



Cowlitz County Washington
OFFICE OF ASSESSMENTS
Emily Wilcox, Assessor

ANNUAL REPORT

2023 Assessment Year for Taxes Payable in 2024

207 4th Avenue North
Kelso Washington 98626
Phone (360) 577-3010
www.co.cowlitz.wa.us/assessor

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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 2024. Working backwards, that means that the assessment date set by state law is January 1st, 2023 and those assessed values are based on sales from 2022.

Current Tax Year = 2024 *(the year in which the taxes will be paid)*

Assessment Year = 2023 *(the year the property was valued)*

Market Year = 2022 *(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 2024:

- * **City of Woodland** — annexed into Clark-Cowlitz Fire & Rescue for the 2022 tax year and added an EMS levy beginning in 2023. In 2024, CCFR will collect from properties in Woodland city limits \$1,503,684 for fire services and \$567,287 for EMS.
- * **Woodland School District**—Voters declined to pass a Programs & Operations levy this year, so collection is abnormally low for tax areas in this school district.
- * **Fire District #2 Longview/Kelso**—lid lift, allowing collection to increase from \$4.1 million in 2022 to \$6.75 million in 2023 and \$7.2 million in 2024. This was a permanent lift to the highest lawful levy, so future levy calculations will be based on the lifted amounts.
- * **Fire District #3 Toutle**—lid lift, allowing collection to increase from \$295,644 in 2022 to \$749,177 in 2023, and \$804,752 in 2024. Like Fire #2, this is also a permanent lift.
- * **Fire District #6 Castle Rock**—lid lift, allowing collection to increase from \$1.2 million in 2022 to \$1.78 million in 2023, and \$1.92 million in 2024. This is also a permanent lid lift.

It is our hope and intention that you will find the information presented in this report to be useful and informative. If there is anything that you would like to see explained more completely or included in future editions, please bring it to our attention and we will do our best to incorporate it. Throughout the year we will also be posting information we feel is important to the citizens of Cowlitz County on our website. Our internet address is co.cowlitz.wa.us/123/Assessor. Please feel free to call our office at 360-577-3010 if you have any questions or concerns. Our office hours are 7:00 a.m. to 5:00 p.m. Monday through Thursday.

Emily Wilcox
Cowlitz County Assessor

Assessor's Office Personnel

ADMINISTRATIVE STAFF

Administration

Emily Wilcox, Assessor
Janeene Stephens Niemi, Chief Deputy
Josh Claypool, Chief Appraiser
Tony Giles, Residential Appraiser Supervisor

Lori Peterson, Department Head Secretary
Chloe Wheeler Hegstad, Administrative Assistant
Candice Chapin, Administrative Assistant
Dani Smith, Customer Service Specialist
Denise Cramer, GIS Specialist
Sarah Hurtado, GIS Specialist

APPRAISAL STAFF

Residential Division

Dash Minick, Residential Appraiser
Nathan Takko, Residential Appraiser
Alex Shuttleworth, Residential Appraiser
Mary Hampton, Residential Appraiser
John Jones, Residential Appraiser
Rachel Hutchins, Residential Appraiser
Austin Zylawy, Sales Analyst

Business Division

Rich Johnson, Industrial Appraiser
Jon Davidson, Industrial Appraiser
Rich Niemi, Commercial Appraiser
Jessica Ollila, Personal Property 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

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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.

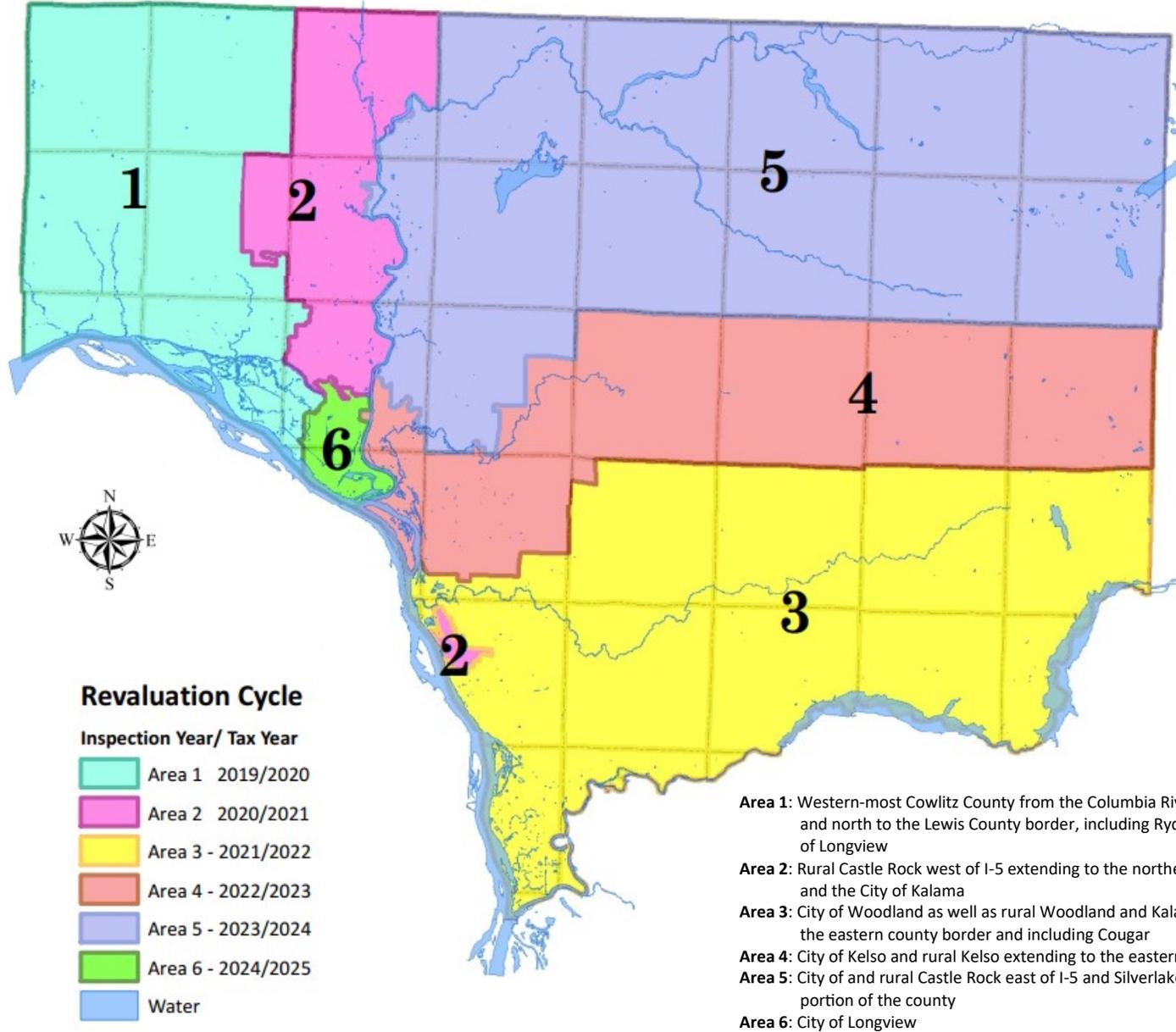
Homeowners with Limited Income: If you are a homeowner with a total household income of less than \$57,000 annually, you may qualify for the Limited Income Deferral. If you meet eligibility requirements, including residency and available equity, and have paid your first half taxes, the Department of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

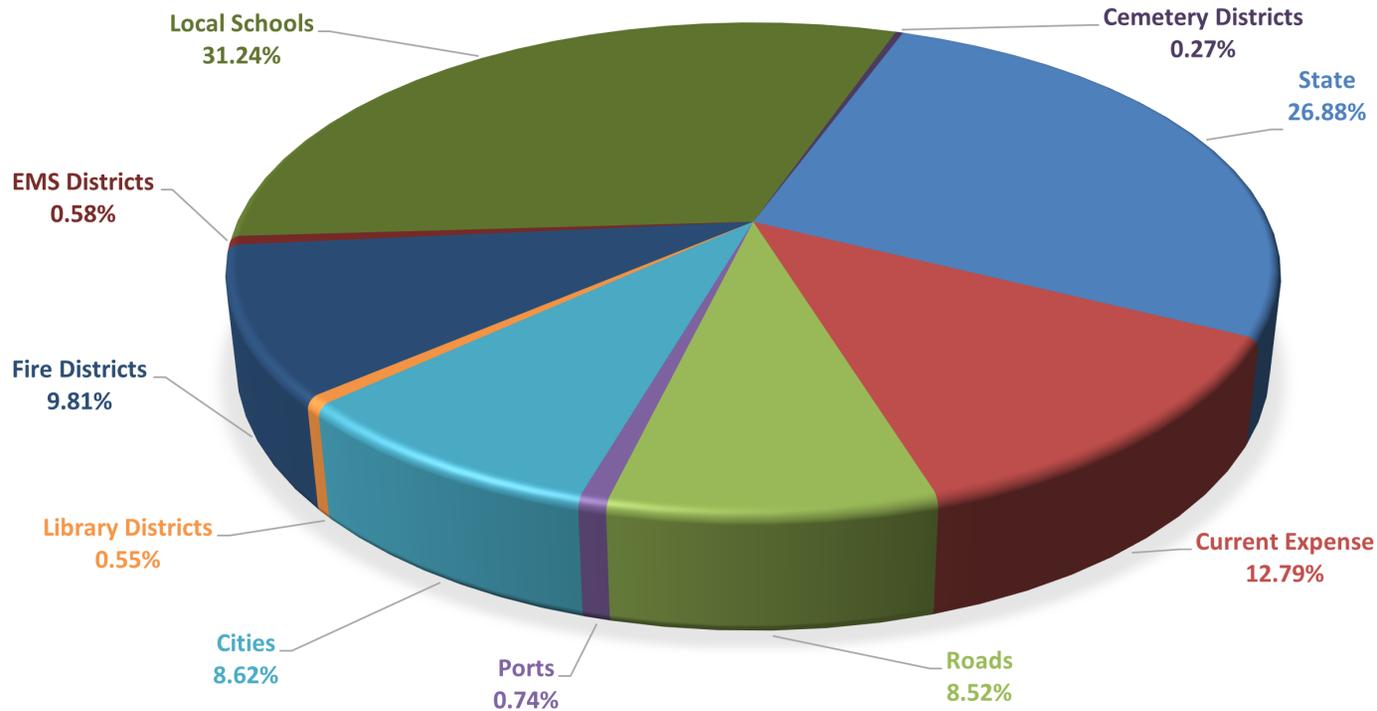
Other Exemptions: There are other types of property that may also be eligible for tax exemption, with application submitted to the Department of Revenue for consideration. In general, nonprofit ownership is required and, in addition, the organization must conduct an activity specifically identified as 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 - 2024 Payable

Total Property Tax Collection in Cowlitz County
Percentage by District Type, 2024 Payable



Total Property Taxes to be Collected in
Cowlitz County, 2024 Payable
\$159,659,097

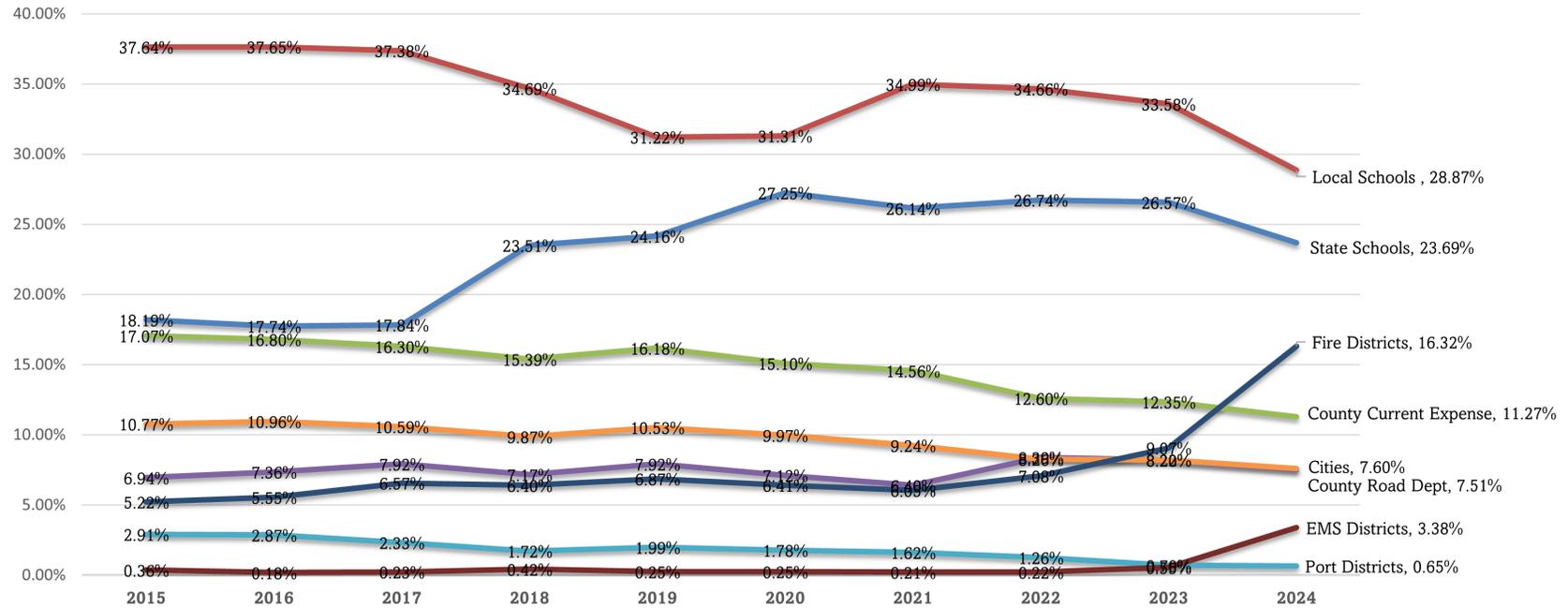
	Local Collection	*Local TAV	**Joint County	TOTAL COLLECTION
State	42,923,280	0	0	42,923,280
Current Expense	20,428,372	0	0	20,428,372
Roads	13,601,781	0	0	13,601,781
Ports	1,181,949	0	0	1,181,949
Cities	13,760,667	0	9,097	13,769,764
Library Districts	874,428	0	0	874,428
Fire Districts	15,660,749	2,710	13,909,514	29,572,974
EMS Districts	924,467	0	5,201,834	6,126,301
Local Schools	49,876,804	1,549,226	894,007	52,320,037
Cemetery Districts	<u>426,600</u>	<u>0</u>	<u>0</u>	<u>426,600</u>
	159,659,097	1,551,937	20,014,452	181,225,485

* 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 Levied by District Type (2015 - 2024)



District Type	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Local Schools	43,286,083	43,195,456	45,075,755	45,985,560	39,601,513	44,226,136	53,898,112	54,205,712	54,972,052	52,320,037
State Schools	20,923,081	20,355,886	21,516,878	31,160,210	30,642,224	38,489,333	40,264,839	41,815,290	43,493,845	42,923,280
County Current Expense	19,625,336	19,277,011	19,652,221	20,398,221	20,524,626	21,322,485	22,432,474	19,710,761	20,216,296	20,428,372
County Road Dept	7,984,131	8,442,661	9,551,690	9,500,466	10,047,868	10,054,907	9,852,556	13,127,289	13,423,276	13,601,781
Port Districts	3,350,912	3,286,877	2,806,189	2,284,950	2,522,104	2,517,021	2,496,499	1,962,904	1,137,898	1,181,949
Cities	12,389,971	12,573,623	12,768,206	13,086,374	13,354,402	14,086,233	14,240,264	12,918,925	13,454,585	13,769,764
Fire Districts	6,004,481	6,365,919	7,927,425	8,483,833	8,718,551	9,058,256	9,320,275	11,072,377	14,854,218	29,572,974
EMS Districts	415,029	208,048	282,454	559,930	312,580	348,515	326,226	337,474	905,737	6,126,301
Library Districts*	710,050	686,149	720,735	749,292	759,316	788,712	834,864	842,819	849,300	874,428
Cemetery Districts*	311,743	332,441	294,904	349,755	359,429	362,878	379,431	402,282	410,488	426,600
Total Amount Levied:	115,000,817	114,724,070	120,596,455	132,558,591	126,842,613	141,254,476	154,045,540	156,395,833	163,717,694	181,225,485

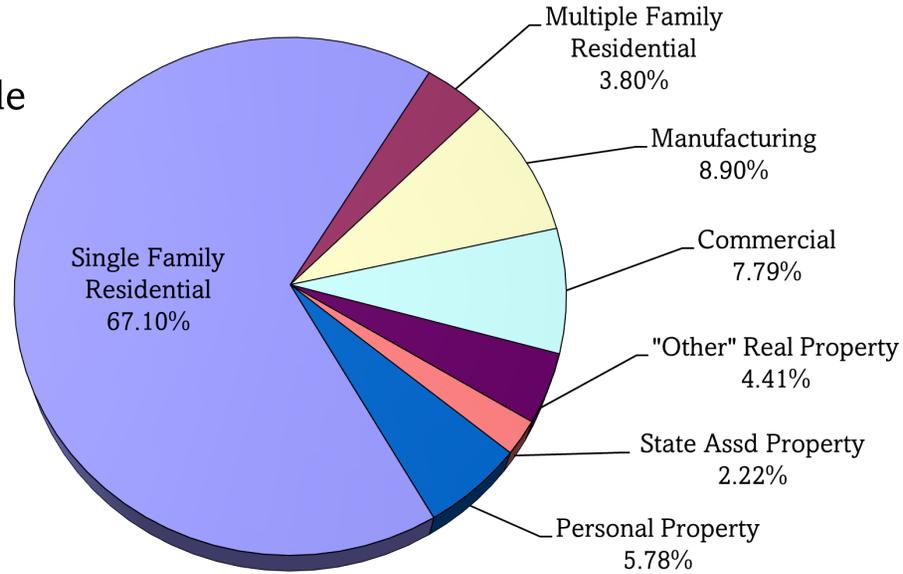
* Library District and Cemetery District collections are consistently less than 1% of the total tax collected and are not reflected on the above graph.

Property Tax Distribution History

Percentage of Total Assessed Value by Property Type

Distribution for 2024 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
2009	5,438,864,177 57.91%	334,695,540 3.56%	1,279,516,440 13.62%	932,059,630 9.92%	662,529,080 7.05%	203,662,013 2.17%	540,549,660 5.76%	9,391,876,541
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

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 \$3,454,423 for 2024 payable. Based on the value in that district, the assessor determined that a rate of \$0.519711 per \$1000 was needed to collect that assessment.

<u>District</u>	<u>2024 Collection</u>	<u>District AV</u>	<u>Resulting Rate</u>
CDID #1 Longview	3,454,423	6,646,809,458	0.519711
CDID #2 Woodland	1,125,000	899,763,927	1.250328
CDID #3 Kelso	1,675,000	710,375,543	2.357908
Drain #1 North Kelso	675,000	225,010,816	2.999856
Lower Lexington Flood #040	1,900,000	465,640,530	4.080401
Upper Lexington Flood #041	75,696	116,049,554	0.652273
DID #015 Willow Grove	125,375	28,670,943	4.372894
Silver Lake Flood Control #020	189,000	202,293,329	0.934287

Noxious Weed District

The noxious weed district applies a flat rate per parcel plus a per acre fee. The flat rate for 2024 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>
2015	3.32 + 0.08/ac	168,437
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

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>
2015	\$36	188,892
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

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>
2015	17.00	0.40	0.27	0.04	0.50	499,297
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

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 2024 payable is \$5.50 per parcel for one acre or less.

Mosquito Asmt Schedule 2024 Payable

Base Rate = \$5.50	
<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>
2015	0.0358 per \$1000 AV	281,815
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

ALL SPECIAL ASSESSMENT DISTRICTS—COLLECTION HISTORY

<u>Assessment District</u>	<u>2015</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>
CDID #1 - Longview	1,717,284	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
CDID #2 - Woodland	698,151	792,498	801,000	849,119	900,000	937,500	1,112,002	928,403	975,000	1,125,000
CDID #3 - Kelso	753,282	851,400	933,750	970,683	1,012,500	1,175,000	1,345,000	1,500,000	1,525,000	1,675,000
Drain #010 - North Kelso	300,013	314,340	353,340	358,800	358,800	414,750	459,520	544,000	600,000	675,000
FCZD #040 - Lower Lexington	664,291	675,274	703,800	767,314	863,600	935,000	974,993	1,289,960	1,500,000	1,900,000
FCZD #041 - Upper Lexington	29,721	30,481	31,167	33,812	37,457	45,333	49,617	59,831	69,735	75,696
Dike #015 - Willow Grove	53,203	56,575	59,575	69,269	76,650	80,000	93,000	95,000	105,000	125,375
Silver Lake Flood #020	76,603	79,470	83,400	95,686	108,000	120,000	155,505	155,505	160,000	189,000
Mosquito Control	281,815	211,615	306,850	298,077	306,798	368,918	387,513	391,663	465,245	451,923
Noxious Weed	168,437	168,539	219,602	243,808	229,790	244,425	244,619	245,910	429,584	481,326
Stormwater	188,892	188,892	189,072	189,324	189,756	189,720	189,252	189,252	189,000	189,720
DNR Forest Fire Protection	499,297	500,182	501,216	504,693	503,848	500,078	503,674	675,280	681,265	671,876

Certification of Values - 2024 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	19,061,401,147	237,556,705	423,498,985	0	173,732,389	840,716,225
County Roads	10,542,850,119	152,244,520	256,784,494	0	94,512,131	840,211,136
City of Castle Rock	276,526,154	2,008,710	5,043,435	0	4,193,770	12,113
City of Kalama	526,027,651	12,037,660	8,846,982	0	3,928,169	452,880
City of Kelso	1,439,972,099	11,446,760	47,271,141	0	11,524,178	5,743
City of Longview	5,079,870,879	46,134,035	90,705,262	0	54,101,147	17,647
City of Woodland (Cowlitz ptn)	1,196,154,245	13,685,020	14,847,671	0	5,472,994	16,707
Port of Kalama	2,179,677,667	36,840,452	45,108,876	0	14,318,971	169,748,863
Port of Longview	14,213,358,669	151,186,753	255,300,544	0	140,278,682	610,198,021
Port of Woodland	2,668,364,811	49,529,500	123,089,565	0	19,134,736	60,769,341
Fire #1 - Woodland	1,048,639,853	23,833,740	41,725,926	0	10,887,197	6,269,316
Fire #2 - Kelso/Longview	5,171,318,622	67,167,828	91,859,916	0	57,057,626	23,344,639
Fire #3 - Toutle	672,000,309	9,319,670	2,088,388	0	7,083,711	3,936,707
Fire #5 - Kalama	2,112,003,828	36,087,710	45,505,927	0	14,272,651	10,200,767
Fire #6 - Castle Rock	1,564,862,090	25,124,800	65,523,449	0	18,190,978	18,704,643
Fire #7 - Cougar (Cowlitz ptn)	403,805,440	11,074,440	64,900,735	0	2,820,865	8,451,476
Fire #8 - Clark/Cowlitz (Cowlitz ptn)	1,196,154,245	13,685,020	14,847,671	0	5,472,994	16,707
Fire #20 Lewis/Cowlitz (Cowlitz ptn)	48,813,016	201,120	292,496	0	3,192,660	105,881
EMS #1 - North Country	426,254,117	12,010,740	66,357,282	0	2,820,865	93,219,428
EMS #3 - Toutle	689,754,949	9,701,150	2,088,388	0	7,083,711	30,335,295
EMS #8 - Clark/Cowlitz (Cowlitz ptn)	1,196,154,245	13,685,020	14,847,671	0	5,472,994	16,707
EMS #20 - Lewis/Cowlitz (Cowlitz ptn)	49,703,226	420,470	292,496	0	3,192,660	410,158
Cemetery #1 - Castle Rock	1,455,130,721	23,017,190	61,296,591	0	17,130,581	84,656,106
Cemetery #2 - Woodland	2,687,069,763	49,529,500	123,023,077	0	19,181,056	118,923,296
Cemetery #3 - Silverlake	703,960,068	9,987,180	3,404,300	0	6,720,358	164,912,375
Cemetery #4 - Ostrander	374,248,507	6,274,730	21,683,025	0	4,459,968	93,981,069
Cemetery #5 - Kalama	1,860,113,717	36,048,062	39,048,339	0	12,646,158	23,109,087
Cemetery #6 - Rose Valley	1,218,759,449	11,525,180	45,452,314	0	9,699,575	139,543,496
Cemetery #7 - Stella	131,090,367	1,259,190	674,300	0	1,375,507	17,197,915
Rural Partial County Library	2,235,074,847	39,277,258	6,006,170	0	28,199,767	63,393,714
Yale Valley Library	425,149,530	12,010,740	64,900,735	0	2,820,865	86,189,012
Ft Vancouver Library (Cowlitz ptn)	1,196,154,245	13,685,020	14,847,671	0	5,472,994	16,707

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

SCHOOL DISTRICTS	LOCAL DISTRICT ASSESSED VALUE	Full Timber Assessed Value	1/2 TAV or 80% of 1983 Timber Roll	Senior AV Exempt from Special Levies
Longview School District #122	7,923,365,932	90,710,071	45,355,035	181,500,546
Toutle Lake School District #130	711,494,082	170,189,607	85,094,804	18,112,992
Castle Rock Sch Dist #401 (Cowlitz ptn)	1,477,814,945	113,788,319	56,894,159	52,348,226
Kalama School District #402	2,146,541,560	152,293,234	76,146,617	36,726,361
Woodland Sch Dist #404 (Cowlitz ptn)	2,667,888,707	118,923,296	65,353,623	49,570,286
Kelso School District #458	3,960,563,532	194,811,699	97,405,849	113,098,077

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

Signed this 11th DAY OF JANUARY, 2024

Emily Wilcox
Emily Wilcox, Cowlitz County Assessor

Local School Levies

Report of School Levies - 2013 Payable through 2028 payable

Report Date 1/23/2024

Important Facts about Property Taxes for Local Schools

The system of property assessment and tax collection can be confusing and is often complicated, especially when it comes to our local school district levies. It's our intention to make the process as transparent as possible so the property owners in Cowlitz County can make confident, informed decisions as they vote how to support their local schools. Here are a few important things to bear in mind when reviewing the data in this report:

» **The amount a school district collects is determined by the district and the voters.**

The school district puts a proposition on the ballot, and the voters approve or deny that proposition. Once an amount is approved, the Assessor's Office only has authority to restrict that amount if it exceeds any statutory limitations. The Assessor's Office cannot certify a rate that will collect more than the voters approved or more than the law allows.

» **The school district cannot guarantee a specific levy rate.**

The levy rate is merely a product of two numbers: **The TOTAL AMOUNT APPROVED ÷ The TOTAL DISTRICT VALUE = LEVY RATE Needed for Collection**

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

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

» **If a "replacement levy" will collect a larger amount than the levy it's replacing, more taxes will be collected.**

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

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

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

Year 1 of INCREASED Replacement Levy	
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.***

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

Year 1 of SAME AMOUNT Replacement Levy	
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

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		<div style="background-color: yellow; padding: 5px;"> Taxes for a 'typical' parcel in this school district <i>(does not include state school levies):</i> </div>		
	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			
	2/11/2020	4-year Program & Operations Levy		2/8/2022	Capital Proj & Tech Levy		(no current Bonded Debt levies)							
	2021	13,790,705		2023	6,300,000									
	2022	14,496,559		2024	5,500,000									
	2023	15,235,033		2025	5,000,000									
	2024	16,007,613		2026	4,500,000									
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	÷ 8,526,531,436	= 1.933710	5,000,000	÷ 8,575,061,323	= 0.583086	0	÷ 8,575,061,323	= 0.000000	2.516796	21,487,841	422,880	2.516796	1,064.30
2026	16,982,477	÷ 9,123,388,636	= 1.861422	4,500,000	÷ 9,175,315,616	= 0.490446	0	÷ 9,175,315,616	= 0.000000	2.351868	21,482,477	452,482	2.351868	1,064.18
2027	17,491,951	÷ 9,762,025,841	= 1.791836	0	÷ 9,817,587,709	= 0.000000	0	÷ 9,817,587,709	= 0.000000	1.791836	17,491,951	484,156	1.791836	867.53
2028	18,016,709	÷ 10,445,367,650	= 1.724852	0	÷ 10,504,818,849	= 0.000000	0	÷ 10,504,818,849	= 0.000000	1.724852	18,016,709	518,047	1.724852	893.55

ESTIMATED

ESTIMATED

Estimated Annual AV Change: 107.00%

Est Annual AV Change: 107.00%

- On the ballot 2/13/2024: 4-year Program & Operations Levy
- 2025 16,487,841
 - 2026 16,982,477
 - 2027 17,491,951
 - 2028 18,016,709

Local School Levies (continued)

Castle Rock School District #401

Voter-approved ballot measures currently in place:

Tax Year	Program & Operations Levy 2/8/2022 3-year Program & Operations Levy			Capital Projects Levy 2/9/2021 Capital Proj & Tech Levy			Bonded Debt Levy (no current Bonded Debt levies)			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	Tax Base for Prog & Op Levies	Enrichment Levy Rate	Amt Approved for Collection	Tax Base for Cap Proj Levies	Cap Proj Levy Rate	Amt Approved for Collection	Tax Base for Bond Levies	Bond Levy Rate	Aggregate Levy Rate	Total Collection for Local Sch Dist	Sample Parcel Assd Value	Total School Levy Rate	Taxes for Sample Parcel
2013	2,050,000 +	682,706,022 =	3.002757	0 +	713,141,303 =	0.000000	0 +	713,141,303 =	0.000000	3.002757	2,050,000	144,360	3.002757	433.48
2014	2,050,000 +	699,244,892 =	2.931734	0 +	730,345,141 =	0.000000	0 +	730,345,141 =	0.000000	2.931734	2,050,000	144,360	2.931734	423.23
2015	2,050,000 +	723,315,687 =	2.834171	0 +	755,256,032 =	0.000000	0 +	755,256,032 =	0.000000	2.834171	2,050,000	152,810	2.834171	433.09
2016	2,050,000 +	747,707,302 =	2.741715	200,000 +	780,417,756 =	0.256273	0 +	780,417,756 =	0.000000	2.997988	2,250,000	158,030	2.997988	473.77
2017	2,050,000 +	779,907,052 =	2.628518	200,000 +	815,506,815 =	0.245246	0 +	815,506,815 =	0.000000	2.873765	2,250,000	169,960	2.873765	488.43
2018	2,050,000 +	878,920,599 =	2.332406	200,000 +	913,074,424 =	0.219040	0 +	913,074,424 =	0.000000	2.551447	2,250,000	167,350	2.551447	426.98
2019	1,455,000 +	973,409,302 =	1.494746	200,000 +	1,025,643,865 =	0.194999	0 +	1,025,643,865 =	0.000000	1.689746	1,655,000	172,480	1.689746	291.45
2020	1,605,000 +	1,109,342,056 =	1.446804	200,000 +	1,161,046,371 =	0.172258	0 +	1,161,046,371 =	0.000000	1.619062	1,805,000	210,852	1.619062	341.38
2021	2,375,000 +	1,190,291,407 =	1.995310	200,000 +	1,237,789,834 =	0.161578	0 +	1,237,789,834 =	0.000000	2.156888	2,575,000	236,790	2.156888	510.73
2022	2,575,000 +	1,369,810,209 =	1.879822	495,272 +	1,412,501,244 =	0.350635	0 +	1,412,501,244 =	0.000000	2.230457	3,070,272	238,160	2.230457	531.21
2023	2,775,000 +	1,711,205,579 =	1.621664	495,272 +	1,776,466,568 =	0.278796	0 +	1,776,466,568 =	0.000000	1.900460	3,270,272	265,230	1.900460	504.06
2024	2,975,000 +	1,790,834,460 =	1.661237	495,272 +	1,857,947,635 =	0.266569	0 +	1,857,947,635 =	0.000000	1.927806	3,470,272	283,796	1.927806	547.10
2025	3,175,000 +	1,916,192,872 =	1.656931	830,000 +	1,988,003,969 =	0.417504	0 +	1,988,003,969 =	0.000000	2.074436	4,005,000	303,662	2.074436	629.93
2026	0 +	2,050,326,373 =	0.000000	830,000 +	2,127,164,247 =	0.390191	0 +	2,127,164,247 =	0.000000	0.390191	830,000	324,918	0.390191	126.78
2027	0 +	2,193,849,219 =	0.000000	830,000 +	2,276,065,745 =	0.364664	0 +	2,276,065,745 =	0.000000	0.364664	830,000	347,662	0.364664	126.78
2028	0 +	2,347,418,665 =	0.000000	0 +	2,435,390,347 =	0.000000	0 +	2,435,390,347 =	0.000000	0.000000	0	371,999	0.000000	0.00

ESTIMATED

ESTIMATED

Estimated Annual AV Change: 107.00%

Estimated Annual AV Change: 107.00%

On the ballot 2/13/2024: 3-year Capital Projects Levy
 2025 830,000
 2026 830,000
 2027 830,000

Local School Levies (continued)

Toutle Lake School District #130

Voter-approved ballot measures currently in place:

Tax Year	Program & Operations Levy 2/11/2020 4-year Program & Operations Levy			Capital Projects Levy (no current Capital Project levies)			Bonded Debt Levy 2/10/2015 General Obligation Bonds 7,095,000 over 20 years (Avg \$355k per year + interest)			Total Local Collection for School District		Taxes for a 'typical' parcel in this school district (does not include state school levies) :			
	Amt Approved for Collection	Tax Base for Prog & Op Levies	Enrichment Levy Rate	Amt Approved for Collection	Tax Base for Cap Proj Levies	Cap Proj Levy Rate	Amt Approved for Collection	Tax Base for Bond Levies	Bond Levy Rate	Aggregate Levy Rate	Total Collection for Local Sch Dist	Sample Parcel Assd Value	Total School Levy Rate	Taxes for Sample Parcel	
2013	1,055,000 ÷	342,663,177 =	3.078825	50,000 ÷	344,163,508 =	0.145280	169,000 ÷	344,163,508 =	0.491046	3.715151	1,274,000	275,680	3.715151	1,024.19	
2014	1,055,000 ÷	343,196,476 =	3.074041	50,000 ÷	347,131,100 =	0.144038	170,000 ÷	347,131,100 =	0.489729	3.707807	1,275,000	275,680	3.707807	1,022.17	
2015	1,110,000 ÷	348,361,992 =	3.186341	0 ÷	355,486,742 =	0.000000	0 ÷	355,486,742 =	0.000000	3.186341	1,110,000	293,770	3.186341	936.05	
2016	1,110,000 ÷	356,169,400 =	3.116495	0 ÷	363,247,407 =	0.000000	498,000 ÷	363,247,407 =	1.370966	4.487461	1,608,000	302,580	4.487461	1,357.82	
2017	1,110,000 ÷	368,720,319 =	3.010412	0 ÷	376,961,968 =	0.000000	475,000 ÷	376,961,968 =	1.260074	4.270486	1,585,000	321,090	4.270486	1,371.21	
2018	1,110,000 ÷	416,001,866 =	2.668257	0 ÷	428,134,074 =	0.000000	480,000 ÷	428,134,074 =	1.121144	3.789401	1,590,000	304,860	3.789401	1,155.24	
2019	700,213 ÷	466,808,620 =	1.500000	0 ÷	483,277,971 =	0.000000	480,000 ÷	483,277,971 =	0.993217	2.493217	1,180,213	346,650	2.493217	864.27	
2020	1,110,000 ÷	507,747,573 =	2.186126	0 ÷	565,361,735 =	0.000000	485,738 ÷	565,361,735 =	0.859163	3.045289	1,595,738	381,664	3.045289	1,162.28	
2021	1,358,225 ÷	568,765,590 =	2.388022	0 ÷	617,284,193 =	0.000000	480,000 ÷	617,284,193 =	0.777600	3.165622	1,838,225	395,920	3.165622	1,253.33	
2022	1,453,300 ÷	668,602,255 =	2.173639	0 ÷	699,675,879 =	0.000000	495,000 ÷	699,675,879 =	0.707470	2.881110	1,948,300	431,850	2.881110	1,244.21	
2023	1,555,030 ÷	778,341,230 =	1.997877	0 ÷	864,822,504 =	0.000000	430,000 ÷	864,822,504 =	0.497212	2.495089	1,985,030	495,550	2.495089	1,236.44	
2024	1,663,885 ÷	796,588,886 =	2.088763	0 ÷	881,683,689 =	0.000000	480,000 ÷	881,683,689 =	0.544413	2.633175	2,143,885	530,239	2.633175	1,396.21	
ESTIMATED 2025	1,721,321 ÷	852,350,108 =	2.019500	0 ÷	943,401,547 =	0.000000	480,000 ÷	943,401,547 =	0.508797	2.528297	2,201,321	567,355	2.528297	1,434.44	
ESTIMATED 2026	1,794,312 ÷	912,014,616 =	1.967416	0 ÷	1,009,439,656 =	0.000000	480,000 ÷	1,009,439,656 =	0.475511	2.442927	2,274,312	607,070	2.442927	1,483.03	
ESTIMATED 2027	1,821,322 ÷	975,855,639 =	1.866385	0 ÷	1,080,100,431 =	0.000000	480,000 ÷	1,080,100,431 =	0.444403	2.310788	2,301,322	649,565	2.310788	1,501.01	
ESTIMATED 2028	1,921,346 ÷	1,044,165,533 =	1.840078	0 ÷	1,155,707,462 =	0.000000	480,000 ÷	1,155,707,462 =	0.415330	2.255408	2,401,346	695,035	2.255408	1,567.59	
Estimated Annual AV Change:		107.00%								Estimated Annual AV Change:		107.00%			

On the ballot 2/13/2024: 4-year Programs & Operations Levy
 2025 1,721,321
 2026 1,794,312
 2027 1,821,322
 2028 1,921,346

Local School Levies (continued)

Kalama School District #402

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	
	2/14/2023 Amt Approved for Collection	3-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	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	3,771,427 ÷	2,378,276,349 =	1.585782	0 ÷	2,459,753,230 =	0.000000	3,550,000 ÷	2,459,753,230 =	1.443234	3.029016	7,321,427
2026	4,064,113 ÷	2,544,755,694 =	1.597054	0 ÷	2,631,935,956 =	0.000000	3,550,000 ÷	2,631,935,956 =	1.348817	2.945871	7,614,113
2027	0 ÷	2,722,888,592 =	0.000000	0 ÷	2,816,171,473 =	0.000000	3,550,000 ÷	2,816,171,473 =	1.260577	1.260577	3,550,000
2028	0 ÷	2,913,490,794 =	0.000000	0 ÷	3,013,303,476 =	0.000000	3,550,000 ÷	3,013,303,476 =	1.178109	1.178109	3,550,000

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	3.029016	1,589.35
561,437	2.945871	1,653.92
600,738	1.260577	757.28
642,789	1.178109	757.28

ESTIMATED

ESTIMATED

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 (no current 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	Tax Base for Prog & Op Levies	Enrichment Levy Rate	Amt Approved for Collection	Tax Base for Cap Proj Levies	Cap Proj Levy Rate	Amt Approved for Collection	Tax Base for Bond Levies	Bond Levy Rate	Aggregate Levy Rate	Total Collection for Local Sch Dist	Sample Parcel Assd Value	Total School Levy Rate	Taxes for Sample Parcel
2013	3,250,000 ÷	1,260,849,013 =	2.577628	0 ÷	1,251,125,141 =	0.000000	2,800,000 ÷	1,251,125,141 =	2.237986	4.815614	6,050,000	223,170	4.815614	1,074.70
2014	3,400,000 ÷	1,322,301,851 =	2.571274	0 ÷	1,315,011,917 =	0.000000	2,800,000 ÷	1,315,011,917 =	2.129258	4.700532	6,200,000	233,920	4.700532	1,099.55
2015	3,950,000 ÷	1,432,956,349 =	2.756539	0 ÷	1,428,243,796 =	0.000000	2,700,000 ÷	1,428,243,796 =	1.890434	4.646973	6,650,000	249,740	4.646973	1,160.53
2016	3,950,000 ÷	1,505,902,694 =	2.623011	0 ÷	1,501,305,731 =	0.000000	2,900,000 ÷	1,501,305,731 =	1.931652	4.554663	6,850,000	281,900	4.554663	1,283.96
2017	3,950,000 ÷	1,576,263,856 =	2.505926	0 ÷	1,572,343,223 =	0.000000	3,000,000 ÷	1,572,343,223 =	1.907980	4.413906	6,950,000	294,730	4.413906	1,300.91
2018	4,500,000 ÷	1,768,041,826 =	2.545189	0 ÷	1,766,303,273 =	0.000000	3,075,000 ÷	1,766,303,273 =	1.740924	4.286113	7,575,000	346,530	4.286113	1,485.27
2019	2,893,034 ÷	1,928,689,220 =	1.500000	0 ÷	1,944,110,831 =	0.000000	3,175,000 ÷	1,944,110,831 =	1.633137	3.133137	6,068,034	350,990	3.133137	1,099.70
2020	5,000,000 ÷	2,109,676,574 =	2.370032	0 ÷	2,140,769,009 =	0.000000	3,275,000 ÷	2,140,769,009 =	1.529824	3.899856	8,275,000	379,302	3.899856	1,479.22
2021	5,400,000 ÷	2,305,035,167 =	2.342697	0 ÷	2,329,055,419 =	0.000000	3,650,000 ÷	2,329,055,419 =	1.567159	3.909856	9,050,000	432,550	3.909856	1,691.21
2022	5,750,000 ÷	2,473,822,364 =	2.324338	0 ÷	2,485,832,205 =	0.000000	3,515,000 ÷	2,485,832,205 =	1.414013	3.738352	9,265,000	519,200	3.738352	1,940.95
2023	6,100,000 ÷	2,908,878,704 =	2.097028	0 ÷	2,964,796,352 =	0.000000	3,600,000 ÷	2,964,796,352 =	1.214249	3.311277	9,700,000	545,470	3.311277	1,806.20
2024	0 ÷	3,078,531,800 =	0.000000	0 ÷	3,132,738,507 =	0.000000	3,600,000 ÷	3,132,738,507 =	1.149154	1.149154	3,600,000	583,653	1.149154	670.71
2025	7,050,000 ÷	3,294,029,026 =	2.140236	0 ÷	3,352,030,202 =	0.000000	3,600,000 ÷	3,352,030,202 =	1.073976	3.214212	10,650,000	624,509	3.214212	2,007.30
2026	7,400,000 ÷	3,524,611,058 =	2.099522	0 ÷	3,586,672,317 =	0.000000	3,600,000 ÷	3,586,672,317 =	1.003716	3.103238	11,000,000	668,224	3.103238	2,073.66
2027	7,775,000 ÷	3,771,333,832 =	2.061605	0 ÷	3,837,739,379 =	0.000000	3,600,000 ÷	3,837,739,379 =	0.938052	2.999657	11,375,000	715,000	2.999657	2,144.75
2028	0 ÷	4,035,327,200 =	0.000000	0 ÷	4,106,381,135 =	0.000000	3,600,000 ÷	4,106,381,135 =	0.876684	0.876684	3,600,000	765,050	0.876684	670.71

ESTIMATED

ESTIMATED

Estimated Annual AV Change: 107.00%

Estimated Annual AV Change: 107.00%

On the ballot 2/13/2024: **3-year Programs & Operations Levy**
 2025 **7,050,000**
 2026 **7,400,000**
 2027 **7,775,000**

Local School Levies (continued)

Kelso School District #458

Voter-approved ballot measures currently in place:

Tax Year	Program & Operations Levy 2/11/2020 4-year Program & Operations Levy			Capital Projects Levy (no current Capital Project levies)			Bonded Debt Levy 2/13/2018 General Obligation Bonds 98,600,000 over 21 years (Avg \$4.7m per year + interest)			Total Local Collection for School District	
	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
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 ÷	4,342,027,239 =	1.957611	0 ÷	4,446,251,497 =	0.000000	6,800,000 ÷	4,446,251,497 =	1.529378	3.486989	15,300,000
2026	9,500,000 ÷	4,645,969,145 =	2.044783	0 ÷	4,757,489,102 =	0.000000	6,800,000 ÷	4,757,489,102 =	1.429325	3.474109	16,300,000
2027	10,500,000 ÷	4,971,186,986 =	2.112172	0 ÷	5,090,513,339 =	0.000000	6,800,000 ÷	5,090,513,339 =	1.335818	3.447990	17,300,000
2028	11,500,000 ÷	5,319,170,075 =	2.161991	0 ÷	5,446,849,273 =	0.000000	6,800,000 ÷	5,446,849,273 =	1.248428	3.410420	18,300,000

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
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	3.486989	1,671.92
513,036	3.474109	1,782.34
548,948	3.447990	1,892.77
587,375	3.410420	2,003.19

Estimated Annual AV Change: 107.00%

Estimated Annual AV Change: 107.00%

On the ballot 2/13/2024: 4-year Programs & Operations Levy
 2025 8,500,000
 2026 9,500,000
 2027 10,500,000
 2028 11,500,000

Segregated Levy Rates - 2024 Payable

TAXING DISTRICT	2023 Payable	2022 Payable	Variance
State School Levy Part I	1.4702681567	1.5554238053	-0.085156
State School Levy Part II	0.7888245391	0.8317659716	-0.042941
County Current Expense	1.0717140803	1.1049876304	-0.033274
<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)	1.2901426887	1.3177451139	-0.027602
City of Castle Rock (CR)	1.5677902206	1.5722177817	-0.004428
City of Kalama (KM)	1.0785364589	1.1166952918	-0.038159
City of Kelso (KE)	1.1913022489	1.2557200603	-0.064418
City of Longview (LV)	2.0063423348	2.0348887113	-0.028546
City of Woodland (WD)	0.7126085507	0.7620679113	-0.049459
Fire Dist #1 - Woodland (#1)	1.0070559467	1.0063472777	0.000709
Fire Dist #2 - Lv / Kelso	1.5476341988	1.5078482614	0.039786
Fire Dist #3 - Toutle (#3)	1.1975470683	1.1400000000	0.057547
Fire Dist #5 - Kalama (#5)	0.9492506469	0.9922582730	-0.043008
Fire Dist #6 - Castle Rock (#6)	1.2315436691	1.2000000000	0.031544
Fire Dist #7 - Cougar (#7)	0.7580862782	0.7564409696	0.001645
Fire #8 Clark-Cowlitz (#8)	1.2570988339	1.3190450711	-0.061946
Fire Dist #20 - Ryderwood (#20)	1.2995604591	0.4186054495	0.880955
E.M.S. #1 (E1) - North Country	0.3868725096	0.3921873483	-0.005315
E.M.S. #3 (E3) - Toutle	0.2580409176	0.2578242762	0.000217
E.M.S. #8 (E8) Clark-Cowlitz	0.4742594349	0.5000000000	0.000000
E.M.S. #20 (E20) Ryderwood	0.2874780819	0.2937226172	-0.006245
Longview School Dist (#122)	2.6950982808	2.7930354349	-0.097937
Toutle School Dist (#130)	2.6331754382	2.4950888012	0.138087
Castle Rock School Dist (#401)	1.9278061472	1.9004598452	0.027346
Kalama School Dist (#402)	3.1186816267	2.8757223718	0.242959
Woodland School Dist (#404)	1.1491543236	3.3112766296	-2.162122
Kelso School Dist (#458)	3.5449321079	3.5296591194	0.015273

TAXING DISTRICT	2023 Payable	2022 Payable	Variance
Port of Kalama (Km)	0.0000000000	0.0000000000	0.000000
Port of Longview (Lv)	0.0499642636	0.0496763266	0.000288
Port of Woodland (Wd)	0.1768082827	0.1801879711	-0.003380
Cemetery #1 - Castle Rock (C1)	0.0374584903	0.0381291463	-0.000671
Cemetery #2 - Woodland (C2)	0.0543145555	0.0551013107	-0.000787
Cemetery #3 - Toutle (C3)	0.0126342393	0.0126430493	-0.000009
Cemetery #4 - Ostrander (C4)	0.0635219634	0.0622437518	0.001278
Cemetery #5 - Kalama (C5)	0.0683990440	0.0699195310	-0.001520
Cemetery #6 - Rose Valley (C6)	0.0492303875	0.0474944763	0.001736
Cemetery #7 - Stella (C7)	0.0476694065	0.0475258035	0.000144
Fort Vancouver Reg Library (VL)	0.2677870826	0.2794730502	-0.011686
Rural Partial-County Library (RL)	0.1883511867	0.1846134286	0.003738
Yale Valley Library (YL)	0.3131462946	0.3177206177	-0.004574

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)	0.5197110000	0.4646310000	0.055080
CDID #2 (Woodland)	1.2503280000	1.1403640000	0.109964
CDID #3 (Kelso)	2.3579080000	2.3217430000	0.036165
Drain 010 (North Kelso)	2.9998560000	2.9116050000	0.088251
Lexington Flood 040 (Lower)	4.0804010000	3.3747140000	0.705687
Lexington Flood 041 (Upper)	0.6522730000	0.6063200000	0.045953
Dike 015 (Willow Grove)	4.3728940000	3.7452380000	0.627656
Silver Lake Flood 020	0.9342870000	0.8027040000	0.131583
Mosquito <i>Flat fee, base rate:</i>	5.50	5.50	0.000000
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	0.320000
Stormwater Utility	\$36/parcel	\$36/parcel	0.000000

Consolidated Levy Rates - 2024 Payable

2024 PAYABLE				2023 PAYABLE		2024 PAYABLE				2023 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	4.5982888354	8.0822116553	4.744976	8.369778	770	R-402-Wd-C5	4.0773322524	7.9848384182	4.228264	7.935752
410	R-122-Lv	3.8820891893	7.3660120092	4.027833	7.652634	780	R-402-Km-C6	3.8813553132	7.7888614790	4.025651	7.733139
415	R-122-Lv-RL	4.0704403760	7.5543631959	4.212446	7.837248	790	R-402-Lv-C6	3.9313195768	7.8388257426	4.075327	7.782816
420	R-122-Lv-#2-RL	5.4672260950	9.1019973947	5.563936	9.345096	795	R-402-Lv-#5-C6	4.8805702237	8.7880763895	5.067586	8.775074
421	R-122-Lv-#2-RL	3.9969579383	7.6317292380	4.008512	7.789672	800	KE-458-Lv-#2	5.1800344685	9.6646395953	5.317297	9.835081
425	R-122-Lv-#2	5.2788749083	8.9136462080	5.379322	9.160483	802	KE-458-Lv-#2-C6	5.2292648560	9.7138699828	5.364792	9.882576
430	R-122-Lv-#6-RL	5.3019840451	8.7859068650	5.412446	9.037248	805	LV-458-Lv	4.5982888354	8.9320454824	4.744976	9.106402
440	R-122-Lv-C7-RL	4.1181097825	7.6020326024	4.259972	7.884774	810	R-458-Lv	3.8820891893	8.2158458363	4.027833	8.389258
450	R-122-Lv-#2-C7-RL	5.5148955015	9.1496668012	5.611461	9.392622	815	R-458-Lv-RL	4.0704403760	8.4041970230	4.212446	8.573871
510	R-130-Lv-C3	3.8947234286	7.3167234059	4.040476	7.367331	820	R-458-Lv-C4	3.9456111527	8.2793677997	4.090077	8.451502
515	R-130-Lv-C3-E3	4.1527643462	7.5747643235	4.298300	7.625155	825	R-458-Km-C6	3.8813553132	8.2151119602	4.025651	8.387076
520	R-130-Lv-#3-C3-E3	5.3503114145	8.7723113918	5.438300	8.765155	830	R-458-Lv-#2	5.2788749083	9.7634800351	5.379322	9.897106
521	R-130-Lv-#3-C3-E3	3.8800432578	7.3020432351	3.882876	7.209731	835	R-458-Lv-#2-RL	5.4672260950	9.9518312218	5.563936	10.081720
530	R-130-Lv-#6-C3	5.1262670977	8.5482670750	5.240476	8.567331	840	R-458-Lv-#2-C4	5.3423968717	9.8270019985	5.441566	9.959350
540	R-130-Lv-C1	3.9195476796	7.3415476569	4.065962	7.392817	845	R-458-Lv-#5-C6	4.8805702237	9.2143268707	5.067586	9.429011
545	R-130-Lv-C1-E3	4.1775885972	7.5995885745	4.323786	7.650641	850	R-458-Lv-C6	3.9313195768	8.2650762238	4.075327	8.436752
550	R-130-Lv-#3-C1-E3	5.3751356655	8.7971356428	5.463786	8.790641	855	R-458-Km-#5-C6	4.8306059601	9.1643626071	5.017909	9.379334
600	CR-401-Lv-#6-C1	5.4287388806	8.1453695669	5.520435	8.252661	860	R-458-Lv-#2-C6	5.3281052958	9.8127104226	5.426817	9.944601
620	R-401-Lv-C1	3.9195476796	6.6361783659	4.065962	6.798188	861	R-458-Lv-#2-C6	3.8578371391	8.3424422659	3.871393	8.389177
625	R-401-Lv-C1-E3	4.1775885972	6.8942192835	4.323786	7.056012	865	R-458-Km-#2-C6	5.2781410322	9.7627461590	5.377140	9.894924
630	R-401-Lv-#2-C1	5.3163333986	8.1838125647	5.417451	8.306036	880	R-458-Lv-#6	5.1136328584	9.4473895054	5.227833	9.589258
640	R-401-Lv-#3-C1-E3	5.3751356655	8.0917663518	5.463786	8.196012	885	R-458-Lv-#6-RL	5.3019840451	9.6357406921	5.412446	9.773871
650	R-401-Lv-#6-C1	5.1510913487	7.8677220350	5.265962	7.998188	890	R-458-Lv-#6-C4	5.1771548218	9.5109114688	5.290077	9.651502
651	R-401-Lv-#6-C1	3.6808231920	6.3974538783	3.710538	6.442764	900	WD-404-Wd-F8-E8-C2-VL	5.4848589773	7.4228378400	5.756287	9.899329
660	R-401-Lv-#6	5.1136328584	7.8302635447	5.227833	7.960059	910	R-404-Wd-C2	4.0632477639	6.0012266266	4.213446	8.356488
670	R-401-Lv	3.8820891893	6.5987198756	4.027833	6.760059	912	R-404-Wd-C2-YL	4.3763940585	6.3143729212	4.531166	8.674209
675	R-401-Lv-E20	4.1695672712	6.8861979575	4.321555	7.053781	915	R-404-Wd-C2-E1-YL	4.7632665681	6.7012454308	4.923354	9.066396
680	R-401-Lv-#20-E20	5.4691277303	8.1857584166	4.740161	7.472387	917	R-404-Wd-C2-E1	4.4501202735	6.3880991362	4.605633	8.748676
710	R-402-Km	3.8321249257	7.7396310915	3.978157	7.685645	920	R-404-Wd-#1-C2	5.0703037106	7.0082825733	5.219793	9.362836
715	R-402-Km-#5-C6	4.8306059601	8.7381121259	5.017909	8.725398	921	R-404-Wd-#1-C2	3.6000355539	5.5380144166	3.664369	7.807412
720	R-402-Lv	3.8820891893	7.7895953551	4.027833	7.735321	930	R-404-Km-C2-E1-YL	4.5864582854	6.5244371481	4.743166	8.886208
725	R-402-Lv-E1	4.2689616989	8.1764678647	4.420020	8.127509	935	R-404-Km-C2-YL	4.1995857758	6.1375646385	4.350978	8.494021
730	R-402-Lv-C4	3.9456111527	7.8531173185	4.090077	7.797565	937	R-404-Km-C2	3.8864394812	5.8244183439	4.033258	8.176300
735	R-402-Km-E1	4.2189974353	8.1265036011	4.370344	8.077832	940	R-404-Wd-#7-C2-E1-YL	5.5213528463	7.4593317090	5.679795	9.822837
750	KM-402-Km-#5-C5	4.6381683868	8.5456745526	4.839285	8.546773	941	R-404-Wd-#7-C2-E1-YL	4.0510846896	5.9890635523	4.124371	8.267414
752	KM-402-Km-#5-C6	4.6189997303	8.5265058961	4.816859	8.524348	950	R-404-Wd-#5-C2	5.0124984108	6.9504772735	5.205704	9.348747
760	R-402-Km-C5	3.9005239697	7.8080301355	4.048076	7.755564	960	R-404-Km-#7-C2-E1-YL	5.3445445636	7.2825234263	5.499607	9.642649
765	R-402-Km-#5-C5	4.8497746166	8.7572807824	5.040334	8.747823	965	R-404-Km-#1-C2	4.8934954279	6.8314742906	5.039605	9.182648

Regular Taxing Districts Four-Year Comparison

	2021 PAYABLE			2022 PAYABLE			2023 PAYABLE			2024 PAYABLE		
	Certified Taxes	÷ District Value	= Levy	Certified Taxes	÷ District Value	= Levy	Certified Taxes	÷ District Value	= Levy	Certified Taxes	÷ District Value	= Levy
State	\$26,296,615	14,191,336,919	1.853005	\$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
State Part II	\$13,968,224	14,012,956,689	0.996808	\$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
County Current Expense	\$22,432,474	14,191,744,039	1.580671	\$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
County Road Dept	\$9,852,556	7,667,931,576	1.284904	\$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
Port of Kalama	\$0	0	0.000000	\$0	1,721,703,537	0.000000	\$0	2,063,281,866	0.000000	\$0	2,179,677,667	0.000000
Port of Longview	\$2,067,706	10,588,560,281	0.195277	\$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
Port of Woodland	\$428,793	2,009,323,525	0.213402	\$443,304	2,152,364,805	0.205961	\$457,735	2,540,319,407	0.180188	\$471,789	2,668,364,811	0.176083
Castle Rock	\$402,765	203,966,937	1.974658	\$416,057	228,321,754	1.822240	\$426,116	271,028,610	1.572218	\$433,535	276,526,154	1.567790
Kalama	\$528,085	369,145,296	1.430561	\$529,960	411,580,000	1.287623	\$556,740	498,560,354	1.116695	\$567,340	526,027,651	1.078536
Kelso	\$1,609,180	1,095,923,749	1.468332	\$1,608,789	1,217,533,016	1.321351	\$1,675,443	1,334,248,813	1.255720	\$1,715,442	1,439,972,099	1.119130
Longview	\$9,457,493	3,916,064,766	2.415050	\$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
Woodland*	\$2,219,349	938,711,715	2.364250	\$852,136	1,000,265,615	0.851909	\$852,248	1,118,335,492	0.762068	\$852,390	1,196,154,245	0.712609
Fire #1 Woodland	\$935,599	750,672,690	1.246347	\$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
Fire #2 Lv/Kelso	\$4,081,677	3,782,093,803	1.079211	\$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
Fire #2 Bond	\$757,133	3,726,301,661	0.203186	\$765,000	4,247,018,818	0.180126	\$775,000	4,956,542,419	0.156359	\$774,479	6,137,605,635	0.150848
Fire #3 Toutle	\$283,876	458,737,413	0.618820	\$295,644	554,873,170	0.532814	\$749,177	657,172,977	1.140000	\$804,752	672,000,309	1.197547
Fire #5 Kalama	\$1,842,957	1,545,029,583	1.192830	\$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
Fire #6 Castle Rock	\$1,042,607	1,040,695,616	1.001837	\$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
Fire #7 Cougar*	\$231,960	301,602,498	0.769091	\$262,227	317,327,994	0.826360	\$287,182	379,648,769	0.756441	\$306,119	403,805,440	0.758086
Fire #8 Clark-Cowlitz*		New for 2022 Payable --->		\$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
Fire #20 Ryderwood*	\$20,663	36,760,685	0.562102	\$21,202	41,800,147	0.507226	\$21,832	52,154,978	0.418605	\$63,435	48,813,016	1.299586
EMS #1 North Country	\$152,279	320,344,601	0.475360	\$156,420	336,555,352	0.464768	\$157,307	401,101,669	0.392187	\$164,906	426,254,117	0.386873
EMS #3 Toutle	\$159,031	474,299,973	0.335296	\$166,378	574,288,000	0.289712	\$173,746	673,893,097	0.257824	\$177,985	689,754,949	0.258041
EMS #8 Clark-Cowlitz*					New for 2023 Payable --->		\$559,168	1,118,335,492	0.500000	\$567,287	1,196,154,245	0.474259
EMS #20 Ryderwood*	\$14,916	37,344,375	0.399412	\$14,676	42,486,957	0.345426	\$15,516	52,825,068	0.293723	\$14,289	49,703,226	0.287478
Cemetery #1 - Castle Rock	\$49,593	974,812,227	0.050874	\$51,548	1,131,688,164	0.045550	\$53,151	1,393,972,985	0.038129	\$54,507	1,455,130,721	0.037458
Cemetery #2 - Woodland	\$126,400	2,024,610,652	0.062432	\$137,200	2,168,230,833	0.063277	\$141,000	2,558,922,791	0.055101	\$145,947	2,687,069,763	0.054315
Cemetery #3 - Toutle	\$8,221	487,651,439	0.016858	\$8,316	585,821,653	0.014195	\$8,678	686,385,047	0.012643	\$8,894	703,960,068	0.012634
Cemetery #4 - Ostrander	\$21,084	261,220,478	0.080713	\$22,019	313,580,447	0.070218	\$23,279	373,997,378	0.062244	\$23,773	374,248,507	0.063522
Cemetery #5 - Kalama	\$118,479	1,359,254,091	0.087165	\$122,342	1,462,535,394	0.083651	\$123,191	1,761,896,829	0.069920	\$127,230	1,860,113,717	0.068399
Cemetery #6 - Rose Valley	\$50,000	863,171,290	0.057926	\$55,000	995,892,398	0.055227	\$55,000	1,158,029,400	0.047494	\$60,000	1,218,759,449	0.049230
Cemetery #7 - Stella	\$5,654	102,573,191	0.055122	\$5,857	112,871,806	0.051891	\$6,189	130,223,995	0.047526	\$6,249	131,090,367	0.047669
Ft Vancouver Reg Library*	\$321,740	938,711,715	0.342747	\$318,588	1,000,265,615	0.318548	\$312,545	1,118,335,492	0.279473	\$320,315	1,196,154,245	0.267787
Rural Partial-County Library	\$393,498	1,635,487,452	0.240600	\$401,545	1,837,712,194	0.218503	\$409,632	2,218,863,508	0.184613	\$420,979	2,235,074,847	0.188351
Yale Valley Library	\$119,626	319,465,250	0.374457	\$122,642	335,647,234	0.365390	\$127,123	400,109,382	0.317721	\$133,134	425,149,530	0.313146

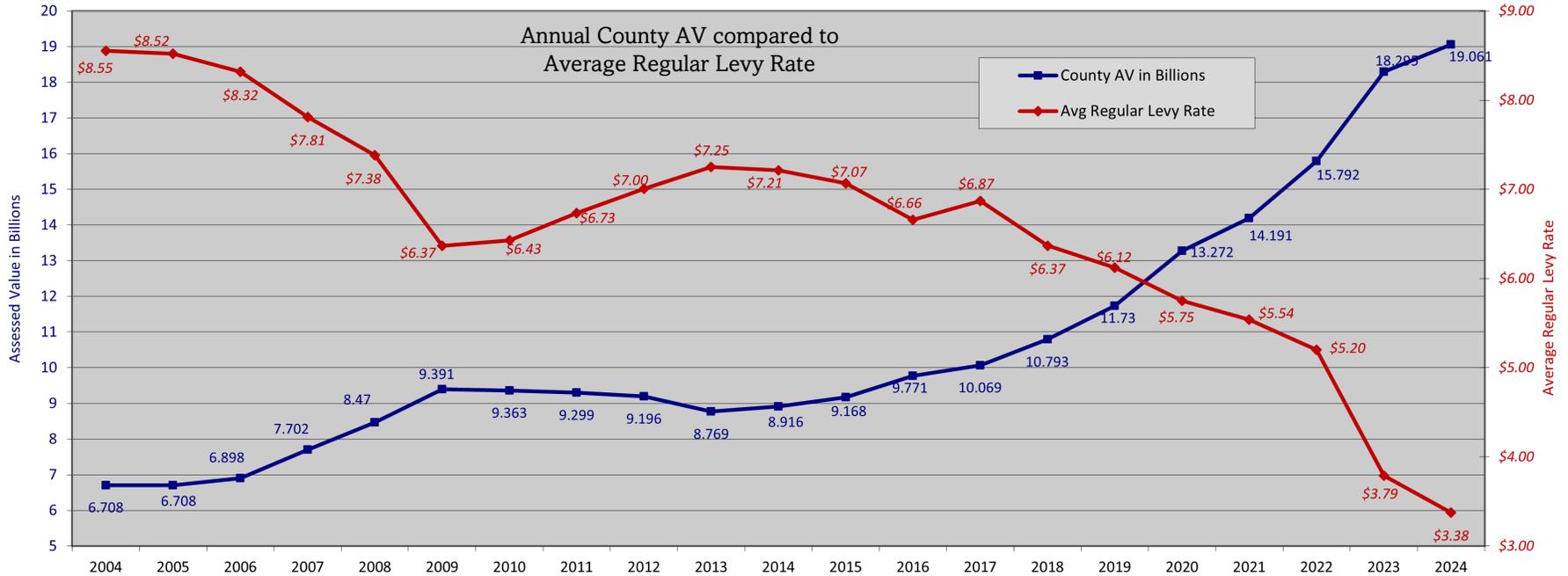
*For joint-county taxing districts, "Certified Taxes" and "District Value" represent taxes collected on value situated in Cowlitz County

Levy Rate Trends and Assessed Value

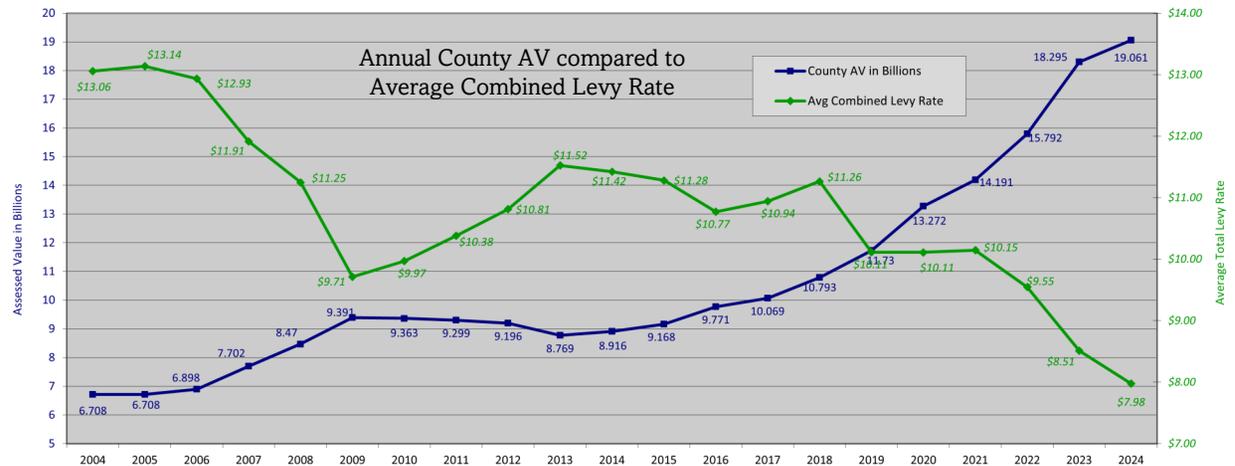
In a budget-based property tax system, the basic formula to calculate levy rates is relatively simple:

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

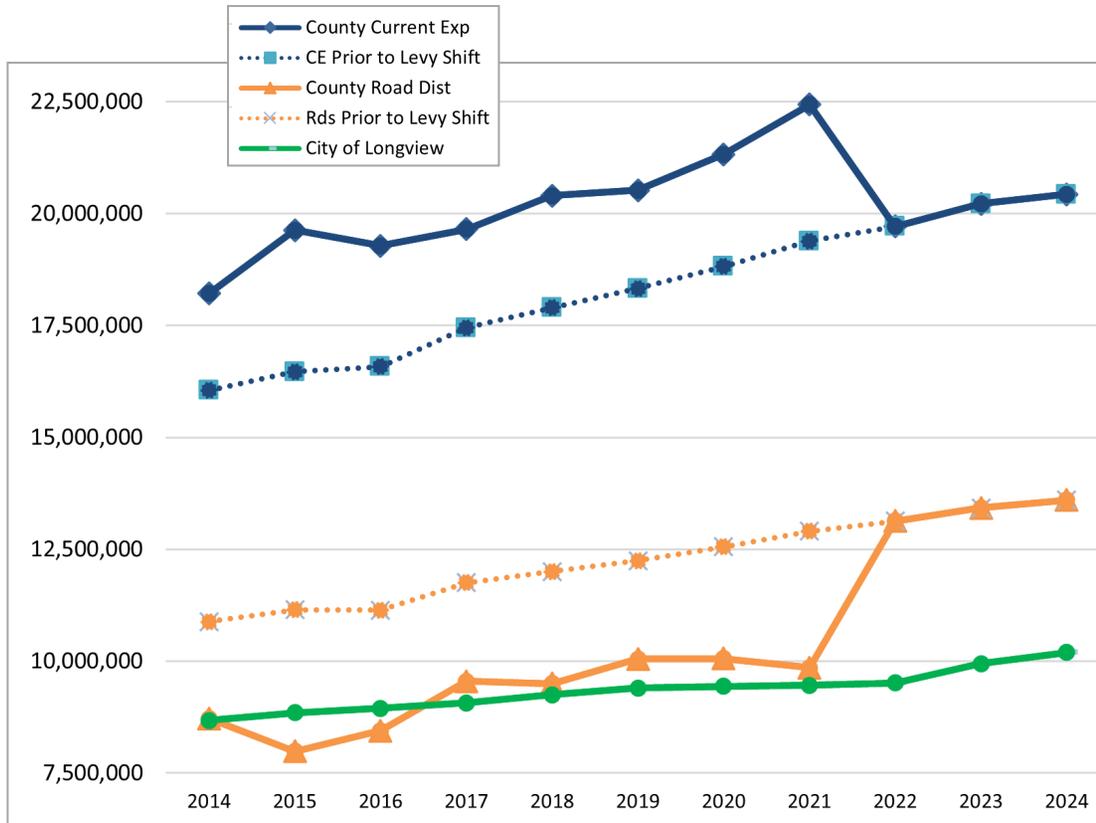
As shown here, when property values increase, the levy rates decrease; if values decrease, levy rates typically increase.



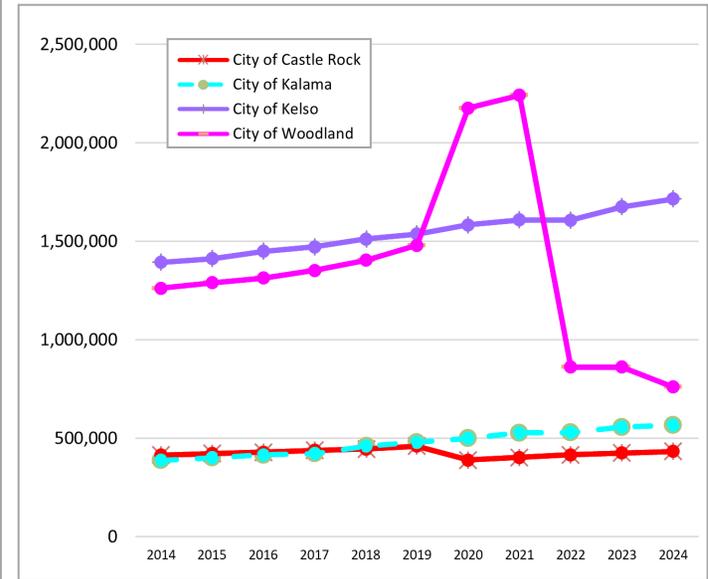
However, it's important to note that state-wide legislation and voter-approved levies have a significant impact on the overall levy rates. When legislative changes and voter-approved excess levies are included in the average rate, the typical pattern is interrupted, as shown at right:



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.

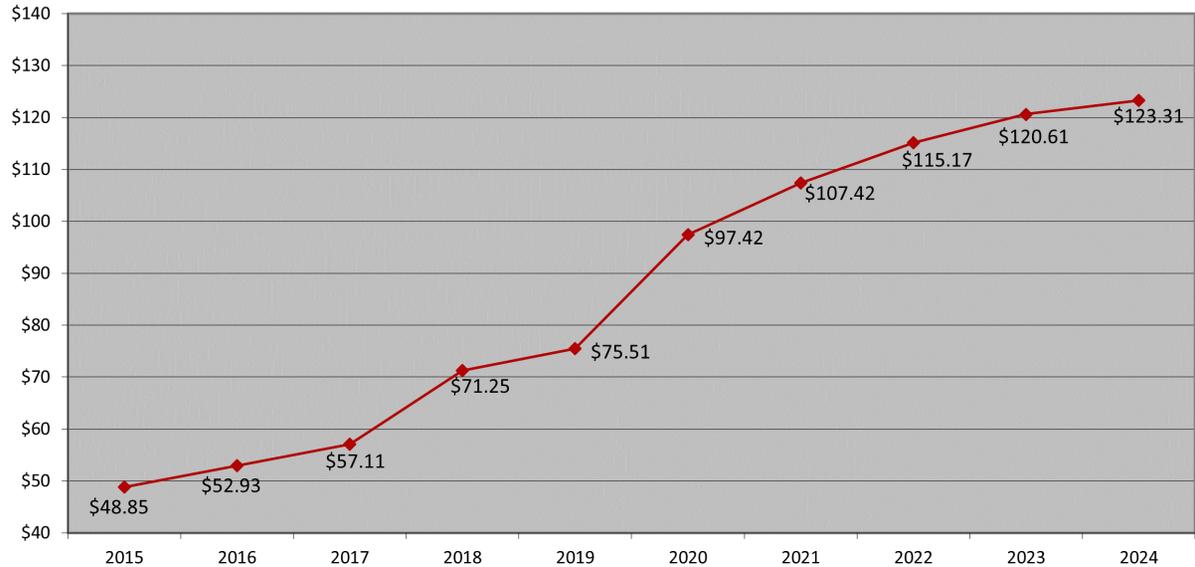
COUNTY & CITIES	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
County Current Exp	18,210,689	19,625,338	19,277,010	19,652,230	20,398,225	20,524,626	21,322,485	22,432,474	19,710,761	20,216,296	20,428,372
C.E. Prior to Levy Shift	16,049,764	16,464,413	16,577,010	17,452,230	17,898,225	18,324,626	18,822,485	19,382,474	19,710,761	20,216,296	20,428,372
County Road Dist	8,720,183	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
Roads Prior to Levy Shift	10,881,108	11,145,058	11,142,661	11,751,692	12,000,471	12,247,868	12,554,907	12,902,556	13,127,289	13,423,276	13,601,781
City of Castle Rock	415,552	422,659	429,537	439,008	445,191	460,119	389,679	402,765	416,057	426,116	433,535
City of Kalama	388,527	402,183	417,021	422,600	459,833	479,717	499,589	528,085	529,960	556,740	567,340
City of Kelso	1,393,874	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
City of Longview	8,671,020	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
City of Woodland	1,261,754	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

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.

Estimated Annual Impact of Senior/Disabled Exemption Levy Shift to a Sample Property

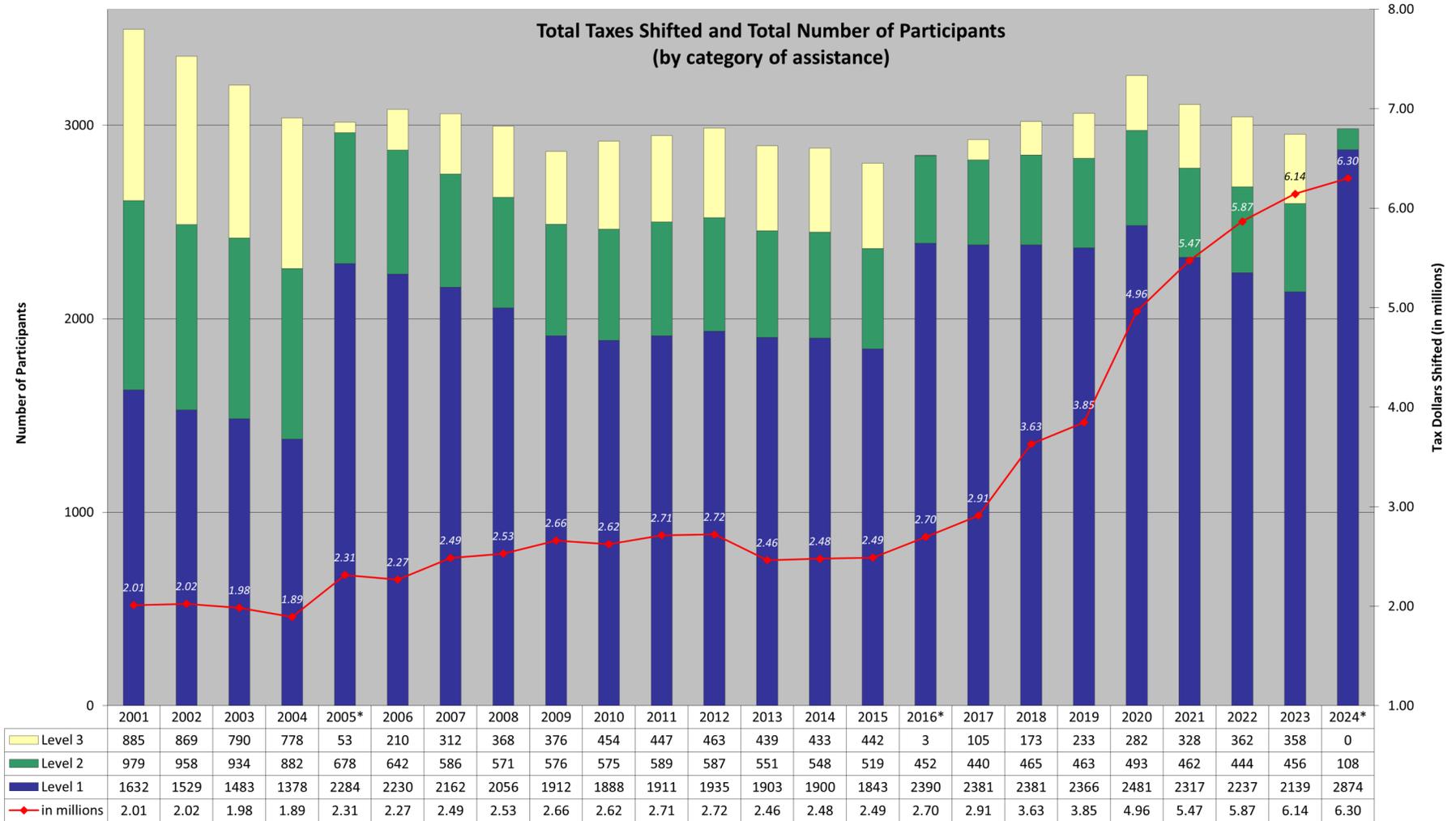


	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
County Taxable AV	9,168,836,816	9,771,460,436	10,069,118,217	10,793,891,294	11,838,428,007	13,272,014,225	14,191,744,039	15,791,529,865	18,295,495,301	19,061,401,147
Average Regular Levy Rate	7.069119	6.655650	6.870389	6.368667	6.120621	5.751090	5.537164	5.197799	4.718827	3.377519
Average Excess Levy Rate	4.211396	4.113559	4.072651	4.895747	3.993257	4.362979	4.607942	4.348826	3.792668	4.597684
Average Levy Rate	11.280515	10.769209	10.943040	11.264414	10.113878	10.114070	10.145106	9.546625	8.511495	7.975203
Seniors, Market Value	296,418,480	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
Seniors, Frozen Value	252,846,659	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
Reduction to Assessed Value	43,571,821	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
<i>Dollars shifted</i>	<i>\$491,513</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>
Exempt from Regular Levies	131,866,751	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
<i>Dollars shifted</i>	<i>\$932,182</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>
Exempt from Excess Levies	252,846,659	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
<i>Dollars shifted</i>	<i>\$1,064,837</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>
TAX DOLLARS SHIFTED:	\$2,488,532	\$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

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

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Sample Property	180,000	191,831	197,674	211,903	232,409	260,552	278,608	310,015	359,172	374,208
Est levy rate adj for shift	0.271412	0.275938	0.288898	0.336251	0.324919	0.373900	0.385548	0.371489	0.335812	0.329523
Estimated Impact of Levy Shift on Sample Property	\$48.85	\$52.93	\$57.11	\$71.25	\$75.51	\$97.42	\$107.42	\$115.17	\$120.61	\$123.31

Senior Citizen & Disabled Persons Exemptions



Level 3: Exempt from all voter approved excess levies.

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.

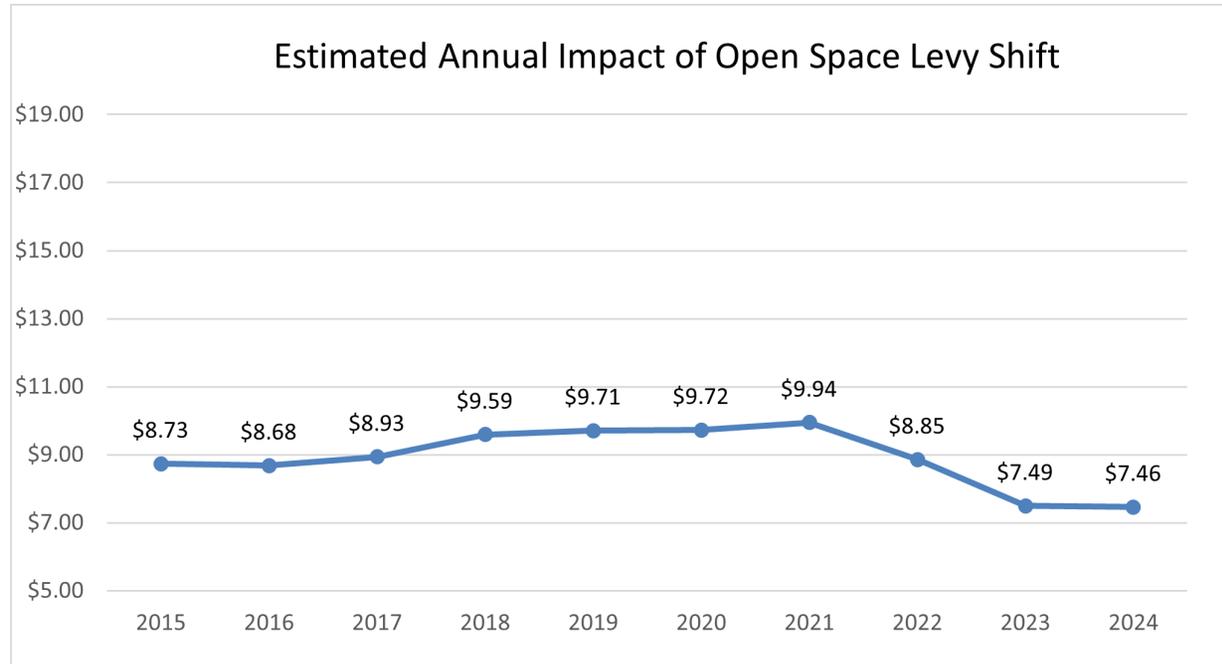
Level 1: Exempt from all voter approved excess levies PLUS exempt from regular property taxes on the greater of \$60,000 or 60% of valuation.

* 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.

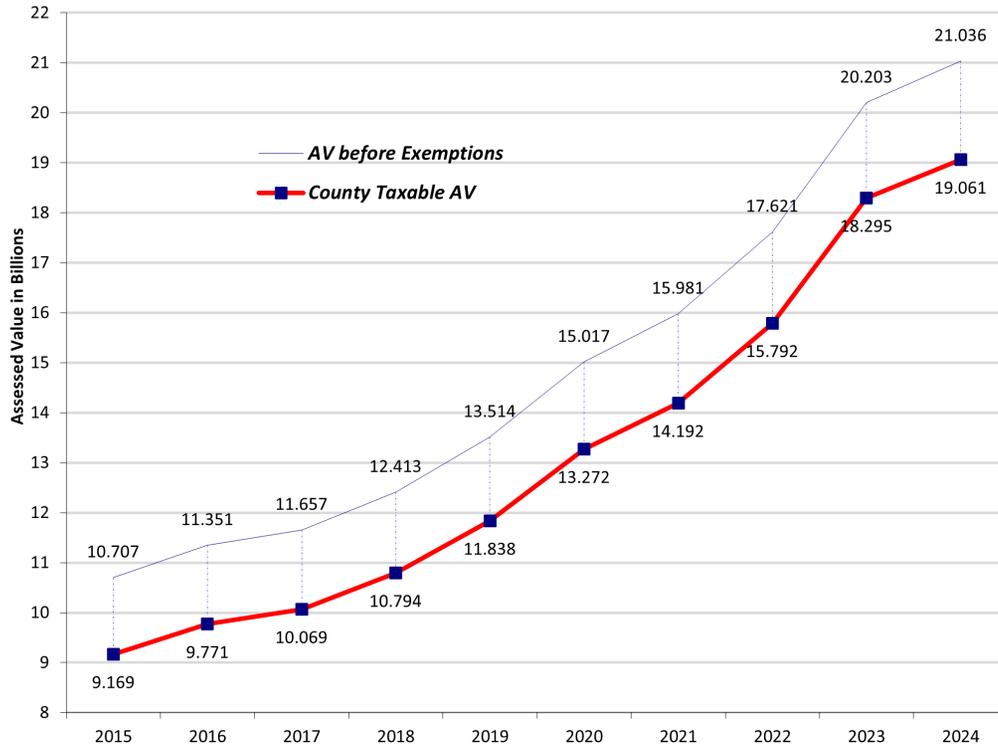
As with other exemptions, this reduction in taxable value causes a **tax shift** when applying the levy formula. Taxing districts still collect their full levy, but since it is collected from some properties on a reduced value, a portion of the tax obligation for the district is shifted to the other 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	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Open Space Market	54,971,500	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
Open Space Taxable	15,535,380	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
Reduction to AV	39,436,120	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
Average Levy Rate	11.280515	10.769209	10.943040	11.264414	10.113879	10.114070	10.145106	9.546625	8.511495	7.975203
TAX DOLLARS SHIFTED:	444,860	442,138	455,035	488,357	494,546	495,304	506,361	451,028	381,562	379,998
Approx Levy Rate Increase	0.048519	0.045248	0.045191	0.045244	0.041775	0.037319	0.035680	0.028561	0.020856	.019935
Estimated Impact on a property valued at \$180,000 in 2015 (using same growth factor as Total County AV)										
	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Sample Property	180,000	191,831	197,674	211,903	232,409	260,552	278,608	310,015	359,172	374,208
Est levy rate adj for shift	0.048519	0.045248	0.045191	0.045244	0.041775	0.037319	0.035680	0.028561	0.020856	0.019935
Estimated Impact of Levy Shift on Sample Property	\$8.73	\$8.68	\$8.93	\$9.59	\$9.71	\$9.72	\$9.94	\$8.85	\$7.49	\$7.46

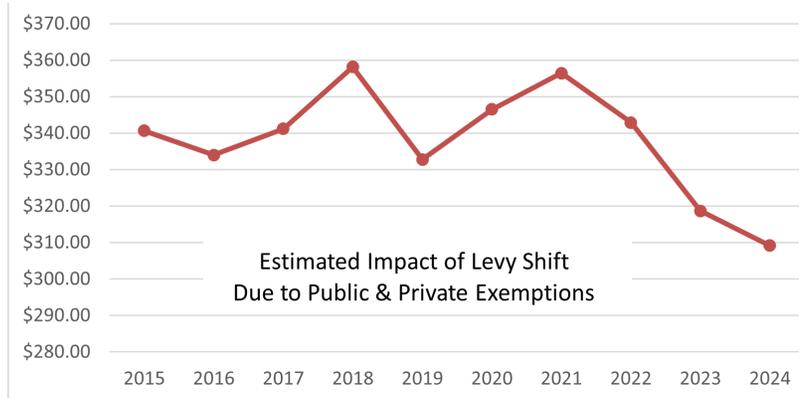
Public & Private Exempt Properties

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](#).



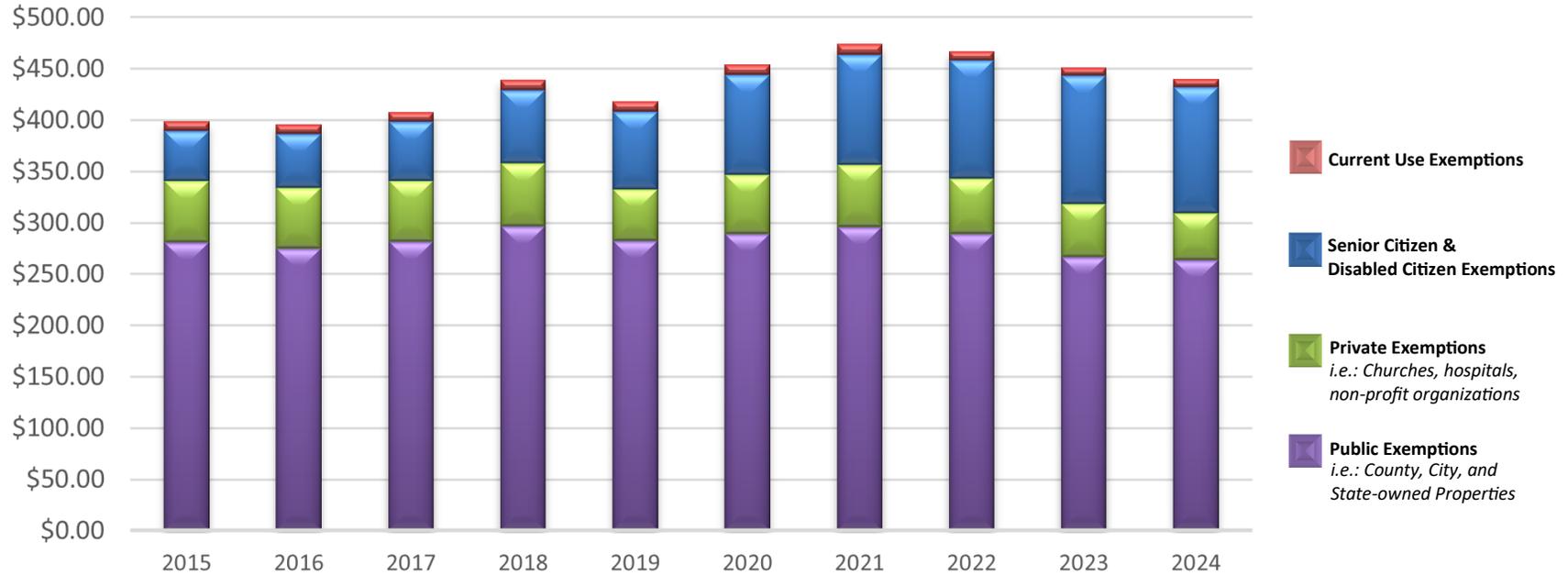
	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Public Exempt, Market Value	1,269,766,480	1,302,136,670	1,310,812,730	1,340,396,730	1,421,262,374	1,457,769,980	1,485,389,615	1,542,607,580	1,597,837,630	1,684,744,971
Tax dollars shifted for Public Ex	14,323,620	14,022,982	14,344,276	15,098,784	14,374,474	14,743,988	15,069,435	14,726,696	13,599,987	13,436,182
Private Exempt, Market Value	268,438,666	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
Tax dollars shifted for Private Ex	3,028,126	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
Total Reduction to AV	1,538,205,146	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
Total Tax Dollars Shifted	17,351,746	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

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

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Sample Property	180,000	191,831	197,674	211,903	232,409	260,552	278,608	310,015	359,172	374,208
Est rate for Public Ex levy shift	1.562207	1.435096	1.424581	1.398827	1.214222	1.110908	1.061845	0.932569	0.743352	0.704890
Est rate adj for Private Ex levy shift	0.330263	0.305813	0.301546	0.291276	0.217598	0.219084	0.217447	0.173468	0.143896	0.121368
Taxes shifted for Public Exemptions	281.20	275.30	281.60	296.42	282.20	289.45	295.84	289.11	266.99	263.78
Taxes shifted for Private Exemptions	59.45	58.66	59.61	61.72	50.57	57.08	60.58	53.78	51.68	45.42
Total Estimated Impact of Levy Shift	\$340.64	\$333.96	\$341.21	\$358.14	\$332.77	\$346.53	\$356.42	\$342.89	\$318.67	\$309.19

Tax Shift for Exempt Properties

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



TAX DOLLARS SHIFTED for EXEMPT PROPERTIES

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Open Space Properties	444,860	442,138	455,035	488,357	494,546	495,304	506,361	451,028	381,562	379,998
Senior & Disabled Citizen Properties	2,488,532	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
Public Exempt Properties	14,323,620	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
Private Exempt Properties	3,028,126	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
Total Taxes Shifted for Exempt Properties	20,285,138	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

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	180,000	191,831	197,674	211,903	232,409	260,552	278,608	310,015	359,172	374,208
Approx Taxes shifted for Open Space exemptions	\$8.73	\$8.68	\$8.93	\$9.59	\$9.71	\$9.72	\$9.94	\$8.85	\$7.49	\$7.46
Approx Taxes shifted for Senior exemptions	\$48.85	\$52.93	\$57.11	\$71.25	\$75.51	\$97.42	\$107.42	\$115.17	\$124.55	\$123.31
Approx Taxes shifted for Public exemptions	\$281.20	\$275.30	\$281.60	\$296.42	\$282.20	\$289.45	\$295.84	\$289.11	\$266.99	\$263.78
Approx Taxes shifted for Private exemptions	\$59.45	\$58.66	\$59.61	\$61.72	\$50.57	\$57.08	\$60.58	\$53.78	\$51.68	\$45.42
Total Estimated Impact to a Sample Parcel Due to Exemption Levy Shifts	\$398.23	\$395.57	\$407.25	\$438.98	\$417.99	\$453.68	\$473.78	\$466.91	\$450.72	\$439.96

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**

<u>Taxing Districts in TCA 400</u>	<u>2015</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>
State	2.282403	2.083654	2.136948	2.898810	2.596991	2.913142	2.849813	2.659980	2.387190	2.259093
County Current Expense	2.140439	1.972787	1.951732	1.889793	1.733729	1.606574	1.580671	1.248186	1.104988	1.071714
City of Longview	3.426732	3.395578	3.354365	3.159099	2.885858	2.638906	2.415050	2.232583	2.034889	2.006342
Port of Longview	0.449998	0.417696	0.343785	0.258562	0.239382	0.210638	0.195277	0.127510	.049676	0.049964
Longview Sch Dist #122	4.870457	4.286176	4.594816	4.391939	2.828649	2.723436	3.509071	3.186226	2.793035	2.695098
TOTAL LEVY RATE:	13.170029	12.155891	12.381646	12.598203	10.284609	10.092699	10.549882	9.454485	8.369778	8.082212

Special Assessments

Mosquito Control Asmt	0.035804	0.025416	0.035760	3.800000	3.800000	4.550000	4.650000	4.650000	5.500000	5.500000
CDID #1 (Diking)	0.459592	0.412470	0.450825	0.473654	0.451830	0.392575	0.458260	0.461067	0.464631	0.519711
Noxious Weed Asmt	3.320000	3.320000	4.320000	4.820000	4.820000	4.820000	4.820000	4.820000	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.

	<u>2015</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>
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	40,000	42,000	42,000	42,000	42,000	42,000	46,200	46,200
Improvements Value	<u>130,870</u>	<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>	332,850
TOTAL AV	170,870	181,140	185,330	214,700	253,410	289,350	306,660	335,780	369,360	379,050
<i>TCA 400 Levy Rate (from above)</i>	<i>13.170029</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>
PROPERTY TAX DUE:	\$2,250.36	\$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
Mosquito Control	6.12	4.60	6.63	3.80	3.80	4.55	4.65	4.65	5.50	5.50
CDID #1 (Diking)	78.53	74.71	83.55	101.70	114.50	113.59	140.53	154.82	171.62	197.00
Noxious Weed Asmt	3.32	3.32	4.32	4.82	4.82	4.82	4.82	4.82	8.00	8.00
ASSESSMENTS DUE:	\$87.97	\$82.64	\$94.50	\$110.32	\$123.12	\$122.96	\$150.00	\$164.29	\$185.12	\$210.50
TOTAL AMOUNT DUE:	\$2,338.33	\$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

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.