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## ASSESSMENT SCHEDULES A and B For the Tax Years 2014 & 2013

### 2014 Schedule A

The schedule below shows a comparison of assessed values determined by the Assessor for 2014 and the net value of the 2013 Assessment Roll. Also shown are the 2014 and 2013 Public Service assessments as determined by the Louisiana Tax Commission.

|                        | <u>2014</u>     | <u>2013</u>        | <u>Increase<br/>(Decrease)</u> | <u>% Increase<br/>(Decrease)</u> |
|------------------------|-----------------|--------------------|--------------------------------|----------------------------------|
| Real Estate(H/E & T/P) | \$ 162,277,350  | \$ 155,660,183     | \$ 6,617,167                   | 4.3%                             |
| Personal Property      | 237,148,500     | 230,995,280        | 6,153,220                      | 2.7%                             |
| Total                  | (1) 399,425,850 | 386,655,463        | 12,770,387                     | 3.3%                             |
| Public Service         | (2) 32,180,520  | 38,450,500         | (6,269,980)                    | -16.3%                           |
| Grand Total            | \$ 431,606,370  | (3) \$ 425,105,963 | \$ 6,500,407                   | 1.5%                             |

Notations:

- (1) \$399,425,850 is the total assessed value of the 2014 assessment list determined by the Assessor and certified to the West Baton Rouge Parish Council as the Board of Review.
- (2) \$32,180,520 is the total of assessed value for 2014 Public Service assessments as determined by the Louisiana Tax Commission.
- (3) Assessment roll adjusted for 2013 change orders.

### 2014 Schedule B

The schedule below shows the breakdown of assessments for 2014 and 2013 showing homestead exempted property and taxpayer's property.

|                  | <u>2014</u>     | <u>2013</u>        | <u>Increase<br/>(Decrease)</u> | <u>% Increase<br/>(Decrease)</u> |
|------------------|-----------------|--------------------|--------------------------------|----------------------------------|
| Homestead Exempt | \$ 42,651,934   | \$ 41,915,723      | \$ 736,211                     | 1.8%                             |
| Taxpayer         | (1) 388,954,436 | 383,190,240        | 5,764,196                      | 1.5%                             |
| Grand Total      | \$ 431,606,370  | (2) \$ 425,105,963 | \$ 6,500,407                   | 1.5%                             |

Notations:

- (1) Taxpayer liability base.
- (2) Assessment roll adjusted for 2013 change orders.