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ASSESSMENT SCHEDULES A and B For the Tax Years 2015 & 2014

2015 Schedule A

The schedule below shows a comparison of assessed values determined by the Assessor for 2015 and the net value of the 2014 Assessment Roll. Also shown are the 2015 and 2014 Public Service assessments as determined by the Louisiana Tax Commission.

	<u>2015</u>	<u>2014</u>	<u>Increase (Decrease)</u>	<u>% Increase (Decrease)</u>
Real Estate(H/E & T/P)	\$ 168,157,502	\$ 162,565,307	\$ 5,592,195	3.4%
Personal Property	251,000,990	236,916,930	14,084,060	5.9%
Total	(1) 419,158,492	399,482,237	19,676,255	4.9%
Public Service	(2) 31,178,960	32,180,520	(1,001,560)	-3.1%
Grand Total	\$ 450,337,452	(3) \$ 431,662,757	\$ 18,674,695	4.3%

Notations:

- (1) \$419,158,492 is the total assessed value of the 2015 assessment list determined by the Assessor and certified to the West Baton Rouge Parish Council as the Board of Review.
- (2) \$31,178,960 is the total of assessed value for 2015 Public Service assessments as determined by the Louisiana Tax Commission.
- (3) Assessment roll adjusted for 2014 change orders.

2015 Schedule B

The schedule below shows the breakdown of assessments for 2015 and 2014 showing homestead exempted property and taxpayer's property.

	<u>2015</u>	<u>2014</u>	<u>Increase (Decrease)</u>	<u>% Increase (Decrease)</u>
Homestead Exempt	\$ 43,976,391	\$ 43,047,801	\$ 928,590	2.2%
Taxpayer	(1) 406,361,061	388,614,956	17,746,105	4.6%
Grand Total	\$ 450,337,452	(2) \$ 431,662,757	\$ 18,674,695	4.3%

Notations:

- (1) Taxpayer liability base.
- (2) Assessment roll adjusted for 2014 change orders.