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Washington State Department of Revenue
Property Tax Division

2025 Cowlitz County Levy Audit

A Summary Report

Department of Revenue
Washington State

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Overview

Purpose

The primary purpose of this Department of Revenue (Department) review is to assist the Cowlitz County Assessor (Assessor) in their processes and procedures to ensure compliance with state statutes and regulations.

Method of calculation

The Department calculated levy limitations and rates for taxing districts for the 2025 tax year. To determine whether an error occurred, the Department compared the amount levied for the district with the lesser of the levy limitations.

Information reviewed

An effective audit of levy calculations consists of gathering information from the Assessor to determine the level of compliance with laws and rules, the accuracy of levy calculations, and the effectiveness of record keeping. The Department reviewed:

- Resolutions/ordinances adopted by tax districts.
- Levy certifications from the county legislative authority (RCW.84.52.070(1)) and/or individual taxing districts (RCW 84.52.070(2)).
- Tax roll certification to the county treasurer.
- Abstract of the tax roll to the county auditor.
- Ballot measures.
- Levy limit worksheets.
- $5.90 aggregate and 1% constitutional limitations.

The audit includes approximately 40% of the taxing districts located within the county. The scope of the audit did not include the review of earmarked funds.

Tax districts selected

The Department selected these tax districts:

- Cities/Towns: Castle Rock, Kelso, Woodland
- Fire Districts: #1Woodland, #5 Kalama, #6 Castle Rock
- Port Districts: Port of Longview
- School Districts: #122 Longview, #402 Kalama, #458 Kelso
- Cemetery Districts: #4 Ostrander, #5 Kalama, #6 Rose Valley

Executive summary

Result categories

The Department groups its review results into two categories:

1. **Requirements.** These are required changes that must be made to adhere to the law. They must be implemented with great urgency to ensure effective program administration by the Assessor.

2. **Recommendations**. These require the attention of the assessor. The Department believes the Assessor could improve their performance and service to the public by making voluntary changes in procedures.

Results

The Department identified no requirements or recommendations to improve the accuracy of levy processes.

Next steps

Follow-up
The Department will not conduct a follow-up for this review.

More information
See the Property Tax Levies Operating Manual.

Contact us
Please direct questions to:

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