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ASSESSMENT SCHEDULES A and B For the Tax Years 2003 & 2002

2003 Schedule A

The schedule below shows a comparison of assessed values determined by the Assessor for 2003 and the net value of the 2002 Assessment Roll. Also shown are the 2003 and 2002 Public Service assessments as fixed by the Louisiana Tax Commission.

	<u>2003</u>	<u>2002</u>	<u>Increase (Decrease)</u>	<u>% Increase (Decrease)</u>
Real Estate(H/E & T/P)	\$ 76,502,650	\$ 74,538,270	\$ 1,964,380	2.6%
Personal Property	<u>122,658,200</u>	<u>121,433,520</u>	<u>1,224,680</u>	1.0%
Total	(2) 199,160,850	195,971,790	3,189,060	1.6%
Public Service	(3) <u>25,800,890</u>	<u>24,274,770</u>	<u>1,526,120</u>	6.3%
Grand Total	\$ 224,961,740	(1) \$ 220,246,560	\$ 4,715,180	2.1%

Notations:

- (1) Adjusted assessment roll
- (2) \$199,160,850 is the total assessed value of the 2003 assessment list determined by the Assessor and certified to the West Baton Rouge Parish Council as the Board of Review.
- (3) \$25,800,890 is the total of assessed value for 2003 Public Service assessments as determined by the Louisiana Tax Commission.

2003 Schedule B

The schedule below shows the breakdown of assessments for 2003 and 2002 showing homestead exempted property and taxpayer's property.

	<u>2003</u>	<u>2002</u>	<u>Increase (Decrease)</u>	<u>% Increase (Decrease)</u>
Homestead Exempted	\$ 30,429,740	\$ 30,388,040	\$ 41,700	0.1%
Taxpayer	(2) <u>194,532,000</u>	<u>189,858,520</u>	<u>4,673,480</u>	2.5%
Grand Total	\$ 224,961,740	(1) \$ 220,246,560	\$ 4,715,180	2.1%

Notations:

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