

RAPIDES PARISH POLICE JURY

SPECIAL SESSION
September 20, 2004

The Police Jury of the Parish of Rapides, State of Louisiana, met in Special Session at its regular meeting place, the Police Jury Room of the Parish Courthouse, 701 Murray Street, Alexandria, Louisiana, on Monday, September 20, 2004, at 3:00 p.m. (Central Standard Time), pursuant to the provisions of a written notice given to each and every member thereof and duly posted in the manner required by law, viz:

Alexandria, Louisiana
July 22, 2004

NOTICE OF SPECIAL POLICE JURY MEETING

NOTICE IS HEREBY GIVEN that a special meeting of the Police Jury of the Parish of Rapides, State of Louisiana, has been ordered and called and will be held at its regular meeting place, the Police Jury Room of the Parish Courthouse, Alexandria, Louisiana, on Monday, September 20, 2004 at 3:00 p.m. for the following purposes to-wit:

1. Public Hearing for Rapides Parish Police Jury, sitting as the Board of Review, to receive any protests under a Request for Review of property tax assessments timely filed, as advertised.
2. Any other business that may properly come before the Police Jury.

NOTICE IS HEREBY FURTHER GIVEN that the special session of the Police Jury, sitting as the Board of Review, may be continued on Tuesday, September 21, 2004 at 3:00 p.m. and on Wednesday, September 22, 2004 at 3:00 p.m., if necessary.

BY ORDER OF THE PRESIDENT

Angie Richmond, Secretary
Rapides Parish Police Jury

There were present: Honorable Ezra L. Reed, President; Donald H. Wilmore, Vice President; and Police Jurors Butch Lindsay, Steve P. Bordelon, Theodore Fountaine Jr., Joe Fuller, Jerry Wood Sr., Richard W. Billings and Scott Perry.

Also present were Mr. Tim Ware, Treasurer; Mr. Eric S. Duck, Public Works Director; Ms. Jan Haworth, OEWD Director; Mr. Felix Mouton, WIA Operations Director; Ms. Candy Saucier, Civil Service Director; Mr. Thomas O. Wells, Legal Counsel; and Ms. Angie Richmond, Secretary.

The invocation was given by Mr. Scott Perry.

The Pledge of Allegiance was led by Mr. Jerry Wood.

The Police Jury of the Parish of Rapides, State of Louisiana, was duly convened as the governing authority of said Parish by Hon. Ezra L. Reed, President, who welcomed all present and then stated that the Police Jury was ready for the transaction of business.

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On motion by Mr. Richard Billings, seconded by Mr. Scott Perry and Mr. Joe Fuller, to sit as a Board of Review for hearing complaints on property assessment, as advertised. On vote the motion carried.

Mr. Ralph Gill, Rapides Parish Tax Assessor, reviewed that submitted on September 9, 2004, was the certification of the 2004 assessment lists for Rapides Parish:

Total Assessed value of all real and personal property	\$526,325,129
Assessed value of all homestead exempt property	\$155,441,656
Assessed value of all taxable real and personal property	\$370,883,473
Public Service assessed value	\$ 81,075,690
Total assessed value, including homestead exemption	\$607,400,819
Total Taxpayer assessed value	\$451,959,163

He said he would be glad to answer any questions on the tax roll for 2004, briefly reviewing the total assessments.

The President next opened to receive the protests for those requests for review timely filed:

Mr. Rick Ducote, Deputy Tax Assessor, submitted his evidence on the protests of Chesapeake Operating Inc., Pilot Resources and Savant Energy Corporation for consideration by the Board of Review. He explained these companies have filed an appeal primarily to take their protest to the Tax Commission in protest of their guidelines. He asked the Police Jury to uphold the assessments by the Rapides Parish Tax Assessor.

It was noted that Affiliated Tax Consultants had submitted a packet of information for their appeal, which had been distributed to each Police Juror.

Chesapeake Operating Inc., Ward _____, personal property located at the Carruth 3 oil and gas lease, Assessment No. 3601, represented by Ms. Lisa Waller, of Affiliated Tax Consultants.

Fair Market Value	Land	Improvement	Total
Assessor determined:	-	1,249,040	1,249,040
Taxpayer's opinion:	-	233,973	233,973
Assessment	Land	Improvement	Total
Assessor determined:	-	187,356	187,356
Taxpayer's opinion	-	35,096	35,096
protest fair market value as of January 1, 2003 was:	Land	Improvement	Total
	-	233,973	233,973

(Received 9/13/04)

Chesapeake Operating Inc., Ward 4R, personal property located at the Billings SWD oil and gas lease, Assessment No. 2600, represented by Ms. Lisa Waller, of Affiliated Tax Consultants.

Fair Market Value	Land	Improvement	Total
Assessor determined:	-	67,713	67,713
Taxpayer's opinion:	-	24,367	24,367
Assessment	Land	Improvement	Total
Assessor determined:	-	10,157	10,157
Taxpayer's opinion	-	3,655	3,655
protest fair market value as of January 1, 2003 was:	Land	Improvement	Total
	-	24,367	24,367

(Received 9/13/04)

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Chesapeake Operating Inc., Ward 3R, personal property located at the Fee SWD oil and gas lease, Assessment No. 1300, represented by Ms. Lisa Waller, of Affiliated Tax Consultants.

Fair Market Value	Land	Improvement	Total
Assessor determined:	-	67,193	67,193
Taxpayer's opinion:	-	24,180	24,180
Assessment	Land	Improvement	Total
Assessor determined:	-	10,079	10,079
Taxpayer's opinion	-	3,627	3,627
protest fair market value as of January 1, 2003 was:			
	Land	Improvement	Total
	-	24,180	24,180

(Received 9/13/04)

Chesapeake Operating Inc., Ward _____, personal property located at the Fee SWD 2 oil and gas lease, Assessment No. 1400, represented by Ms. Lisa Waller, of Affiliated Tax Consultants.

Fair Market Value	Land	Improvement	Total
Assessor determined:	-	67,587	67,587
Taxpayer's opinion:	-	24,320	24,320
Assessment	Land	Improvement	Total
Assessor determined:	-	10,138	10,138
Taxpayer's opinion	-	3,648	3,648
protest fair market value as of January 1, 2003 was:			
	Land	Improvement	Total
	-	24,320	24,320

(Received 9/13/04)

Chesapeake Operating Inc., Ward 4R, personal property located at the Giles 22 oil and gas lease, Assessment No. 3400, represented by Ms. Lisa Waller, of Affiliated Tax Consultants.

Fair Market Value	Land	Improvement	Total
Assessor determined:	-	598,100	598,100
Taxpayer's opinion:	-	224,073	224,073
Assessment	Land	Improvement	Total
Assessor determined:	-	89,715	89,715
Taxpayer's opinion	-	33,611	33,611
protest fair market value as of January 1, 2003 was:			
	Land	Improvement	Total
	-	224,073	224,073

(Received 9/13/04)

Chesapeake Operating Inc., Ward _____, personal property located at the Cloud 9-1 oil and gas lease, Assessment No. 300, represented by Ms. Lisa Waller, of Affiliated Tax Consultants.

Fair Market Value	Land	Improvement	Total
Assessor determined:	-	93,167	93,167
Taxpayer's opinion:	-	34,907	34,907
Assessment	Land	Improvement	Total
Assessor determined:	-	13,975	13,975
Taxpayer's opinion	-	5,236	5,236
protest fair market value as of January 1, 2003 was:			
	Land	Improvement	Total
	-	34,907	34,907

(Received 9/13/04)

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Chesapeake Operating Inc., Ward _____, personal property located at the Hays 9-1 oil and gas lease, Assessment No. 800, represented by Ms. Lisa Waller, of Affiliated Tax Consultants.

Fair Market Value	Land	Improvement	Total
Assessor determined:	-	589,620	589,620
Taxpayer's opinion:	-	220,893	220,893
Assessment	Land	Improvement	Total
Assessor determined:	-	88,443	88,443
Taxpayer's opinion	-	33,134	33,134
protest fair market value as of January 1, 2003 was:			
	Land	Improvement	Total
	-	220,893	220,893

(Received 9/13/04)

Chesapeake Operating Inc., Ward 6R, personal property located at the Lawton 31 oil and gas lease, Assessment No. 400, represented by Ms. Lisa Waller, of Affiliated Tax Consultants.

Fair Market Value	Land	Improvement	Total
Assessor determined:	-	900,427	900,427
Taxpayer's opinion:	-	337,333	337,333
Assessment	Land	Improvement	Total
Assessor determined:	-	135,064	135,064
Taxpayer's opinion	-	50,600	50,600
protest fair market value as of January 1, 2003 was:			
	Land	Improvement	Total
	-	337,333	337,333

(Received 9/13/04)

Chesapeake Operating Inc., Ward ____, personal property located at the Lord 1 oil and gas lease, Assessment No. 2900, represented by Ms. Lisa Waller, of Affiliated Tax Consultants.

Fair Market Value	Land	Improvement	Total
Assessor determined:	-	159,133	159,133
Taxpayer's opinion:	-	59,687	59,687
Assessment	Land	Improvement	Total
Assessor determined:	-	23,870	23,870
Taxpayer's opinion	-	8,953	8,953
protest fair market value as of January 1, 2003 was:			
	Land	Improvement	Total
	-	59,687	59,687

(Received 9/13/04)

Chesapeake Operating Inc., Ward ____, personal property located at the Lord 19 oil and gas lease, Assessment No. 2300, represented by Ms. Lisa Waller, of Affiliated Tax Consultants.

Fair Market Value	Land	Improvement	Total
Assessor determined:	-	148,287	148,287
Taxpayer's opinion:	-	55,613	55,613
Assessment	Land	Improvement	Total
Assessor determined:	-	22,243	22,243
Taxpayer's opinion	-	8,342	8,342
protest fair market value as of January 1, 2003 was:			
	Land	Improvement	Total
	-	55,613	55,613

(Received 9/13/04)

Chesapeake Operating Inc., Ward ____, personal property located at the Lord 25 oil and gas lease, Assessment No. 3000, represented by Ms. Lisa Waller, of Affiliated Tax Consultants.

Fair Market Value	Land	Improvement	Total
Assessor determined:	-	586,947	586,947
Taxpayer's opinion:	-	219,893	219,893
Assessment	Land	Improvement	Total
Assessor determined:	-	88,042	88,042
Taxpayer's opinion	-	32,984	32,984
protest fair market value as of January 1, 2003 was:			
	Land	Improvement	Total
	-	219,893	219,893

(Received 9/13/04)

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Chesapeake Operating Inc., Ward ____, personal property located at the Martin 11-1 oil and gas lease, Assessment No. 2400, represented by Ms. Lisa Waller, of Affiliated Tax Consultants.

Fair Market Value	Land	Improvement	Total
Assessor determined:	-	91,907	91,907
Taxpayer's opinion:	-	34,433	34,433
Assessment	Land	Improvement	Total
Assessor determined:	-	13,786	13,786
Taxpayer's opinion	-	5,165	5,165
protest fair market value as of January 1, 2003 was:			
	Land	Improvement	Total
	-	34,433	34,433

(Received 9/13/04)

Chesapeake Operating Inc., Ward ____, personal property located at the McRight 11 oil and gas lease, Assessment No. 3100, represented by Ms. Lisa Waller, of Affiliated Tax Consultants.

Fair Market Value	Land	Improvement	Total
Assessor determined:	-	586,627	586,627
Taxpayer's opinion:	-	219,773	219,773
Assessment	Land	Improvement	Total
Assessor determined:	-	87,994	87,994
Taxpayer's opinion	-	32,966	32,966
protest fair market value as of January 1, 2003 was:			
	Land	Improvement	Total
	-	219,773	219,773

(Received 9/13/04)

Chesapeake Operating Inc., Ward ____, personal property located at the Murchison 24-1 oil and gas lease, Assessment No. 3200, represented by Ms. Lisa Waller, of Affiliated Tax Consultants.

Fair Market Value	Land	Improvement	Total
Assessor determined:	-	926,580	926,580
Taxpayer's opinion:	-	347,520	347,520
Assessment	Land	Improvement	Total
Assessor determined:	-	138,987	138,987
Taxpayer's opinion	-	52,128	52,128
protest fair market value as of January 1, 2003 was:			
	Land	Improvement	Total
	-	347,520	347,520

(Received 9/13/04)

Chesapeake Operating Inc., Ward ____, personal property located at the Smith SWD oil and gas lease, Assessment No. 2700, represented by Ms. Lisa Waller, of Affiliated Tax Consultants.

Fair Market Value	Land	Improvement	Total
Assessor determined:	-	57,013	57,013
Taxpayer's opinion:	-	20,513	20,513
Assessment	Land	Improvement	Total
Assessor determined:	-	8,552	8,552
Taxpayer's opinion	-	3,077	3,077
protest fair market value as of January 1, 2003 was:			
	Land	Improvement	Total
	-	20,513	20,513

(Received 9/13/04)

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Chesapeake Operating Inc., Ward 4R, personal property located at the Smith SWD 2 oil and gas lease, Assessment No. 2800, represented by Ms. Lisa Waller, of Affiliated Tax Consultants.

Fair Market Value	Land	Improvement	Total
Assessor determined:	-	68,633	68,633
Taxpayer's opinion:	-	24,700	24,700
Assessment	Land	Improvement	Total
Assessor determined:	-	10,295	10,295
Taxpayer's opinion	-	3,705	3,705
protest fair market value as of January 1, 2003 was:			
	Land	Improvement	Total
	-	24,700	24,700

(Received 9/13/04)

Chesapeake Operating Inc., Ward 4 OUT, personal property located at the Towerland 31 oil and gas lease, Assessment No. 3500, represented by Ms. Lisa Waller, of Affiliated Tax Consultants.

Fair Market Value	Land	Improvement	Total
Assessor determined:	-	1,109,567	1,109,567
Taxpayer's opinion:	-	415,687	415,687
Assessment	Land	Improvement	Total
Assessor determined:	-	166,435	166,435
Taxpayer's opinion	-	62,353	62,353
protest fair market value as of January 1, 2003 was:			
	Land	Improvement	Total
	-	415,687	415,687

(Received 9/13/04)

Chesapeake Operating Inc., Ward 4 OUT, personal property located at the Towerland SWD oil and gas lease, Assessment No. 3600, represented by Ms. Lisa Waller, of Affiliated Tax Consultants.

Fair Market Value	Land	Improvement	Total
Assessor determined:	-	120,320	120,320
Taxpayer's opinion:	-	86,680	86,680
Assessment	Land	Improvement	Total
Assessor determined:	-	18,048	18,048
Taxpayer's opinion	-	13,002	13,002
protest fair market value as of January 1, 2003 was:			
	Land	Improvement	Total
	-	86,680	86,680

(Received 9/13/04)

Chesapeake Operating Inc., Ward _____, personal property located at the Vanply 21 oil and gas lease, Assessment No. 500, represented by Ms. Lisa Waller, of Affiliated Tax Consultants.

Fair Market Value	Land	Improvement	Total
Assessor determined:	-	93,820	93,820
Taxpayer's opinion:	-	35,147	35,147
Assessment	Land	Improvement	Total
Assessor determined:	-	14,073	14,073
Taxpayer's opinion	-	5,272	5,272
protest fair market value as of January 1, 2003 was:			
	Land	Improvement	Total
	-	35,147	35,147

(Received 9/13/04)

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Chesapeake Operating Inc., Ward _____, personal property located at the Vanply 27 oil and gas lease, Assessment No. 3300, represented by Ms. Lisa Waller, of Affiliated Tax Consultants.

Fair Market Value	Land	Improvement	Total
Assessor determined:	-	932,927	932,927
Taxpayer's opinion:	-	349,900	349,900
Assessment	Land	Improvement	Total
Assessor determined:	-	139,939	139,939
Taxpayer's opinion	-	52,485	52,485
protest fair market value as of January 1, 2003 was:			
	Land	Improvement	Total
	-	349,900	349,900

(Received 9/13/04)

Chesapeake Operating Inc., Ward _____, personal property located at the Wahlder 29 oil and gas lease, Assessment No. 600, represented by Ms. Lisa Waller, of Affiliated Tax Consultants.

Fair Market Value	Land	Improvement	Total
Assessor determined:	-	157,727	157,727
Taxpayer's opinion:	-	59,160	59,160
Assessment	Land	Improvement	Total
Assessor determined:	-	23,659	23,659
Taxpayer's opinion	-	8,874	8,874
protest fair market value as of January 1, 2003 was:			
	Land	Improvement	Total
	-	59,160	59,160

(Received 9/13/04)

Chesapeake Operating Inc., Ward _____, personal property located at the Johnson 12-1 oil and gas lease, Assessment No. 1100, represented by Ms. Lisa Waller, of Affiliated Tax Consultants.

Fair Market Value	Land	Improvement	Total
Assessor determined:	-	978,907	978,907
Taxpayer's opinion:	-	366,740	366,740
Assessment	Land	Improvement	Total
Assessor determined:	-	146,836	146,836
Taxpayer's opinion	-	55,011	55,011
protest fair market value as of January 1, 2003 was:			
	Land	Improvement	Total
	-	366,740	366,740

(Received 9/13/04)

Chesapeake Operating Inc., Ward 3R, personal property located at the Hecht 26-1 oil and gas lease, Assessment No. 1000, represented by Ms. Lisa Waller, of Affiliated Tax Consultants.

Fair Market Value	Land	Improvement	Total
Assessor determined:	-	95,147	95,147
Taxpayer's opinion:	-	35,647	35,647
Assessment	Land	Improvement	Total
Assessor determined:	-	14,272	14,272
Taxpayer's opinion	-	5,347	5,347
protest fair market value as of January 1, 2003 was:			
	Land	Improvement	Total
	-	35,647	35,647

(Received 9/13/04)

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Chesapeake Operating Inc., Ward ____, personal property located at the Vanderick 33-1 oil and gas lease, Assessment No. 1200, represented by Ms. Lisa Waller, of Affiliated Tax Consultants.

Fair Market Value	Land	Improvement	Total
Assessor determined:	-	95,560	95,560
Taxpayer's opinion:	-	35,800	35,800
Assessment	Land	Improvement	Total
Assessor determined:	-	14,334	14,334
Taxpayer's opinion	-	5,370	5,370
protest fair market value as of January 1, 2003 was:			
	Land	Improvement	Total
	-	35,800	35,800

(Received 9/13/04)

Chesapeake Operating Inc., Ward ____, personal property located at the Lyles 10 oil and gas lease, Assessment No. 1600, represented by Ms. Lisa Waller, of Affiliated Tax Consultants.

Fair Market Value	Land	Improvement	Total
Assessor determined:	-	974,440	974,440
Taxpayer's opinion:	-	365,067	365,067
Assessment	Land	Improvement	Total
Assessor determined:	-	146,166	146,166
Taxpayer's opinion	-	54,760	54,760
protest fair market value as of January 1, 2003 was:			
	Land	Improvement	Total
	-	365,067	365,067

(Received 9/13/04)

Pilot Resources, Ward ____, personal property located at the Levee Board oil and gas lease, Assessment No. 7781, represented by Ms. Lisa Waller, of Affiliated Tax Consultants.

Fair Market Value	Land	Improvement	Total
Assessor determined:	-	12,033	12,033
Taxpayer's opinion:	-	5,380	5,380
Assessment	Land	Improvement	Total
Assessor determined:	-	1,805	1,805
Taxpayer's opinion	-	807	807
protest fair market value as of January 1, 2003 was:			
	Land	Improvement	Total
	-	5,380	5,380

(Received 9/13/04)

Pilot Resources, Ward ____, personal property located at the Eota oil and gas lease, Assessment Nos. 7770-7780, 7782, represented by Ms. Lisa Waller, of Affiliated Tax Consultants.

Fair Market Value	Land	Improvement	Total
Assessor determined:	-	425,867	425,867
Taxpayer's opinion:	-	130,740	130,740
Assessment	Land	Improvement	Total
Assessor determined:	-	63,880	63,880
Taxpayer's opinion	-	19,611	19,611
protest fair market value as of January 1, 2003 was:			
	Land	Improvement	Total
	-	130,740	130,740

(Received 9/13/04)

SPECIAL SESSION
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Savant Energy Corporation, Ward ____, personal property located at the S. Conrad Weil Jr. et al oil and gas lease, Assessment Nos. 2600-3500, represented by Ms. Lisa Waller, of Affiliated Tax Consultants.

Fair Market Value	Land	Improvement	Total
Assessor determined:	-	838,233	838,233
Taxpayer's opinion:	-	310,600	310,600
Assessment	Land	Improvement	Total
Assessor determined:	-	125,735	125,735
Taxpayer's opinion	-	46,590	46,590

protest fair market value as of January 1, 2003 was:

	Land	Improvement	Total
	-	310,600	310,600

(Received 9/13/04)

On motion by Mr. Jerry Wood, seconded by Mr. Joe Fuller, to uphold the assessment by the Rapides Parish Tax Assessor on the following properties:

personal property located at oil and gas leases

<u>Taxpayer</u>	<u>Ward</u>	<u>Assess.</u>	<u>ID</u>
Chesapeake		3601	Carruth 3
Chesapeake	4R	2600	Billings SWD
Chesapeake	3R	1300	Fee SWD
Chesapeake		1400	Fee SWD 2
Chesapeake	4R	3400	Giles 22
Chesapeake		300	Cloud 9-1
Chesapeake		800	Hays 9-1
Chesapeake	6R	400	Lawton 31
Chesapeake		2900	Lord 1
Chesapeake		2300	Lord 19
Chesapeake		3000	Lord 25
Chesapeake		2400	Martin 11-1
Chesapeake		3100	McRight 11
Chesapeake		3200	Murchison 24-1
Chesapeake		2700	Smith SWD
Chesapeake	4R	2800	Smith SWD 2
Chesapeake	4 out	3500	Towerland 31
Chesapeake	4 out	3600	Towerland SWD
Chesapeake		500	Vanply 21
Chesapeake		3300	Vanply 27
Chesapeake		600	Wahlder 29
Chesapeake		1100	Joshnson 12-1
Chesapeake	3R	1000	Hecht 26-1
Chesapeake		1200	Vanderick 33-1
Chesapeake		1600	Lyles 10
Pilot Res.		7781	Levee Board
Pilot Res.		7770-7780, 7782	Eota
Savant		2600-3500	S. Conrad Weil Jr. et al

On vote the motion carried.

Mr. Rick Ducote, Deputy Tax Assessor, submitted his evidence on the protests of Crosstex LIG for consideration by the Board of Review. He explained the dispute of Crosstex is they bought the company in 2004 and wanted the sale figures to be used for evaluation of the property; however, the Assessor declined the request. He asked the Police Jury to uphold the assessments by the Rapides Parish Tax Assessor.

It was noted that K. E. Andrews and Company had submitted a packet of information for their appeal, which had been distributed to each Police Juror.

Crosstex LIG, Ward 11R, pipeline, Assessment No. 11RMD0006000, represented by Mr. Larry Champlin, of K. E. Andrews & Company.

Fair Market Value	Land	Improvement	Total
Assessor determined:	-	139,540	139,540
Taxpayer's opinion:	-	59,685	59,685
Assessment	Land	Improvement	Total
Assessor determined:	-	20,931	20,931
Taxpayer's opinion	-	8,953	8,953

protest fair market value as of January 1, 2004 was:

	Land	Improvement	Total
	-	59,685	59,685

(Received 9/15/04)

Crosstex LIG, Ward 10R, misc., Assessment No. 10R210237400, represented by Mr. Larry Champlin, of K. E. Andrews & Company.

Fair Market Value	Land	Improvement	Total
Assessor determined:	-	667	667
Taxpayer's opinion:	-	285	285
Assessment	Land	Improvement	Total
Assessor determined:	-	100	100
Taxpayer's opinion	-	43	43

protest fair market value as of January 1, 2004 was:

	Land	Improvement	Total
	-	285	285

(Received 9/15/04)

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Crosstex LIG, Ward 10R, misc., Assessment No. 10R210237500, represented by Mr. Larry Champlin, of K. E. Andrews & Company.

Fair Market Value	Land	Improvement	Total
Assessor determined:	-	667	667
Taxpayer's opinion:	-	285	285
Assessment	Land	Improvement	Total
Assessor determined:	-	100	100
Taxpayer's opinion	-	43	43
protest fair market value as of January 1, 2004 was:			
	Land	Improvement	Total
	-	285	285

(Received 9/15/04)

Crosstex LIG, Ward 10R, pipeline, Assessment No. 10RMD0015100, represented by Mr. Larry Champlin, of K. E. Andrews & Company.

Fair Market Value	Land	Improvement	Total
Assessor determined:	-	1,365,067	1,365,067
Taxpayer's opinion:	-	583,876	583,876
Assessment	Land	Improvement	Total
Assessor determined:	-	204,760	204,760
Taxpayer's opinion	-	87,581	87,581
protest fair market value as of January 1, 2004 was:			
	Land	Improvement	Total
	-	583,576	583,576

(Received 9/15/04)

Crosstex LIG, Ward 10B, pipeline, Assessment No. 10BMD0006500, represented by Mr. Larry Champlin, of K. E. Andrews & Company.

Fair Market Value	Land	Improvement	Total
Assessor determined:	-	320,200	320,200
Taxpayer's opinion:	-	136,958	136,958
Assessment	Land	Improvement	Total
Assessor determined:	-	48,030	48,030
Taxpayer's opinion	-	20,544	20,544
protest fair market value as of January 1, 2004 was:			
	Land	Improvement	Total
	-	136,958	136,958

(Received 9/15/04)

Crosstex LIG, Ward 9, misc., Assessment No. 09R180078500, represented by Mr. Larry Champlin, of K. E. Andrews & Company.

Fair Market Value	Land	Improvement	Total
Assessor determined:	-	2,667	2,667
Taxpayer's opinion:	-	1,141	1,141
Assessment	Land	Improvement	Total
Assessor determined:	-	400	400
Taxpayer's opinion	-	171	171
protest fair market value as of January 1, 2004 was:			
	Land	Improvement	Total
	-	1,141	1,141

(Received 9/15/04)

Crosstex LIG, Ward 9, pipeline, Assessment No. 09RMD0007200, represented by Mr. Larry Champlin, of K. E. Andrews & Company.

Fair Market Value	Land	Improvement	Total
Assessor determined:	-	2,594,807	2,594,807
Taxpayer's opinion:	-	1,109,869	1,109,869
Assessment	Land	Improvement	Total
Assessor determined:	-	389,221	389,221
Taxpayer's opinion	-	166,480	166,480
protest fair market value as of January 1, 2004 was:			
	Land	Improvement	Total
	-	1,109,869	1,109,869

(Received 9/15/04)

Crosstex LIG, Ward 9, misc., Assessment No. 09R180078400, represented by Mr. Larry Champlin, of K. E. Andrews & Company.

Fair Market Value	Land	Improvement	Total
Assessor determined:	-	345,933	345,933
Taxpayer's opinion:	-	147,965	147,965
Assessment	Land	Improvement	Total
Assessor determined:	-	51,890	51,890
Taxpayer's opinion	-	22,195	22,195
protest fair market value as of January 1, 2004 was:			
	Land	Improvement	Total
	-	147,965	147,965

(Received 9/15/04)

Crosstex LIG, Ward 9, misc., Assessment No. 09P170163825, represented by Mr. Larry Champlin, of K. E. Andrews & Company.

Fair Market Value	Land	Improvement	Total
Assessor determined:	-	2,000	2,000
Taxpayer's opinion:	-	855	855

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Assessment	Land	Improvement	Total
Assessor determined:	-	300	300
Taxpayer's opinion	-	128	128
protest fair market value as of January 1, 2004 was:			
	Land	Improvement	Total
	-	855	855

(Received 9/15/04)

Crosstex LIG, Ward 9, pipeline, Assessment No. 09PMD0021800, represented by Mr. Larry Champlin, of K. E. Andrews & Company.

Fair Market Value	Land	Improvement	Total
Assessor determined:	-	195,307	195,307
Taxpayer's opinion:	-	83,538	83,538
Assessment	Land	Improvement	Total
Assessor determined:	-	29,296	29,296
Taxpayer's opinion	-	12,531	12,531
protest fair market value as of January 1, 2004 was:			
	Land	Improvement	Total
	-	83,538	83,538

(Received 9/15/04)

Crosstex LIG, Ward 8R, pipeline, Assessment No. 08RMD0010300, represented by Mr. Larry Champlin, of K. E. Andrews & Company.

Fair Market Value	Land	Improvement	Total
Assessor determined:	-	53,667	53,667
Taxpayer's opinion:	-	22,955	22,955
Assessment	Land	Improvement	Total
Assessor determined:	-	8,050	8,050
Taxpayer's opinion	-	3,443	3,443
protest fair market value as of January 1, 2004 was:			
	Land	Improvement	Total
	-	22,955	22,955

(Received 9/15/04)

Crosstex LIG, Ward 7R, pipeline, Assessment No. 07RMD0004000, represented by Mr. Larry Champlin, of K. E. Andrews & Company.

Fair Market Value	Land	Improvement	Total
Assessor determined:	-	675,087	687,087
Taxpayer's opinion:	-	288,753	288,753
Assessment	Land	Improvement	Total
Assessor determined:	-	101,263	101,263
Taxpayer's opinion	-	43,313	43,313
protest fair market value as of January 1, 2004 was:			
	Land	Improvement	Total
	-	288,753	288,753

(Received 9/15/04)

Crosstex LIG, Ward 3R, pipeline, Assessment No. 03RMD0002200, represented by Mr. Larry Champlin, of K. E. Andrews & Company.

Fair Market Value	Land	Improvement	Total
Assessor determined:	-	2,141,393	2,141,393
Taxpayer's opinion:	-	915,932	915,932
Assessment	Land	Improvement	Total
Assessor determined:	-	321,209	321,209
Taxpayer's opinion	-	137,390	137,390
protest fair market value as of January 1, 2004 was:			
	Land	Improvement	Total
	-	2,141,393	2,141,393

(Received 9/15/04)

Crosstex LIG, Ward 2R, pipeline, Assessment No. 02RMD0005400, represented by Mr. Larry Champlin, of K. E. Andrews & Company.

Fair Market Value	Land	Improvement	Total
Assessor determined:	-	2,557,280	2,557,280
Taxpayer's opinion:	-	1,093,818	1,093,818
Assessment	Land	Improvement	Total
Assessor determined:	-	383,592	383,592
Taxpayer's opinion	-	164,073	164,073
protest fair market value as of January 1, 2004 was:			
	Land	Improvement	Total
	-	1,093,818	1,093,818

(Received 9/15/04)

Crosstex LIG, Ward 1R, pipeline, Assessment No. 01RMD0010200, represented by Mr. Larry Champlin, of K. E. Andrews & Company.

Fair Market Value	Land	Improvement	Total
Assessor determined:	-	2,365,847	2,365,847
Taxpayer's opinion:	-	1,011,937	1,011,937
Assessment	Land	Improvement	Total
Assessor determined:	-	354,877	354,877
Taxpayer's opinion	-	151,791	151,791
protest fair market value as of January 1, 2004 was:			
	Land	Improvement	Total
	-	1,011,937	1,011,937

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(Received 9/15/04)

Crosstex LIG, Ward 1A, pipeline, Assessment No. 01AMD0106300, represented by Mr. Larry Champlin, of K. E. Andrews & Company.

Fair Market Value	Land	Improvement	Total
Assessor determined:	-	178,067	178,067
Taxpayer's opinion:	-	76,164	76,164
Assessment	Land	Improvement	Total
Assessor determined:	-	26,710	26,710
Taxpayer's opinion	-	11,425	11,425
protest fair market value as of January 1, 2004 was:	Land	Improvement	Total
	-	76,164	76,164

(Received 9/15/04)

Crosstex LIG, Ward 1A, misc., Assessment No. 01A010856100, represented by Mr. Larry Champlin, of K. E. Andrews & Company.

Fair Market Value	Land	Improvement	Total
Assessor determined:	-	833	833
Taxpayer's opinion:	-	356	356
Assessment	Land	Improvement	Total
Assessor determined:	-	125	125
Taxpayer's opinion	-	53	53
protest fair market value as of January 1, 2004 was:	Land	Improvement	Total
	-	356	356

(Received 9/15/04)

On motion by Mr. Joe Fuller, seconded by Mr. Scott Perry, to uphold the assessment by the Rapides Parish Tax Assessor on the following properties:

<u>Taxpayer</u>	<u>Ward</u>	<u>Assessment</u>
Crosstex LIG	11R	11RMD0006000
Crosstex LIG	10R	10R210237400
Crosstex LIG	10R	10R210237500
Crosstex LIG	10R	10RMD0015100
Crosstex LIG	10B	10BMD0006500
Crosstex LIG	9	09R180078500
Crosstex LIG	9	09RMD0007200
Crosstex LIG	9	09R180078400
Crosstex LIG	9	09P170163825
Crosstex LIG	9	09PMD0021800
Crosstex LIG	8R	08RMD0010300
Crosstex LIG	7R	07RMD0004000
Crosstex LIG	3R	03RMD0002200
Crosstex LIG	2R	02RMD0005400
Crosstex LIG	1R	01RMD0010200
Crosstex LIG	1A	01AMD0106300
Crosstex LIG	1A	01A010856100

On vote the motion carried.

Mr. Jimmy Faircloth, attorney representing Parc England L.L.C., distributed a sheet on the 2004 Rapides Parish Tax Assessment issues, showing a comparison with other hotels in the area, including fair market value/room and assessment/room. He contended the other hotels had kitchen, restaurant, lounge and convention/conference rooms/meeting space which is not available at Parc England L.L.C. so the fair market value assessment on the rooms at Parc England L.L.C. was grossly disproportionate.

Mr. Johnny Taylor, Deputy Tax Assessor, submitted his evidence on the protest of Parc England L.L.C. He explained he had reviewed the property under the three methods: cost approach-reconstruction cost, income approach and market approach. From documents obtained from the England Authority, the construction cost of the structure was \$3,000,000, substantiating their estimate of value. Under comparable, there was no comparison so the chart distributed was an invalid comparison. Lastly under income approach, the England Authority has not provided income data to determine fair market. Mr. Taylor asked the Police Jury to uphold the assessment of this property by the Rapides Parish Tax Assessor.

Mr. Bordelon asked the difference between this property and property on MacArthur Drive. Mr. Taylor explained the property in England Airpark is leased from the England Authority, there is a lease advantage; the property is located in a different market area; and the quality of construction needed to be considered.

In response to the question for the appraised value of the hotel, Mr. Fred Rosenfeld, owner of Parc England L.L.C., advised it was about \$7,000,000; however the income at this time was significantly less than the amount on which the appraisal was based. Further, Parc England has only a few sleeping rooms as compared to the Hotel Bentley with 150-178 sleeping rooms, so the income was less.

Parc England L.L.C., Ward 8-out, Parc England Hotel, 1321 Chappie James Ave., Alexandria, LA 71303, represented by Mr. John J. Zachary, of Faircloth, Davidson, Vilar & Elliott L.L.C.

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Fair Market Value	Land	Improvement	Total
Assessor determined:	-	3,000,000	3,000,000
Taxpayer's opinion:	-	1,500,000	1,500,000
Assessment	Land	Improvement	Total
Assessor determined:	-	450,000	450,000
Taxpayer's opinion	-	225,000	225,000
protest fair market value as of January 1, 2003 was:			
	Land	Improvement	Total
	-	N/A	N/A

(Received 9/15/04)

On motion by Mr. Richard Billings, seconded by Mr. Joe Fuller, to uphold the valuation by the Rapides Parish Tax Assessor on Parc England L.L.C. and refer it to the Louisiana Tax Commission. On vote the motion carried.

WITHDRAWN:

Troy CMBS Property c/o KMart, Ward 01A - KMart, 2800 MacArthur Drive, Ward Alexandria, Assessment No. 1385700, represented by Mr. Wade Carlson, of Burr Wolff State and Local Tax Solutions.

Fair Market Value	Land	Improvement	Total
Assessor determined:	3,800,000	3,263,153	7,063,153
Taxpayer's opinion:	3,800,000	700,000	4,500,000
Assessment	Land	Improvement	Total
Assessor determined:	380,000	489,473	869,473
Taxpayer's opinion	380,000	105,000	485,000
protest fair market value as of January 1, 2003 was:			
	Land	Improvement	Total
	3,800,000	1,200,000	5,000,000

(Received 9/2/04, letter of withdrawal 9/8/04)

After unanimous vote the following items were placed on the agenda:

On motion by Mr. Don Wilmore, seconded by Mr. Joe Fuller, to ratify the declaration of the President that a State of Emergency exists in Rapides Parish due to the impending impact of Hurricane Ivan:

STATE OF EMERGENCY
RAPIDES PARISH

WHEREAS, the Parish of Rapides is currently faced with a pending emergency due to the effects caused by Hurricane Ivan.

WHEREAS, a definite threat to property and lives, for the Citizens of Rapides Parish exists due to the impending impact of Hurricane Ivan.

WHEREAS, the potential to exhaust local resources due to reception of evacuees from southern parishes coupled with any direct affect of the torrential rains and severe storms exists, as well as the possibility of flooding and danger to private property, public facilities and the safety and security of the citizens of;

THEREFORE, I, Ezra Reed, President of the Rapides Parish Police Jury by authority vested in me by the Parish Charter and the Louisiana Disaster Act of 1993, do hereby proclaim;

A STATE OF EMERGENCY exists within the Parish of Rapides and that all Emergency Preparedness Plans and the Parish All Hazard Emergency Operations Plan be activated, if necessary.

Issued on this 14th day of September 2004 and effective at time of issuance.

s/Ezra L. Reed, President
Rapides Parish Police Jury

On vote the motion carried.

On motion by Mr. Steve Bordelon, seconded by Mr. Richard Billings and Mr. Butch Lindsay, to accept the resignation of Ms. Terri Aldecoa from the Ward 9 Recreation District, a letter of appreciation for her service be sent, waive the thirty day announcement rule and appoint Mr. William M. "Billy" Allgood to fill the vacancy in the unexpired term, term will expire on February 12, 2006. On vote the motion carried.

On motion by Mr. Scott Perry, seconded by Mr. Joe Fuller, to waive the insurance requirements for a sewer effluent discharge permit of Mr. Robert E. Paul, 1403 McConnell Boulevard, into the the Old Boyce Road ditch. On vote the motion carried.

On motion by Mr. Don Wilmore, seconded by Mr. Richard Billings and Mr. Butch Lindsay, to amend that certain motion of May 10, 2004 authorizing Change Order No. 1 to Contract Bid Rapides Station Sewer Pump Station and Force Main, Governor's Office of Rural Development, Grant No. 0203-RPD-0002, and a Cooperative Endeavor Agreement with Ballina Farms so as to change the amount of the change order from \$6,980 to \$6,800 and to change the donation from Ballina Farms from \$6,980 to \$6,800 as recommended by the Consultant Engineer. On vote the motion carried.

On motion by Mr. Scott Perry, seconded by Mr. Joe Fuller, to approve a Plan Change for the Cloverdale/Grundy Cooper Subdivision, Phase I, Louisiana Statewide Flood Control Program, State Project No. 576-40-0015 for a decrease in the amount of \$2,518 to adjust final contract quantities, as recommended by the Consultant Engineer and authorize the President to sign the Plan Change. On vote the motion carried.

On motion by Mr. Butch Lindsay, seconded by Mr. Joe Fuller, to authorize a local match in the amount of \$462,950 in connection with the

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EDA grant for road improvements to Tioga High School Road to be paid from Road District No. 10A (District A) and authorize the President to write a letter of commitment so stating. On vote the motion carried.

On motion by Mr. Joe Fuller, seconded by Mr. Richard Billings, to authorize the expenses of interested Police Jurors to attend the NACo Board of Directors meeting on December 9-11, 2004 in Chicago, Illinois. On vote the motion carried.

On motion by Mr. Joe Fuller, seconded by Mr. Richard Billings, the following resolution was presented and on vote unanimously adopted:

RESOLUTION

WHEREAS, the Parish of Rapides has ad valorem tax revenue that has been paid under protest by various interstate pipeline companies and is currently being held in escrow; and,

WHEREAS, the various suits in litigation over the ad valorem taxes paid under protest have been ongoing for approximately ten years; and,

WHEREAS, the Louisiana Tax Commission has engaged the services of a professional mediator to attempt to resolve all of the existing interstate pipeline litigation over ad valorem taxes paid under protest; and,

WHEREAS, in order for the mediation efforts to proceed, all of the parishes with an interest in the funds held in escrow must appoint an agent to represent them, collectively; and,

WHEREAS, it has been suggested that the Police Jury Association would be an appropriate agent to represent the parishes with an interest in this litigation; and,

WHEREAS, the District Attorney for the Parish of Rapides has posed no objections to this proposal.

NOW, THEREFORE, BE IT RESOLVED, by the Rapides Parish Police Jury that the Police Jury Association of Louisiana is hereby authorized to negotiate on behalf of the Parish of Rapides in the mediation of the various suits in litigation over ad valorem taxes paid under protest by the various interstate pipeline companies that are listed as Petitioner/Plaintiffs therein. Said authorization shall empower the Police Jury Association to make and accept binding offers in the course of said mediation on behalf of the Parish of Rapides.

THUS PASSED AND APPROVED on this 20th day of September, 2004.

On motion by Mr. Butch Lindsay, seconded by Mr. Joe Fuller and Mr. Jerry Wood, to waive the thirty day announcement rule and replace Mr. Wesley Hebron on the Waterworks District No. 3 Board, term expires May 1, 2005, with Mr. Mike Byrnes. On vote the motion carried.

On motion by Mr. Butch Lindsay, seconded by Mr. Joe Fuller and Mr. Jerry Wood, to waive the thirty day announcement rule and replace Mr. Rich Dupree on the Waterworks District No. 3 Board, term expires May 1, 2006, with Mr. Eddie O'Bannon. On vote the motion carried.

On motion by Mr. Butch Lindsay, seconded by Mr. Joe Fuller and Mr. Jerry Wood, to waive the thirty day announcement rule and replace Mr. Otha Hailey on the Waterworks District No. 3 Board, term expires October 14, 2007, with Mr. Jules Grandpierre. On vote the motion carried.

The President asked if there was any public comment on any agenda item, to which there was no response.

There being no further business, the meeting was declared adjourned at 3:31 p.m.

Angie Richmond, Secretary
Rapides Parish Police Jury

Ezra L. Reed, President
Rapides Parish Police Jury