



How to read your Property Tax Bill

Your Real Property Tax Bill comes from the Cowlitz County Treasurer.

The TAX DISTRIBUTION section is in blue. It has three sections, one for “voted” levies, one for “Non-Voted” levies, and the third is “Special Assessment”. It looks like this:

	2021 TAXES	2022 TAXES
VOTED LEVY		
WOODLAND SCHOOL DIST #404	1,028.37	1,107.93
TOTAL VOTED TAXES	\$ 1,028.37	\$ 1,107.93
TOTAL VOTED LEVY RATE	3.9283628194	3.7383516532
NON VOTED LEVY		
STATE SCHOOLS PART 1	485.08	512.33
STATE SCHOOL LEVY PART II	260.94	276.01
CURRENT EXPENSE	404.30	359.18
STATE VETERANS RELIEF	2.95	3.33
HUMAN SERVICES MENTAL HEALTH	6.54	7.41
CITY OF WOODLAND	618.91	252.48
PORT OF WOODLAND	55.86	61.04
WOODLAND CEMETERY DIST #2	16.34	18.75
FORT VANC REGIONAL LIBRARY	89.72	94.41
CLARK-COWLITZ FIRE & RESCUE	0.00	427.10
TOTAL NON VOTED TAXES	\$ 1,940.64	\$ 2,012.04
TOTAL NON VOTED LEVY RATE	7.4133135079	6.7889531063
SPECIAL ASSESSMENT		
CDID #2-DIKEAGE		\$368.31
NOX WEED 1-NOX WEED		\$4.82
MOSQUITO BASE		\$4.65
TOTAL SPECIAL ASSESSMENTS		\$ 377.78
TOTAL TAXES AND SPECIAL ASSESSMENT DUE		\$ 3,497.75

It allows you to compare your tax bill from this year, to the tax amounts you paid in the previous year. You can also compare the tax rates. In the case above, the tax rates went down from 3.928 to 3.738 for voted levies, and from 7.413 down to 6.788 for non-voted levies.

The “Total Levy Rate” section of the statement is in green and looks like this:

Land Value	69,300
Improvement Value	303,400
Total Value	372,700
Total Taxable Value	372,700
Total Levy Rate	9.8993293513
Prior Year Levy Rate	10.5273047595

How does the City of Woodland non-voted levy tax rate compare?

- The city’s non-voted tax levy rate is 6.788 in 2022.
- Cowlitz County’s non-voted tax levy rate is 6.894 in 2022.
- Clark County’s non-voted tax levy rate is 6.258

This means you pay less in property tax in the City of Woodland than you do in rural Cowlitz County, but more than you would if you lived in rural Clark County.

Also bear in mind that when living in the city, you have a dedicated police force, fire protection service from full-time Clark-Cowlitz Fire Rescue staff, stormwater management, a full-time city hall, a network of city parks, and a full network of developed city streets.

For comparison, here are the Tax levy rates for the counties:

Cowlitz

	2021 TAXES	2022 TAXES
VOTED LEVY		
WOODLAND SCHOOL DIST #404	1,772.20	1,495.72
TOTAL VOTED TAXES	\$ 1,772.20	\$ 1,495.72
TOTAL VOTED LEVY RATE	3.9283628194	3.7383516532
NON VOTED LEVY		
STATE SCHOOLS PART 1	835.95	691.65
STATE SCHOOL LEVY PART II	449.69	372.61
CURRENT EXPENSE	696.73	484.90
COUNTY ROAD	579.66	605.56
STATE VETERANS RELIEF	5.08	4.50
HUMAN SERVICES MENTAL HEALTH	11.28	10.00
PORT OF WOODLAND	96.27	82.41
WOODLAND FIRE DISTRICT #1	562.26	482.72
WOODLAND CEMETERY DIST #2	28.16	25.32
TOTAL NON VOTED TAXES	\$ 3,265.08	\$ 2,759.67
TOTAL NON VOTED LEVY RATE	7.2375681271	6.8974325464
SPECIAL ASSESSMENT		
CDID #2-DIKEAGE		\$497.22
NOX WEED 1-NOX WEED		\$4.92
MOSQUITO BASE		\$4.65
TOTAL SPECIAL ASSESSMENTS		\$ 506.79
TOTAL TAXES AND SPECIAL ASSESSMENT DUE		\$ 4,762.18

WARNING:
 \$ amounts not comparable to the house above due to the differences in house value.
 Only the rates are comparable.

Clark

COMPARISON OF TAX HISTORY						
VOTED LEVY	2021 LEVY RATE	2021 TAXES	2022 LEVY RATE	2022 TAXES	% DIFFERENCE LEVY RATE	% DIFFERENCE TAXES
SD102 WOODLAND SCHOOL	3.9283628197	2,585.54	3.7383516532	2,400.32	-4.84	6.72
TOTAL VOTED LEVY AND TAXES	3.9283628197	\$ 2,585.54	3.7383516532	\$ 2,400.32	-4.84%	6.72%
NON VOTED LEVY	2021 LEVY RATE	2021 TAXES	2022 LEVY RATE	2022 TAXES	% DIFFERENCE LEVY RATE	% DIFFERENCE TAXES
CLARK COUNTY	.9607857892	652.39	.8871501333	591.99	-7.66	3.55
CONSERVATION FUTURES	.0362128341	20.82	.0334395501	21.56	-7.66	3.55
CLARK-COWLITZ FIRE RESCUE	.0000000000	0.00	1.4410910284	99.15	100.00	0.00
FVR LIBRARY	.3427465249	229.06	.3185478785	215.39	-7.06	4.23
STATE SCHOOLS	1.9128381760	1,299.75	1.7714966783	1,192.18	-7.39	3.86
STATE SCHOOLS - PART 2	1.0301644971	692.28	.9546142949	635.49	-7.33	3.92
CITY WOODLAND	2.3642503212	1,592.29	.8519096064	599.27	-63.97	-59.59
TOTAL NON VOTED LEVY AND TAXES	6.6469981425	\$ 3,221.59	6.2582491699	\$ 4,115.03	-5.85%	5.59%

For comparison purposes only. Each of these tax bill examples are for houses with different values so the amount of taxes dollars displayed will be completely different. Only the levy rate is comparable.

You will note how Cowlitz County has a dedicated line item for “County Roads” plus a “Current Expense” fund for the county government.

The City of Woodland has no separate tax source for its streets. All city services including street maintenance and operations are funded with the single “City of Woodland” levy line item. Also note that city residents also pay the Cowlitz County “Current Expense” levy which goes to fund county operations (because most of the city is within Cowlitz County).

All three governments will also use fees and tax sources other than property taxes, when funding their operations.

Enterprise funds, like the Water Fund and the Sewer Fund are dedicated revenues that cannot be used for any purpose other than the one they are collected for.