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ASSESSMENT SCHEDULES A and B For the Tax Years 2002 & 2001

2002 Schedule A

The schedule below shows a comparison of assessed values determined by the Assessor for 2002 and the net value of the 2001 Assessment Roll. Also shown are the 2002 and 2001 Public Service assessments as fixed by the Louisiana Tax Commission.

	<u>2002</u>	<u>2001</u>	<u>Increase (Decrease)</u>	<u>% Increase (Decrease)</u>
Real Estate(H/E & T/P)	\$ 74,885,400	\$ 69,953,840	\$ 4,931,560	7.0%
Personal Property	<u>122,061,830</u>	<u>115,881,470</u>	<u>6,180,360</u>	5.3%
Total	(2) 196,947,230	185,835,310	11,111,920	6.0%
Public Service	(3) <u>24,557,730</u>	<u>23,442,890</u>	<u>1,114,840</u>	4.8%
Grand Total	\$ 221,504,960	(1) \$ 209,278,200	\$ 12,226,760	5.8%

Notations:

- (1) Adjusted assessment roll
- (2) \$196,947,230 is the total assessed value of the 2002 assessment list determined by the Assessor and certified to the West Baton Rouge Parish Council as the Board of Review.
- (3) \$24,557,730 is the total of assessed value for 2002 Public Service assessments as determined by the Louisiana Tax Commission.

2002 Schedule B

The schedule below shows the breakdown of assessments for 2002 and 2001 showing homestead exempted property and taxpayer's property.

	<u>2002</u>	<u>2001</u>	<u>Increase (Decrease)</u>	<u>% Increase (Decrease)</u>
Homestead Exempted	\$ 30,139,800	\$ 29,796,580	\$ 343,220	1.2%
Taxpayer	(2) <u>191,365,160</u>	<u>179,481,620</u>	<u>11,883,540</u>	6.6%
Grand Total	\$ 221,504,960	(1) \$ 209,278,200	\$ 12,226,760	5.8%

Notations:

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