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ASSESSMENT SCHEDULES A and B For the Tax Years 2013 & 2012

2013 Schedule A

The schedule below shows a comparison of assessed values determined by the Assessor for 2013 and the net value of the 2012 Assessment Roll. Also shown are the 2013 and 2012 Public Service assessments as determined by the Louisiana Tax Commission.

	<u>2013</u>	<u>2012</u>	<u>Increase (Decrease)</u>	<u>% Increase (Decrease)</u>
Real Estate(H/E & T/P)	\$ 155,722,570	\$ 150,377,915	\$ 5,344,655	3.6%
Personal Property	231,300,080	218,887,150	12,412,930	5.7%
Total	(2) 387,022,650	369,265,065	17,757,585	4.8%
Public Service	(3) 38,450,500	59,584,710	(21,134,210)	-35.5%
Grand Total	\$ 425,473,150	(1) \$ 428,849,775	\$ (3,376,625)	-0.8%

Notations:

- (1) Assessment roll adjusted for 2012 change orders.
- (2) \$387,022,650 is the total assessed value of the 2013 assessment list determined by the Assessor and certified to the West Baton Rouge Parish Council as the Board of Review.
- (3) \$38,450,500 is the total of assessed value for 2013 Public Service assessments as determined by the Louisiana Tax Commission.

2013 Schedule B

The schedule below shows the breakdown of assessments for 2013 and 2012 showing homestead exempted property and taxpayer's property.

	<u>2013</u>	<u>2012</u>	<u>Increase (Decrease)</u>	<u>% Increase (Decrease)</u>
Homestead Exempt	\$ 41,579,710	\$ 40,935,848	\$ 643,862	1.6%
Taxpayer	(2) 383,893,440	387,913,927	(4,020,487)	-1.0%
Grand Total	\$ 425,473,150	(1) \$ 428,849,775	\$ (3,376,625)	-0.8%

Notations:

- (1) Assessment roll adjusted for 2012 change orders.
- (2) Taxpayer liability base.