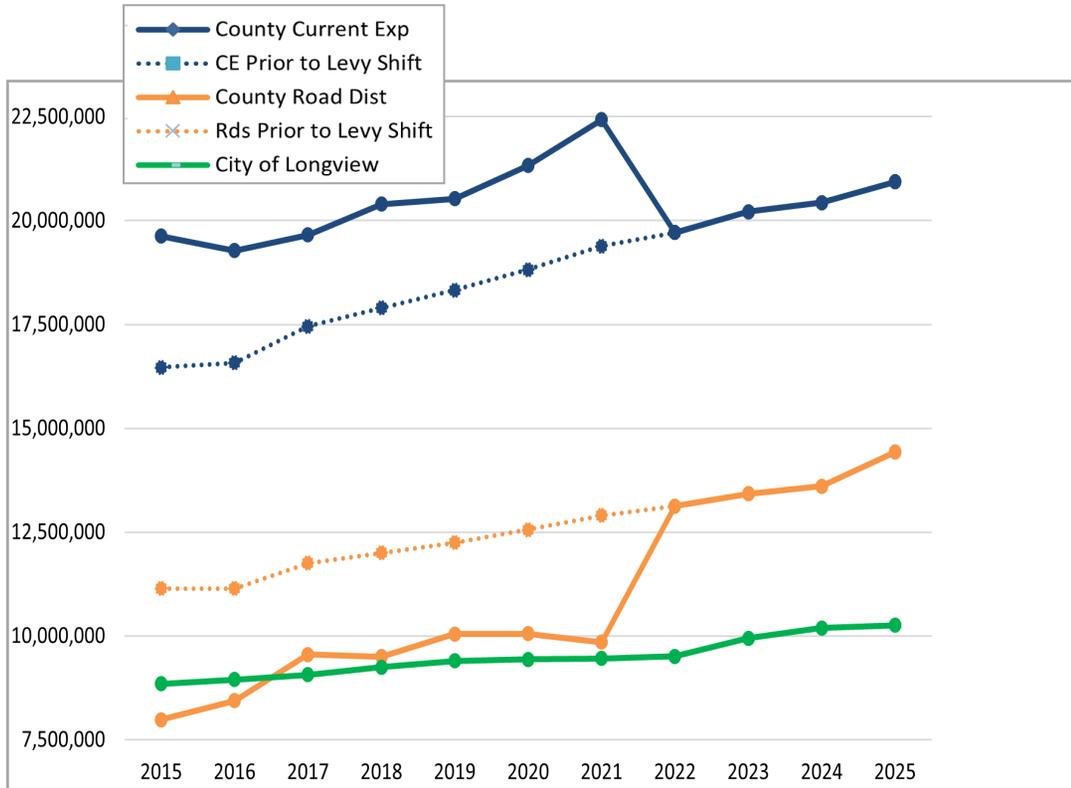
As shown here, when property values increase, the levy rates decrease; if values decrease, levy rates typically increase.



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



* Through the year 2021, 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.

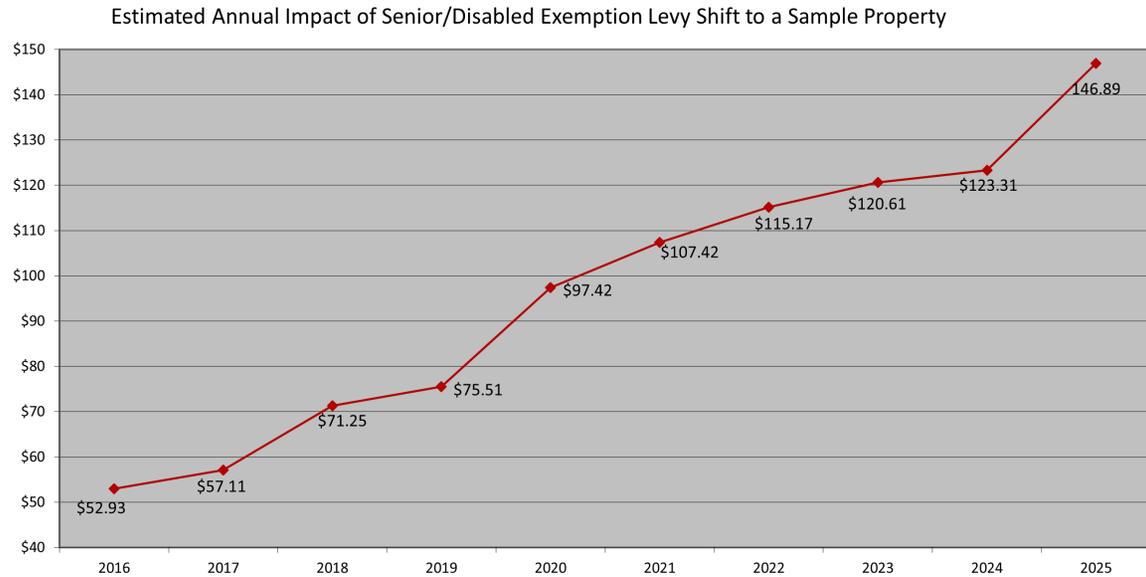
* City of Castle Rock includes a voter-approved Library Levy for the years 2013 through 2019.
 * City of Woodland was annexed into Clark-Cowlitz Fire & Rescue in 2022, at which time the City reduced collection.

COUNTY & CITIES	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
County Current Exp	19,625,338	19,277,010	19,652,230	20,398,225	20,524,626	21,322,485	22,432,474	19,710,761	20,216,296	20,428,372	20,934,315
<i>C.E. Prior to Levy Shift</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>	<i>20,216,296</i>	<i>20,428,372</i>	<i>20,934,315</i>
County Road Dist	7,984,133	8,442,661	9,551,692	9,500,471	10,047,868	10,054,907	9,852,556	13,127,289	13,423,276	13,601,781	14,428,444
<i>Roads Prior to Levy Shift</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>	<i>13,423,276</i>	<i>13,601,781</i>	<i>14,428,444</i>
City of Castle Rock	422,659	429,537	439,008	445,191	460,119	389,679	402,765	416,057	426,116	433,535	437,871
City of Kalama	402,183	417,021	422,600	459,833	479,717	499,589	528,085	529,960	556,740	567,340	585,779
City of Kelso	1,412,682	1,450,135	1,472,804	1,511,643	1,537,735	1,584,537	1,609,180	1,608,789	1,675,443	1,715,442	1,783,482
City of Longview	8,846,766	8,946,920	9,064,378	9,249,161	9,396,286	9,434,878	9,457,493	9,511,983	9,944,038	10,191,960	10,259,202
City of Woodland	1,290,494	1,314,451	1,352,919	1,404,203	1,480,545	2,177,550	2,242,741	861,552	861,487	761,487	862,883

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.

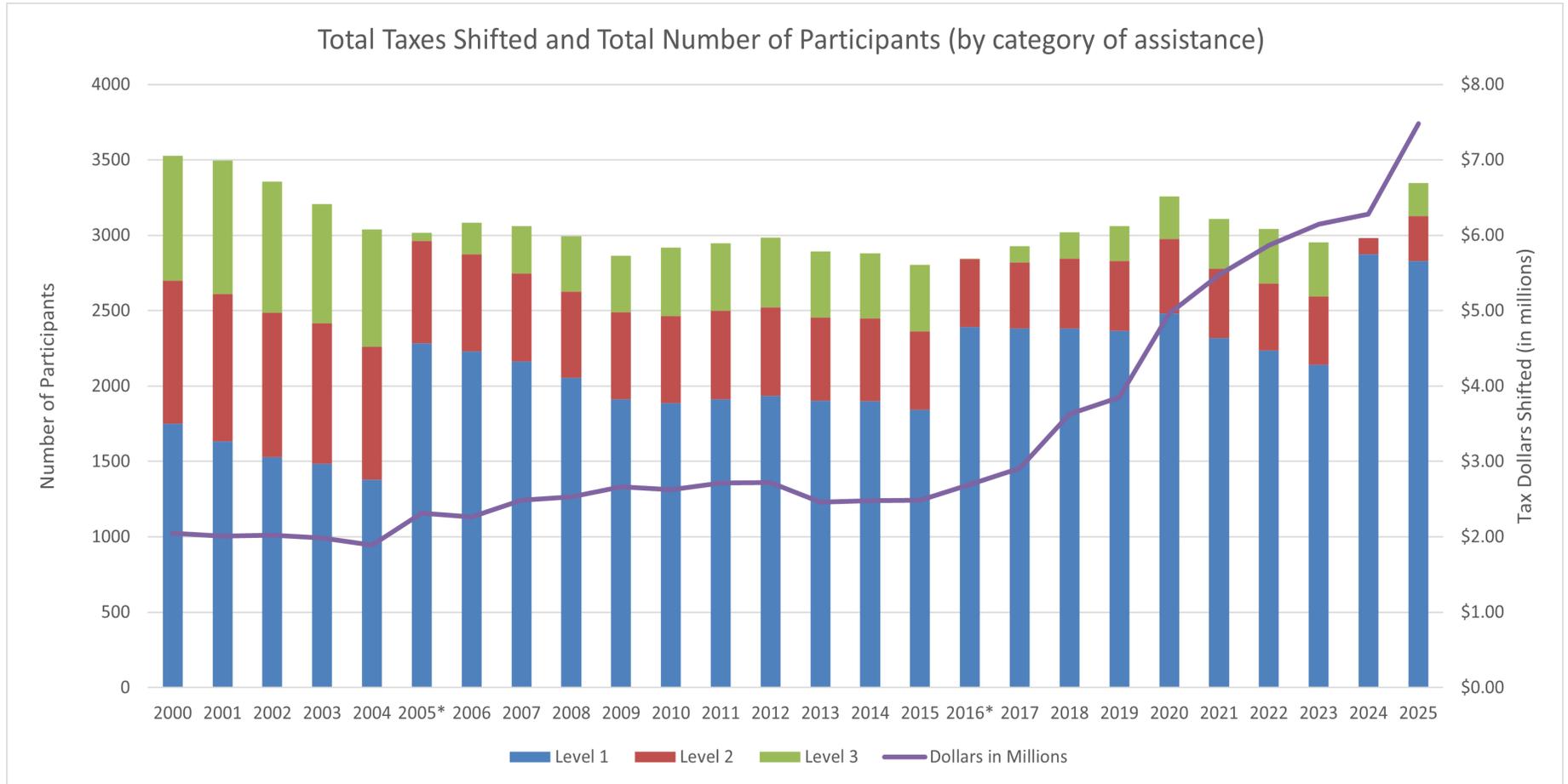


	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
County Taxable AV	9,771,460,436	10,069,118,217	10,793,891,294	11,838,428,007	13,272,014,225	14,191,744,039	15,791,529,865	18,295,495,301	19,061,401,147	19,795,231,807
Average Regular Levy Rate	6.655650	6.870389	6.368667	6.120621	5.751090	5.537164	5.197799	4.718827	3.377519	4.045192
Average Excess Levy Rate	4.113559	4.072651	4.895747	3.993257	4.362979	4.607942	4.348826	3.792668	4.597684	4.680922
Average Levy Rate	10.769209	10.943040	11.264414	10.113878	10.114070	10.145106	9.546625	8.511495	7.975203	8.726114
Seniors, Market Value	308,055,350	334,801,210	393,654,180	470,678,719	588,137,360	637,391,304	753,710,190	842,450,650	863,260,456	999,551,813
Seniors, Frozen Value	261,533,444	279,991,172	302,086,419	332,707,273	375,021,090	373,875,900	405,300,296	421,011,870	453,453,935	606,800,238
Reduction to Assessed Value	46,521,906	54,810,038	91,567,761	137,971,446	213,116,270	263,515,404	348,409,894	421,438,780	409,806,521	392,751,575
<i>Dollars shifted</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>	<i>\$3,587,074</i>	<i>\$3,268,290</i>	<i>\$3,427,195</i>
Exempt from Regular Levies	168,200,618	170,128,669	175,713,015	185,290,725	204,348,913	194,796,835	149,854,299	203,912,027	277,624,099	307,186,677
<i>Dollars shifted</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>	<i>\$962,226</i>	<i>\$937,681</i>	<i>\$1,242,629</i>
Exempt from Excess Levies	261,533,444	279,991,172	302,086,419	329,807,461	373,989,272	373,178,205	405,012,534	420,426,952	451,356,488	600,862,134
<i>Dollars shifted</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>	<i>\$1,594,540</i>	<i>\$2,075,194</i>	<i>\$2,812,589</i>
TAX DOLLARS SHIFTED:	\$2,696,322	\$2,908,945	\$3,629,454	\$3,846,527	\$4,962,409	\$5,471,597	\$5,866,380	\$6,143,839	\$6,299,322	\$7,482,412

Estimated Impact on a property valued at \$180,000 in 2015 (using same growth factor as Total County AV)

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Sample Property	191,831	197,674	211,903	232,409	260,552	278,608	310,015	359,172	374,208	388,614
Est levy rate adj for shift	0.275938	0.288898	0.336251	0.324919	0.373900	0.385548	0.371489	0.335812	0.329523	0.377991
Estimated Impact of Levy Shift on Sample Property	\$52.93	\$57.11	\$71.25	\$75.51	\$97.42	\$107.42	\$115.17	\$120.61	\$123.31	\$146.89

Senior Citizen & Disabled Persons Exemptions



	2000	2001	2002	2003	2004	2005*	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016*	2017	2018	2019	2020	2021	2022	2023	2024	2025
Level 1	1749	1632	1529	1483	1378	2284	2230	2162	2056	1912	1888	1911	1935	1903	1900	1843	2390	2381	2381	2366	2481	2317	2237	2139	2874	2830
Level 2	951	979	958	934	882	678	642	586	571	576	575	589	587	551	548	519	452	440	465	463	493	462	444	456	108	296
Level 3	827	885	869	790	778	53	210	312	368	376	454	447	463	439	433	442	3	105	173	233	282	328	362	358	0	221
in millions	\$2.05	\$2.01	\$2.02	\$1.98	\$1.89	\$2.31	\$2.27	\$2.49	\$2.53	\$2.66	\$2.62	\$2.71	\$2.72	\$2.46	\$2.48	\$2.49	\$2.70	\$2.91	\$3.63	\$3.85	\$4.96	\$5.47	\$5.87	\$6.14	\$6.28	\$7.48

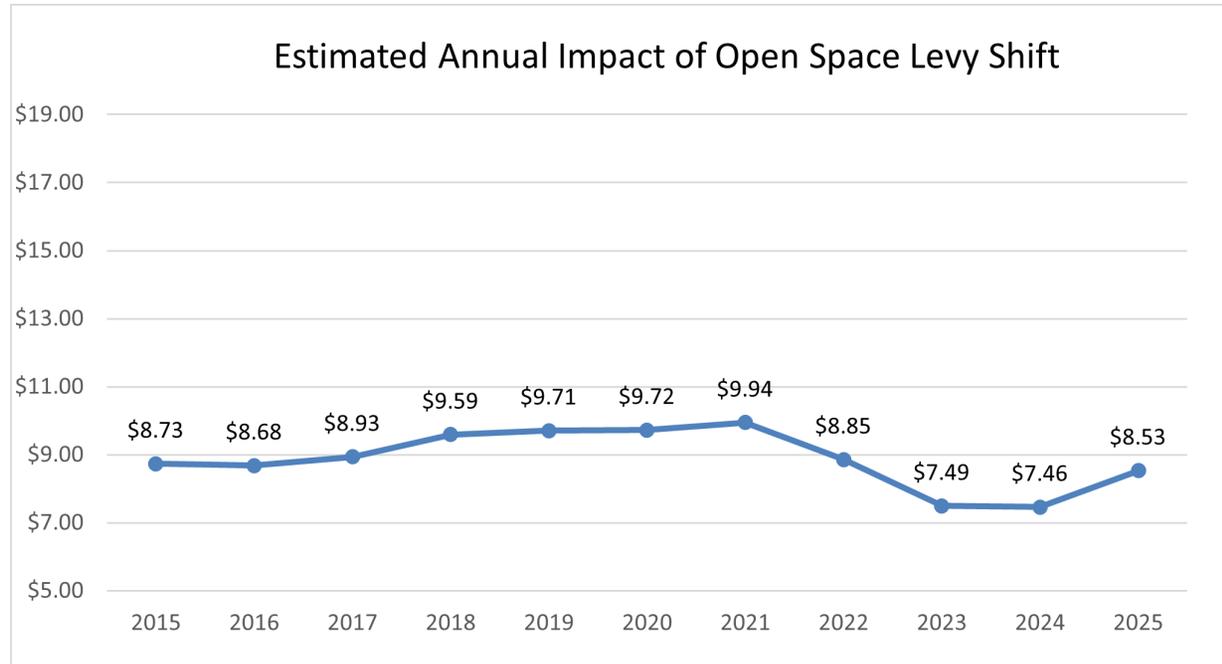
- Level 1:** Exempt from all voter approved excess levies PLUS exempt from regular property taxes on the greater of \$60,000 or 60% of valuation.
- Level 2:** Exempt from all voter approved excess levies PLUS exempt from regular property taxes on the greater of \$50,000 or 35% of valuation, not to exceed \$70,000.
- Level 3:** Exempt from all voter approved excess levies.

* WA State Legislature passed new income levels for the Senior Exemption program for tax years 2005, 2016, and 2024 increasing the maximum allowable income to qualify.

Current Use & Open Space Assessment

When 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.

As with other exemptions, 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. The graph at right demonstrates the estimated annual impact of the Open Space levy shift to an individual property in Cowlitz County.



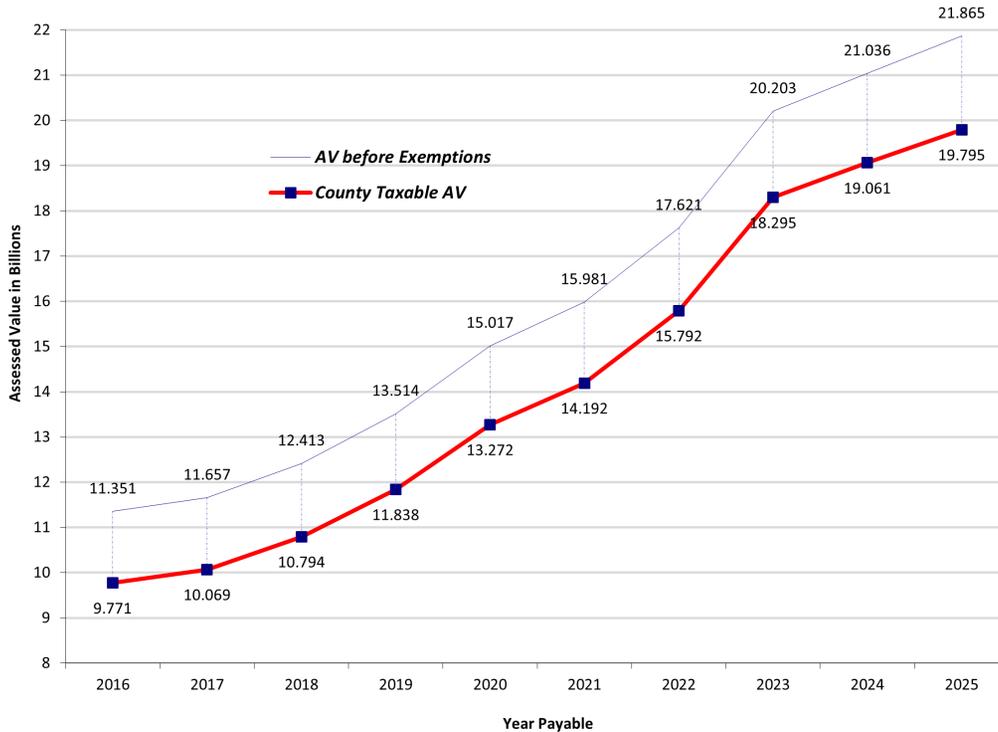
Year Payable	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Open Space Market	57,036,990	57,588,940	61,522,730	66,770,466	66,765,346	66,300,160	62,171,630	61,935,420	65,160,940	67,215,880
Open Space Taxable	15,981,200	16,006,780	18,168,770	17,872,680	17,793,577	16,388,360	14,926,860	17,106,420	17,513,520	17,415,930
Reduction to AV	41,055,790	41,582,160	43,353,960	48,897,786	48,971,769	49,911,800	47,244,770	44,829,000	47,647,420	49,799,950
Average Levy Rate	10.769209	10.943040	11.264414	10.113879	10.114070	10.145106	9.546625	8.511495	7.975203	8.726114
TAX DOLLARS SHIFTED:	442,138	455,035	488,357	494,546	495,304	506,361	451,028	381,562	379,998	434,560
Approx Levy Rate Increase	0.045248	0.045191	0.045244	0.041775	0.037319	0.035680	0.028561	0.020856	0.019935	0.021953

Estimated Impact on a property valued at \$180,000 in 2015 (using same growth factor as Total County AV)

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Sample Property	191,831	197,674	211,903	232,409	260,552	278,608	310,015	359,172	374,208	288,614
Est levy rate adj for shift	0.045248	0.045191	0.045244	0.041775	0.037319	0.035680	0.028561	0.020856	0.019935	0.021953
Estimated Impact of Levy Shift on Sample Property	\$8.68	\$8.93	\$9.59	\$9.71	\$9.72	\$9.94	\$8.85	\$7.49	\$7.46	\$8.53

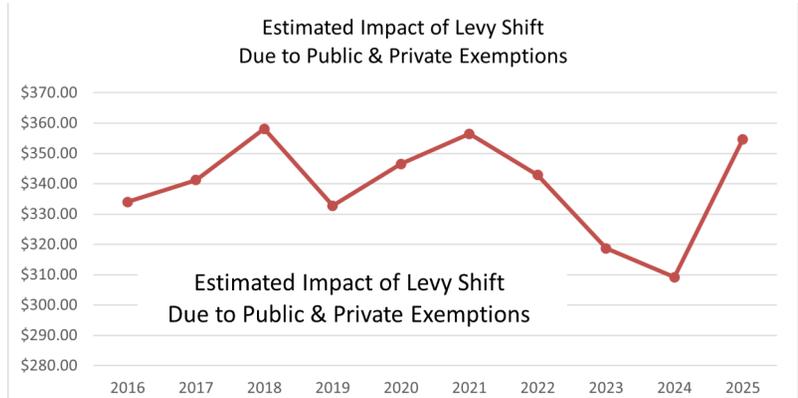
Public & Private Exempt Properties

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, 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](#).



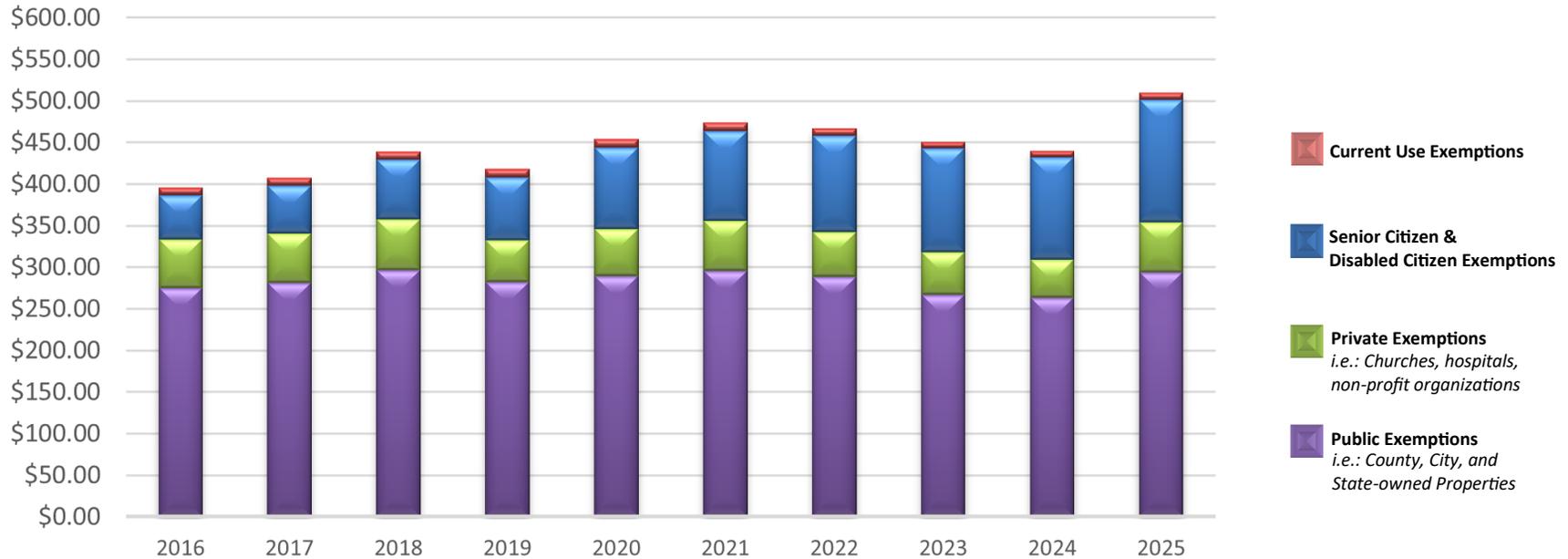
	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Public Exempt, Market Value	1,302,136,670	1,310,812,730	1,340,396,730	1,421,262,374	1,457,769,980	1,485,389,615	1,542,607,580	1,597,837,630	1,684,744,971	1,715,238,780
Tax dollars shifted for Public Ex	14,022,982	14,344,276	15,098,784	14,374,474	14,743,988	15,069,435	14,726,696	13,599,987	13,436,182	14,967,368
Private Exempt, Market Value	277,480,139	277,464,616	279,109,367	254,701,630	287,489,260	304,181,830	286,942,160	309,305,240	290,079,450	354,972,430
Tax dollars shifted for Private Ex	2,988,242	3,036,306	3,144,003	2,576,021	2,907,686	3,085,957	2,739,329	2,632,650	2,313,442	3,097,530
Total Reduction to AV	1,579,616,809	1,588,277,346	1,619,506,097	1,675,964,004	1,745,259,240	1,789,571,445	1,829,549,740	1,907,142,870	1,974,824,420	2,070,211,210
Total Tax Dollars Shifted	17,011,224	17,380,583	18,242,787	16,950,495	17,651,674	18,155,392	17,466,025	16,232,637	15,749,625	18,064,898

Estimated Impact on a property valued at \$180,000 in 2015 (using same growth factor as Total County AV)

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Sample Property	191,831	197,674	211,903	232,409	260,552	278,608	310,015	359,172	374,208	388,614
Est rate for Public Ex levy shift	1.435096	1.424581	1.398827	1.214222	1.110908	1.061845	0.932569	0.743352	0.704890	0.756110
Est rate adj for Private Ex levy shift	0.305813	0.301546	0.291276	0.217598	0.219084	0.217447	0.173468	0.143896	0.121368	0.156479
Taxes shifted for Public Exemptions	275.30	281.60	296.42	282.20	289.45	295.84	289.11	266.99	263.78	293.84
Taxes shifted for Private Exemptions	58.66	59.61	61.72	50.57	57.08	60.58	53.78	51.68	45.42	60.81
Total Estimated Impact of Levy Shift	\$333.96	\$341.21	\$358.14	\$332.77	\$346.53	\$356.42	\$342.89	\$318.67	\$309.19	\$354.64

Tax Shift for Exempt Properties

Estimated Annual Taxes Shifted to a Sample Property Due to Exemptions/ Levy Shift



TAX DOLLARS SHIFTED for EXEMPT PROPERTIES

	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
Open Space Properties	442,138	455,035	488,357	494,546	495,304	506,361	451,028	381,562	379,998	434,560
Senior & Disabled Citizen Properties	2,696,322	2,908,945	3,629,454	3,846,527	4,962,409	5,471,597	5,866,380	6,344,367	6,281,165	7,482,412
Public Exempt Properties	14,022,982	14,344,276	15,098,784	14,374,474	14,743,988	15,069,435	14,726,696	13,599,987	13,436,182	14,967,368
Private Exempt Properties	2,988,242	3,036,306	3,144,003	2,576,021	2,907,686	3,085,957	2,739,329	2,632,650	2,313,442	3,097,530
Total Taxes Shifted for Exempt Properties	19,999,365	20,744,563	22,360,598	21,291,568	23,109,387	24,133,350	23,793,433	22,958,565	22,410,787	25,981,870

ESTIMATED IMPACT TO A SAMPLE PROPERTY DUE TO EXEMPTIONS/ LEVY SHIFT (Property valued at \$180,000 in 2015 using same growth factor as Total County AV)

Sample Property Value	191,831	197,674	211,903	232,409	260,552	278,608	310,015	359,172	374,208	388,614
Approx Taxes shifted for Open Space exemptions	\$8.68	\$8.93	\$9.59	\$9.71	\$9.72	\$9.94	\$8.85	\$7.49	\$7.46	\$8.53
Approx Taxes shifted for Senior exemptions	\$52.93	\$57.11	\$71.25	\$75.51	\$97.42	\$107.42	\$115.17	\$124.55	\$123.31	\$146.89
Approx Taxes shifted for Public exemptions	\$275.30	\$281.60	\$296.42	\$282.20	\$289.45	\$295.84	\$289.11	\$266.99	\$263.78	\$293.84
Approx Taxes shifted for Private exemptions	\$58.66	\$59.61	\$61.72	\$50.57	\$57.08	\$60.58	\$53.78	\$51.68	\$45.42	\$60.81
Total Estimated Impact to a Sample Parcel Due to Exemption Levy Shifts	\$395.57	\$407.25	\$438.98	\$417.99	\$453.68	\$473.78	\$466.91	\$450.72	\$439.96	\$354.64

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**

Taxing Districts in TCA 400	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
State	2.083654	2.136948	2.898810	2.596991	2.913142	2.849813	2.659980	2.387190	2.259093	2.366626
County Current Expense	1.972787	1.951732	1.889793	1.733729	1.606574	1.580671	1.248186	1.104988	1.071714	1.057543
City of Longview	3.395578	3.354365	3.159099	2.885858	2.638906	2.415050	2.232583	2.034889	2.006342	1.973336
Port of Longview	0.417696	0.343785	0.258562	0.239382	0.210638	0.195277	0.127510	.049676	0.049964	0.049965
Longview Sch Dist #122	4.286176	4.594816	4.391939	2.828649	2.723436	3.509071	3.186226	2.793035	2.695098	2.666407
TOTAL LEVY RATE:	12.155891	12.381646	12.598203	10.284609	10.092699	10.549882	9.454485	8.369778	8.082212	8.113877
Special Assessments										
Mosquito Control Asmt	0.025416	0.035760	3.800000	3.800000	4.550000	4.650000	4.650000	5.500000	5.500000	5.350000
CDID #1 (Diking)	0.412470	0.450825	0.473654	0.451830	0.392575	0.458260	0.461067	0.464631	0.519711	0.515078
Noxious Weed Asmt	3.320000	4.320000	4.820000	4.820000	4.820000	4.820000	4.820000	8.000000	8.000000	8.000000

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.

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Property Value	Annual Update + 0% Land + 3% Impr	Annual Update + 0% Land + 8% Impr	Annual Update + 0% Land + 3% Impr	Annual Update + 5% Land + 19% Impr	6-Year Physical Revaluation	Annual Update + 0% Land + 17% Impr	Annual Update + 0% Land + 7% Impr	Annual Update + 0% Land + 11% Impr	Annual Update + 10% Land + 10% Impr	Annual Update + 0% Land + 3% Impr
Land Value	40,000	40,000	42,000	42,000	42,000	42,000	42,000	46,200	46,200	46,200
Improvements Value	<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>	<u>323,160</u>	<u>332,850</u>	<u>358,150</u>
TOTAL AV	181,140	185,330	214,700	253,410	289,350	306,660	335,780	369,360	379,050	404,350
<i>TCA 400 Levy Rate (from above)</i>	<i>12.155891</i>	<i>12.381646</i>	<i>12.598203</i>	<i>10.284609</i>	<i>10.092699</i>	<i>10.549882</i>	<i>9.454485</i>	<i>8.369778</i>	<i>8.082212</i>	<i>8.113877</i>
PROPERTY TAX DUE:	\$2,201.92	\$2,294.69	\$2,704.84	\$2,606.24	\$2,920.32	\$3,235.22	\$3,174.63	\$3,091.46	\$3,063.56	\$3,280.85
Mosquito Control	4.60	6.63	3.80	3.80	4.55	4.65	4.65	5.50	5.50	5.35
CDID #1 (Diking)	74.71	83.55	101.70	114.50	113.59	140.53	154.82	171.62	197.00	208.27
Noxious Weed Asmt	3.32	4.32	4.82	4.82	4.82	4.82	4.82	8.00	8.00	8.00
ASSESSMENTS DUE:	\$82.64	\$94.50	\$110.32	\$123.12	\$122.96	\$150.00	\$164.29	\$185.12	\$210.50	\$221.62
TOTAL AMOUNT DUE:	\$2,284.56	\$2,389.19	\$2,815.16	\$2,729.36	\$3,043.28	\$3,385.22	\$3,338.92	\$3,276.58	\$3,274.06	\$3,502.47

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.