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ASSESSMENT SCHEDULES A and B For the Tax Years 2005 & 2004

2005 Schedule A

The schedule below shows a comparison of assessed values determined by the Assessor for 2005 and the net value of the 2004 Assessment Roll. Also shown are the 2005 and 2004 Public Service assessments as fixed by the Louisiana Tax Commission.

	<u>2005</u>	<u>2004</u>	<u>Increase (Decrease)</u>	<u>% Increase (Decrease)</u>
Real Estate(H/E & T/P)	\$ 93,505,190	\$ 88,469,470	\$ 5,035,720	5.7%
Personal Property	125,703,980	120,126,640	5,577,340	4.6%
Total	(2) 219,209,170	208,596,110	10,613,060	5.1%
Public Service	(3) 29,839,500	29,423,030	416,470	1.4%
Grand Total	\$ 249,048,670	(1) \$ 238,019,140	\$ 11,029,530	4.6%

Notations:

- (1) Adjusted assessment roll
- (2) \$219,209,170 is the total assessed value of the 2005 assessment list determined by the Assessor and certified to the West Baton Rouge Parish Council as the Board of Review.
- (3) \$29,839,500 is the total of assessed value for 2005 Public Service assessments as determined by the Louisiana Tax Commission.

2005 Schedule B

The schedule below shows the breakdown of assessments for 2005 and 2004 showing homestead exempted property and taxpayer's property.

	<u>2005</u>	<u>2004</u>	<u>Increase (Decrease)</u>	<u>% Increase (Decrease)</u>
Homestead Exempted	\$ 33,027,200	\$ 32,186,430	\$ 840,770	2.6%
Taxpayer	(2) 216,021,470	205,832,710	10,188,760	5.0%
Grand Total	\$ 249,048,670	(1) \$ 238,019,140	\$ 11,029,530	4.6%

Notations:

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