

Cowlitz County Assessor's Office

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.***

<u>Last year of Current Expiring Levy</u>	
Total Approved for Collection =	2,000,000
Value in School District =	1,600,000,000
Rate Needed to Collect \$2m =	\$1.25 per 1000

<u>Year 1 of INCREASED Replacement Levy</u>	
Total Approved for Collection =	2,500,000
Value in School District =	2,000,000,000
Rate Needed to Collect \$2.5m =	\$1.25 per 1000

*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
Rate needed to collect \$2m =	1.25
Total taxes due =	\$312.50

"Typical" individual property value =	300,000
Rate needed to collect \$2.5m =	1.25
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.***

<u>Last year of Current Expiring Levy</u>	
Total Approved for Collection =	2,000,000
Value in School District =	1,600,000,000
Rate Needed to Collect \$2m =	\$1.25 per 1000

<u>Year 1 of SAME AMOUNT Replacement Levy</u>	
Total Approved for Collection =	2,000,000
Value in School District =	2,000,000,000
Rate Needed to Collect \$2m =	\$1.00 per 1000

*When 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
Rate needed to collect \$2m =	1.25
Total taxes due =	\$312.50

Typical property AV =	300,000
Rate needed to collect \$2m =	1.00
Total taxes due =	\$300.00

Cowlitz County Assessor's Office
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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 (does not include state school levies) : Sample Parcel Assd Value Total School Levy Rate Taxes for Sample Parcel											
	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												
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	÷	217,849	÷	8,157,867,708	=	2.047801	5,000,000	÷	72,839	÷	8,217,746,576	=	0.617303	0	÷	10,707	÷	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%									

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:

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>					
	2/13/2024	4-year Program & Operations Levy			(no current Capital Project levies)			2/10/2015	General Obligation Bonds			Aggregate Levy Rate	Total Collection for Local Sch Dist	Sample Parcel Assd Value	Total School Levy Rate	Taxes for Sample Parcel			
	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								
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%

Cowlitz County Assessor's Office
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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 <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	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
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**

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

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 for School District		
	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	
		2024	2025	2026								
		3,499,447	3,771,427	4,064,113				63,405,000 over 25 years	(Avg \$2.54m per year + interest)			
	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		
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
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
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
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
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
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
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
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
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
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
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
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
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
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
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
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

Estimated Annual AV Change: 107.00%

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Taxes for a 'typical' parcel in this school district		
<i>(does not include state school levies) :</i>		
Sample Parcel Assd Value	Total School Levy Rate	Taxes for Sample Parcel
152,740	2.336749	356.92
159,790	2.361786	377.39
170,170	2.312082	393.45
182,120	2.254913	410.66
190,270	2.216190	421.67
223,140	2.164876	483.07
264,470	3.660338	968.05
287,121	3.528446	1,013.09
328,900	3.395646	1,116.83
354,070	3.444723	1,219.67
458,300	2.875722	1,317.94
490,381	3.118682	1,529.34
524,708	3.158326	1,657.20
561,437	3.031689	1,702.10
600,738	1.260577	757.28
642,789	1.178109	757.28

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:

Tax Year	Program & Operations Levy				Capital Projects Levy (no current Capital Project levies)			Bonded Debt Levy 4/17/2012				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%

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:

Tax Year	Program & Operations Levy			Capital Projects Levy (no current Capital Project levies)			Bonded Debt Levy			Total Local Collection for School District	
	2/13/2024 Amt Approved for Collection	4-year Program & Operations Levy Tax Base for Prog & Op Levies	Enrichment Levy Rate	Amt Approved for Collection	Tax Base for Cap Proj Levies	Cap Proj Levy Rate	2/13/2018 Amt Approved for Collection	General Obligation Bonds Tax Base for Bond Levies	Bond Levy Rate	Aggregate Levy Rate	Total Collection for Local Sch Dist
2013	7,284,000 ÷	1,716,655,065 =	4.243135	0 ÷	1,743,608,370 =	0.000000	2,541,000 ÷	1,743,608,370 =	1.457323	5.700458	9,825,000
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
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
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
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
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
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
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
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
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
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
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
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
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
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
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

ESTIMATED

ESTIMATED

Estimated Annual AV Change: 107.00%

Estimated Annual AV Change: 107.00%

Taxes for a 'typical' parcel in this school district <i>(does not include state school levies) :</i>		
Sample Parcel Assd Value	Total School Levy Rate	Taxes for Sample Parcel
177,520	5.700458	1,011.95
187,810	5.651166	1,061.35
187,810	5.618595	1,055.23
196,800	5.515250	1,085.40
223,730	5.289792	1,183.49
257,700	4.938928	1,272.76
316,850	4.417782	1,399.77
327,759	4.029080	1,320.57
346,360	4.370929	1,513.92
389,360	4.043680	1,574.45
418,790	3.529659	1,478.19
448,105	3.484650	1,561.49
479,473	3.572182	1,712.76
513,036	3.559601	1,826.20
548,948	3.533377	1,939.64
587,375	3.495349	2,053.08