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ASSESSMENT SCHEDULES A and B For the Tax Years 2004 & 2003

2004 Schedule A

The schedule below shows a comparison of assessed values determined by the Assessor for 2004 and the net value of the 2003 Assessment Roll. Also shown are the 2004 and 2003 Public Service assessments as fixed by the Louisiana Tax Commission.

	<u>2004</u>	<u>2003</u>	<u>Increase (Decrease)</u>	<u>% Increase (Decrease)</u>
Real Estate(H/E & T/P)	\$ 88,636,470	\$ 76,492,720	\$ 12,143,750	15.9%
Personal Property	120,578,980	122,282,893	(1,703,913)	-1.4%
Total	(2) 209,215,450	198,775,613	10,439,837	5.3%
Public Service	(3) 29,423,030	25,800,890	3,622,140	14.0%
Grand Total	\$ 238,638,480	(1) \$ 224,576,503	\$ 14,061,977	6.3%

Notations:

- (1) Adjusted assessment roll
- (2) \$209,215,450 is the total assessed value of the 2004 assessment list determined by the Assessor and certified to the West Baton Rouge Parish Council as the Board of Review.
- (3) \$29,423,030 is the total of assessed value for 2004 Public Service assessments as determined by the Louisiana Tax Commission.

2004 Schedule B

The schedule below shows the breakdown of assessments for 2004 and 2003 showing homestead exempted property and taxpayer's property.

	<u>2004</u>	<u>2003</u>	<u>Increase (Decrease)</u>	<u>% Increase (Decrease)</u>
Homestead Exempted	\$ 31,959,310	\$ 30,549,100	\$ 1,410,210	4.6%
Taxpayer	(2) 206,679,170	194,027,403	12,651,767	6.5%
Grand Total	\$ 238,638,480	(1) \$ 224,576,503	\$ 14,061,977	6.3%

Notations:

- (1) Adjusted assessment roll
- (2) Taxpayer liability base