

EISNERAMPER

EAST BATON ROUGE PARISH SHERIFF
(As Ex-officio Parish Tax Collector)

ANNUAL REPORT OF THE TAX
COLLECTOR

JUNE 30, 2025



EAST BATON ROUGE PARISH SHERIFF
(As Ex-officio Parish Tax Collector)

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EAST BATON ROUGE PARISH SHERIFF
(As Ex-officio Parish Tax Collector)
BATON ROUGE, LOUISIANA

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INDEPENDENT ACCOUNTANTS' EXAMINATION REPORT

Honorable Sid Gautreaux
East Baton Rouge Parish Sheriff
As Ex-officio Parish Tax Collector
Baton Rouge, Louisiana

We have examined the accompanying Summary of Cash Available for Settlements, the Schedule of the 2024 Tax Roll and Settlements to Taxing Bodies, the Affidavit of the East Baton Rouge Parish Sheriff as Tax Collector, and the accompanying notes for the year ended June 30, 2025 (collectively the Annual Report of the Tax Collector). The East Baton Rouge Parish Sheriff as Tax Collector (Sheriff)'s management is responsible for the Annual Report of the Tax Collector, in accordance with the presentation format agreed upon by the consolidated government of East Baton Rouge Parish (City-Parish) and the Sheriff, as set forth in Note A of the Notes to the Annual Report of the Tax Collector. Our responsibility is to express an opinion on the Annual Report of the Tax Collector based on our examination.

Our examination was conducted in accordance with attestation standards established by the AICPA. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the Annual Report of the Tax Collector is in accordance with the presentation format agreed upon by the City-Parish and the Sheriff, as set forth in Note A of the Notes to the Annual Report of the Tax Collector and presented fairly in all material respects. An examination involves performing procedures to obtain evidence about the Annual Report of the Tax Collector. The nature, timing and extent of the procedures selected depend on our judgment, including an assessment of the risks of material misstatement of the Annual Report of the Tax Collector, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the examination engagement.

In our opinion, the Annual Report of the Tax Collector referred to above is presented in accordance with the presentation format agreed upon by the City-Parish and the Sheriff, as set forth in Note A of the Notes to the Annual Report of the Tax Collector, fairly in all material respects.

These schedules are intended solely for the information and use of the East Baton Rouge Parish Sheriff and the consolidated government of East Baton Rouge Parish and are not intended to be and should not be used by anyone other than these specified parties.



EISNERAMPER LLP
Baton Rouge, Louisiana
October 15, 2025

EAST BATON ROUGE PARISH SHERIFF
(As Ex-officio Parish Tax Collector)
BATON ROUGE, LOUISIANA

SUMMARY OF CASH AVAILABLE FOR SETTLEMENTS

June 30, 2025

(See Independent Accountants' Examination Report)

Cash held for protested taxes	\$	2,789,917
Cash held in escrow - overpaid taxes		748,929
Cash available for disbursement to taxing bodies		<u>3,184,488</u>
 Total cash available for settlements	 \$	 <u><u>6,723,334</u></u>

See the accompanying notes to the Annual Report of the Tax Collector.

EAST BATON ROUGE PARISH SHERIFF
(As Ex-officio Parish Tax Collector)
BATON ROUGE, LOUISIANA

SCHEDULE OF THE 2024 TAX ROLL AND SETTLEMENTS TO TAXING BODIES
FOR THE YEAR ENDED JUNE 30, 2025
(See Independent Accountants' Examination Report)

TAXING AREA/TAX DESCRIPTION	LEVIED MILLAGE	AMOUNT	SUPPLEMENTS	DEDUCTS	NET	TOTAL TAXES COLLECTIBLE	LESS: SETTLEMENTS	REFUNDS	NET SETTLED	(Note 1)
		CHARGED PER GRAND RECAPITULATION			ADJUDICATED PROPERTIES					REMAINDER NOT COLLECTED
EAST BATON ROUGE PARISH										
ASSESSOR'S SALARY & EXPENSE FUND	1.150	\$ 6,987,271.04	\$ 5,543.46	\$ (27,331.17)	\$ 3,298.61	\$ 6,968,781.94	\$ 6,923,852.21	\$ 8,957.25	\$ 6,914,894.96	\$ 53,886.98
BREC MAINTENANCE & OPERATIONS1	2.100	12,759,005.46	10,122.81	(49,908.16)	6,021.96	12,725,242.07	12,643,185.25	16,338.03	12,626,847.22	98,394.85
BREC MAINTENANCE & OPERATIONS2	4.100	24,910,274.72	19,763.60	(97,437.68)	11,756.98	24,844,357.62	24,684,141.77	31,895.67	24,652,246.10	192,111.52
BREC MAINTENANCE & OPERATIONS3	3.960	24,059,510.71	19,088.74	(94,109.92)	11,355.59	23,995,845.12	23,841,113.51	30,810.30	23,810,303.21	185,541.91
BREC MAINTENANCE & OPERATIONS4	0.420	2,551,789.07	2,024.57	(9,981.19)	1,204.34	2,545,036.79	2,528,625.59	3,267.27	2,525,358.32	19,678.47
BREC MAINTENANCE & OPERATIONS5	0.630	3,827,841.54	3,036.87	(14,972.05)	1,807.19	3,817,713.55	3,793,098.39	4,901.38	3,788,197.01	29,516.54
BREC MAINTENANCE & OPERATIONS6	3.253	19,764,097.93	15,680.70	(77,307.92)	9,328.51	19,711,799.22	19,584,730.69	25,339.19	19,559,391.50	152,407.72
COUNCIL ON AGING	2.000	12,151,274.86	9,640.78	(47,530.25)	5,735.09	12,119,120.48	12,041,000.70	15,579.28	12,025,421.42	93,699.06
EMERGENCY MEDICAL SERVICES	2.940	17,862,385.00	14,171.95	(69,869.56)	8,430.21	17,815,117.60	17,700,234.50	22,870.39	17,677,364.11	137,753.49
MENTAL HEALTH CRISIS CENTER	1.330	8,080,774.43	6,411.14	(31,606.98)	3,814.49	8,059,393.08	8,007,443.42	10,360.71	7,997,082.71	62,310.37
MOSQUITO ABATEMENT DISTRICT1	1.060	6,440,180.15	5,109.61	(25,190.98)	3,039.87	6,423,138.65	6,381,720.27	8,245.81	6,373,474.46	49,664.19
MOSQUITO ABATEMENT DISTRICT2	0.350	2,126,787.07	1,687.16	(8,317.68)	1,004.08	2,121,160.63	2,107,488.02	2,726.63	2,104,761.39	16,399.24
PARISH LIBRARY	9.890	60,088,185.30	47,673.64	(235,037.82)	28,360.17	59,929,181.29	59,542,624.17	76,863.46	59,465,760.71	463,420.58
PARISH TAX	2.960	17,983,874.50	14,268.36	(70,344.19)	8,488.38	17,936,287.05	17,820,510.53	22,958.11	17,797,552.42	138,734.63
SPECIAL LAW ENFORCEMENT1	4.360	26,489,778.33	21,016.90	(103,616.44)	12,502.78	26,419,681.57	26,249,302.19	33,908.68	26,215,393.51	204,288.06
SPECIAL LAW ENFORCEMENT2	3.730	22,662,289.22	17,980.06	(88,645.11)	10,695.67	22,602,319.84	22,456,564.90	29,015.29	22,427,549.61	174,770.23
SPECIAL LAW ENFORCEMENT3	6.900	41,922,018.12	33,260.66	(163,979.85)	19,786.47	41,811,085.40	41,541,548.60	53,745.40	41,487,803.20	323,282.20
Total for Parish	51.133	310,667,337.45	246,481.01	(1,215,186.95)	146,630.39	309,845,261.90	307,847,184.71	397,782.85	307,449,401.86	2,395,860.04
EAST BATON ROUGE SCHOOL DISTRICT										
ADDITIONAL AID TO PUBLIC SCHOOLS	6.500	35,088,719.30	31,283.76	(132,151.29)	17,716.08	35,005,567.85	34,762,173.71	41,399.54	34,720,774.17	284,793.68
ADDITIONAL TEACHERS	2.780	15,007,087.94	13,379.84	(56,518.83)	7,576.72	14,971,525.67	14,867,436.86	17,708.18	14,849,728.68	121,796.99
CONSTITUTIONAL SCHOOL	4.980	26,883,217.69	23,968.15	(101,246.95)	13,572.85	26,819,511.74	26,633,055.41	31,732.57	26,601,322.84	218,188.90
SCHOOL - REPLACE REDUCED PAYMENTS	5.250	28,340,973.10	25,267.70	(106,736.86)	14,309.17	28,273,813.11	28,077,216.32	33,432.57	28,043,783.75	230,029.36
SCHOOL EMP SALARY & BENEFITS	5.990	32,335,523.46	28,829.18	(121,780.91)	16,326.00	32,258,897.73	32,034,636.96	38,177.48	31,996,459.48	262,438.25
SCHOOL EMP SALARY & BENEFITS1	1.860	10,040,703.54	8,951.98	(37,814.96)	5,069.35	10,016,909.91	9,947,265.92	11,848.30	9,935,417.62	81,492.29
SCHOOL EMP SALARY & BENEFITS2	7.140	38,543,375.25	34,364.04	(145,161.42)	19,459.52	38,452,037.39	38,184,695.08	45,484.35	38,139,210.73	312,826.66
SCHOOL EMP SALARY & BENEFITS3	7.190	38,813,366.69	34,604.70	(146,177.81)	19,595.34	38,721,388.92	38,452,224.06	45,842.37	38,406,381.69	315,007.23
SPECIAL-SCHOOL MAINTENANCE	1.040	5,614,148.01	5,005.39	(21,143.89)	2,834.40	5,600,843.91	5,561,905.50	6,625.73	5,555,279.77	45,564.14
SPECIAL-SUPPORT ADAPP	0.720	3,886,738.24	3,465.28	(14,638.07)	1,962.49	3,877,527.94	3,850,569.70	4,589.75	3,845,979.95	31,547.99
Total for East Baton Rouge School District	43.450	234,553,853.22	209,120.02	(883,370.99)	118,421.92	233,998,024.17	232,371,179.52	276,840.84	232,094,338.68	1,903,685.49
CONS. ROAD LIGHTING DISTRICT NO. 1	1.710	400,520.55	2,947.14	(4,825.26)	105.94	398,748.37	394,343.72	898.94	393,444.78	5,303.59
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EAST BATON ROUGE PARISH SHERIFF
(As Ex-officio Parish Tax Collector)
BATON ROUGE, LOUISIANA

SCHEDULE OF THE 2024 TAX ROLL AND SETTLEMENTS TO TAXING BODIES
FOR THE YEAR ENDED JUNE 30, 2025
(See Independent Accountants' Examination Report)

TAXING AREA/TAX DESCRIPTION	LEVIED MILLAGE	AMOUNT CHARGED PER GRAND RECAPITULATION	SUPPLEMENTS	DEDUCTS	NET ADJUDICATED PROPERTIES	TOTAL TAXES COLLECTIBLE	LESS: SETTLEMENTS	REFUNDS	NET SETTLED	(Note 1) REMAINDER NOT COLLECTED
FIRE DISTRICTS										
ALSEN FIRE PROTECT. DIST. NO. 9 (1)	9.820	218,774.21	4,618.88	(9,381.85)	100.02	214,111.26	213,125.09	70.00	213,055.09	1,056.17
ALSEN FIRE PROTECT. DIST. NO. 9 (2)	4.910	109,387.30	2,309.44	(4,690.92)	50.02	107,055.84	106,562.78	35.00	106,527.78	528.06
ALSEN FIRE PROTECT. DIST. NO. 9 (3)	10.000	222,784.37	4,703.54	(9,553.83)	101.85	218,035.93	217,031.70	71.28	216,960.42	1,075.51
BROWNSFIELD FIRE DISTRICT NO. 3 (1)	4.410	176,844.31	-	(1,569.09)	136.24	175,411.46	173,980.66	993.78	172,986.88	2,424.58
BROWNSFIELD FIRE DISTRICT NO. 3 (2)	8.830	354,083.38	-	(3,141.77)	272.76	351,214.37	348,349.88	1,989.81	346,360.07	4,854.30
BROWNSFIELD FIRE DISTRICT NO. 3 (3)	8.830	354,083.38	-	(3,141.77)	272.76	351,214.37	348,349.89	1,989.81	346,360.08	4,854.29
BROWNSFIELD FIRE DISTRICT NO. 3 (4)	10.000	401,001.50	-	(3,558.04)	308.92	397,752.38	394,508.17	2,253.46	392,254.71	5,497.67
CENTRAL FIRE DISTRICT NO. 4 (1)	10.000	2,625,209.82	-	(12,970.14)	359.36	2,612,599.04	2,610,479.24	5,978.29	2,604,500.95	8,098.09
CENTRAL FIRE DISTRICT NO. 4 (2)	5.000	1,312,620.29	-	(6,485.23)	179.68	1,306,314.74	1,305,254.22	2,989.17	1,302,265.05	4,049.69
CENTRAL FIRE DISTRICT NO. 4 (3)	4.250	1,115,747.07	-	(5,512.32)	152.75	1,110,387.50	1,109,486.53	2,540.80	1,106,945.73	3,441.77
CHANEYVILLE FIRE DISTRICT (1)	9.090	130,175.25	-	(1,844.13)	9.00	128,340.12	128,427.81	790.39	127,637.42	702.70
CHANEYVILLE FIRE DISTRICT (2)	9.090	130,175.25	-	(1,844.13)	9.00	128,340.12	128,427.81	790.39	127,637.42	702.70
CHANEYVILLE FIRE DISTRICT (3)	9.090	130,175.25	-	(1,844.13)	9.00	128,340.12	128,427.81	790.39	127,637.42	702.70
CHANEYVILLE FIRE DISTRICT (4)	10.000	143,205.38	-	(2,028.74)	9.90	141,186.54	141,283.10	869.50	140,413.60	772.94
EAST SIDE FIRE DISTRICT NO. 5 (1)	10.000	1,316,490.49	-	(5,943.92)	58.00	1,310,604.57	1,309,358.97	3,323.00	1,306,035.97	4,568.60
EAST SIDE FIRE DISTRICT NO. 5 (2)	5.000	658,253.02	-	(2,972.08)	29.00	655,309.94	654,686.58	1,661.52	653,025.06	2,284.88
EAST SIDE FIRE DISTRICT NO. 5 (3)	7.500	987,381.61	-	(4,457.99)	43.50	982,967.12	982,032.45	2,492.26	979,540.19	3,426.93
EAST SIDE FIRE DISTRICT NO. 5 (4)	6.500	855,728.77	-	(3,863.64)	37.70	851,902.83	851,093.02	2,159.97	848,933.05	2,969.78
HOOVER ROAD FIRE DIST. NO. 6 (1)	10.000	752,731.41	20,646.73	(22,230.08)	526.21	751,674.27	731,084.80	2,292.28	728,792.52	22,881.75
HOOVER ROAD FIRE DIST. NO. 6 (2)	10.000	752,731.41	20,646.73	(22,230.08)	526.21	751,674.27	731,089.48	2,292.28	728,797.20	22,877.07
HOOVER ROAD FIRE DIST. NO. 6 (3)	5.000	376,374.98	10,323.38	(11,115.22)	263.13	375,846.27	365,553.12	1,146.20	364,406.92	11,439.35
HOOVER ROAD FIRE DIST. NO. 6 (4)	15.000	1,129,106.40	30,970.10	(33,345.33)	789.33	1,127,520.50	1,096,644.91	3,438.49	1,093,206.42	34,314.08
PRIDE FIRE DISTRICT NO. 8 (1)	8.970	223,276.56	-	(2,018.65)	67.72	221,325.63	221,253.40	818.36	220,435.04	890.59
PRIDE FIRE DISTRICT NO. 8 (2)	13.450	334,791.53	-	(3,026.90)	101.55	331,866.18	331,757.77	1,227.04	330,530.73	1,335.45
ST. GEORGE FIRE DISTRICT NO. 2 (1) - EXP 2027	6.000	10,600,966.69	17.29	(45,823.95)	895.92	10,556,055.95	10,521,324.11	16,828.76	10,504,495.35	51,560.60
ST. GEORGE FIRE DISTRICT NO. 2 (2) - EXP 2023	4.000	7,067,301.09	11.52	(30,548.93)	597.27	7,037,360.95	7,014,207.60	11,219.10	7,002,988.50	34,372.45
ST. GEORGE FIRE DISTRICT NO. 2 (5) - EXP 2031	1.250	2,208,659.28	3.60	(9,547.10)	186.71	2,199,302.49	2,192,066.21	3,506.26	2,188,559.95	10,742.54
ST. GEORGE FIRE DISTRICT NO. 2 (6) - EXP 2024	2.000	3,533,659.81	5.77	(15,274.59)	298.64	3,518,689.63	3,507,113.89	5,609.59	3,501,504.30	17,185.33
ST. GEORGE FIRE DISTRICT NO. 2 (3) - EXP 2024	1.250	2,208,659.28	3.60	(9,547.10)	186.71	2,199,302.49	2,192,065.84	3,506.26	2,188,559.58	10,742.91
ST. GEORGE FIRE DISTRICT NO. 2 (4) - EXP 2031	1.500	2,650,330.79	4.32	(11,455.96)	224.00	2,639,103.15	2,630,417.48	4,207.09	2,626,210.39	12,892.76
ST. GEORGE FIRE DISTRICT NO. 2 (7) - EXP 2033	4.000	7,067,301.09	11.52	(30,548.93)	597.27	7,037,360.95	7,014,211.41	11,219.10	7,002,992.31	34,368.64
ST. GEORGE FIRE DISTRICT NO. 2 (1)	1.250	91,254.35	-	(229.39)	-	91,024.96	90,488.93	119.33	90,369.60	655.36
ST. GEORGE FIRE DISTRICT NO. 2 (2)	1.500	109,504.69	-	(275.31)	-	109,229.38	108,586.17	143.23	108,442.94	786.44
ST. GEORGE FIRE DISTRICT NO. 2 (3)	6.000	438,013.60	-	(1,101.11)	-	436,912.49	434,339.72	572.87	433,766.85	3,145.64
ST. GEORGE FIRE DISTRICT NO. 2 (4)	1.250	91,254.35	-	(229.39)	-	91,024.96	90,488.93	119.33	90,369.60	655.36
ST. GEORGE FIRE DISTRICT NO. 2 (5)	4.000	292,008.83	-	(734.08)	-	291,274.75	289,559.63	381.92	289,177.71	2,097.04
ST. GEORGE FIRE DISTRICT NO. 2 (6)	2.000	146,004.49	-	(367.05)	-	145,637.44	144,779.88	190.96	144,588.92	1,048.52
ST. GEORGE FIRE DISTRICT NO. 2 (7)	4.000	292,008.83	-	(734.08)	-	291,274.75	289,559.63	381.92	289,177.71	2,097.04
ZACHARY FIRE DISTRICT NO. 1	8.520	562,509.20	-	(3,588.02)	78.73	558,999.91	555,474.33	1,173.45	554,300.88	4,699.03
Total Fire Districts	253.260	52,170,569.31	94,276.42	(338,774.97)	7,478.86	51,933,549.62	51,702,932.95	102,182.64	51,600,750.31	332,799.31

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EAST BATON ROUGE PARISH SHERIFF
(As Ex-officio Parish Tax Collector)
BATON ROUGE, LOUISIANA

SCHEDULE OF THE 2024 TAX ROLL AND SETTLEMENTS TO TAXING BODIES
FOR THE YEAR ENDED JUNE 30, 2025
(See Independent Accountants' Examination Report)

TAXING AREA/TAX DESCRIPTION	AMOUNT		SUPPLEMENTS	DEDUCTS	NET	TOTAL TAXES COLLECTIBLE	LESS: SETTLEMENTS	REFUNDS	NET SETTLED	(Note 1)
	LEVIED MILLAGE	CHARGED PER GRAND RECAPITULATION			ADJUDICATED PROPERTIES					REMAINDER NOT COLLECTED
OTHER										
B.R. CAPITAL AREA TRANSIT SYSTEM	10.600	25,654,453.48	1,772.80	(86,387.10)	26,161.37	25,596,000.55	25,317,295.91	28,283.03	25,289,012.88	306,987.67
B.R. FIRE DEPT. SALARY & BENEFIT	5.680	14,851,559.90	881.39	(31,906.17)	14,018.48	14,834,553.60	14,667,653.82	7,351.94	14,660,301.88	174,251.72
B.R. GENERAL FUND	5.440	14,633,772.56	844.17	(31,269.18)	13,426.62	14,616,774.17	14,454,250.95	7,250.55	14,447,000.40	169,773.77
B.R. POLICE SYSTEM	0.820	2,205,845.02	127.24	(4,714.08)	2,023.76	2,203,281.94	2,178,778.98	1,092.94	2,177,686.04	25,595.90
BAKER CAPITAL AREA TRANSIT SYSTEM	10.600	772,373.88	-	(4,504.62)	915.87	768,785.13	765,033.39	1,647.75	763,385.64	5,399.49
BAKER CITY GENERAL FUND	5.270	494,790.51	-	(1,184.91)	416.33	494,021.93	491,027.65	509.77	490,517.88	3,504.05
BAKER SCHOOL CONSTITUTIONAL	4.470	322,532.03	-	(1,866.02)	386.25	321,052.26	319,437.39	688.51	318,748.88	2,303.38
BAKER SCHOOL MILLAGE	34.180	2,466,247.61	-	(14,268.94)	2,953.22	2,454,931.89	2,442,614.28	5,294.80	2,437,319.48	17,612.41
CENTRAL SCHOOL BOND PROP #2	9.250	2,316,918.71	-	(14,660.80)	332.43	2,302,590.34	2,301,677.48	6,240.47	2,295,437.01	7,153.33
CENTRAL SCHOOL BOND PROP #3	14.400	3,606,831.00	-	(22,822.99)	517.47	3,584,525.48	3,583,104.79	9,714.84	3,573,389.95	11,135.53
CENTRAL SCHOOL CONSTITUTIONAL	3.510	879,175.16	-	(5,563.04)	126.15	873,738.27	873,391.88	2,367.96	871,023.92	2,714.35
CENTRAL SCHOOL MILLAGE	29.180	7,308,847.38	-	(46,248.20)	1,048.61	7,263,647.79	7,260,769.13	19,686.04	7,241,083.09	22,564.70
DOWNTOWN DEVELOPMENT DISTRICT	9.500	741,385.26	170.19	(876.64)	159.73	740,838.54	733,377.42	635.34	732,742.08	8,096.46
PONTCHARTRAIN LEVEE DISTRICT	3.530	1,638,912.05	-	(4,632.32)	393.39	1,634,673.12	1,631,096.74	2,307.31	1,628,789.43	5,883.69
ZACHARY CITY	5.070	1,199,118.03	-	(3,202.62)	39.31	1,195,954.72	1,189,879.97	2,971.66	1,186,908.31	9,046.41
ZACHARY SCHOOL CONSTITUTIONAL	5.000	1,773,912.22	37.50	(7,160.31)	98.95	1,766,888.36	1,761,067.00	2,928.70	1,758,138.30	8,750.06
ZACHARY SCHOOL BOND (1)	1.880	666,984.50	14.10	(2,692.28)	37.21	664,343.53	662,155.27	1,101.22	661,054.05	3,289.48
ZACHARY SCHOOL BOND (2)	6.980	2,476,367.92	52.35	(9,995.62)	138.14	2,466,562.79	2,458,439.71	4,091.17	2,454,348.54	12,214.25
ZACHARY SCHOOL BOND (3)	6.980	2,476,367.92	52.35	(9,995.62)	138.14	2,466,562.79	2,458,438.38	4,089.92	2,454,348.46	12,214.33
ZACHARY SCHOOL BOND (4)	11.160	3,959,343.57	83.70	(15,981.49)	220.88	3,943,666.66	3,930,683.80	6,541.26	3,924,142.54	19,524.12
ZACHARY SCHOOL MILLAGE	38.200	13,552,587.38	286.50	(54,703.70)	755.97	13,498,926.15	13,454,430.37	22,364.51	13,432,065.86	66,860.29
Total Other	221.700	103,998,326.09	4,322.29	(374,636.65)	64,308.28	103,692,320.01	102,934,604.31	137,159.69	102,797,444.62	894,875.39
Total Ad-Valorem Taxes	571.253	701,790,606.62	557,146.88	(2,816,794.82)	336,945.39	699,867,904.07	695,250,245.21	914,864.96	694,335,380.25	5,532,523.82
SPECIAL DISTRICT FEE ASSESSMENT										
BROADMOOR CRIME DISTRICT		190,500.00	-	-	-	190,500.00	188,856.89	-	188,856.89	1,643.11
BURBANK CRIME PREVENTION		270,400.00	-	-	350.00	270,750.00	269,066.80	200.00	268,866.80	1,883.20
CAPITAL HEIGHTS CRIME DISTRICT		90,875.00	-	-	-	90,875.00	90,072.97	-	90,072.97	802.03
CONCORD CRIME PREVENTION		19,946.50	-	-	-	19,946.50	19,811.57	-	19,811.57	134.93
CROSSCREEK-HERMITAGE CRIME DISTRICT		47,800.00	-	(600.00)	-	47,200.00	47,300.00	300.00	47,000.00	200.00
FAIRWOOD CRIME DISTRICT		40,347.86	-	-	-	40,347.86	40,229.99	-	40,229.99	117.87
FOREST HEIGHTS PARK CRIME DISTRICT		40,260.00	-	-	-	40,260.00	39,379.97	-	39,379.97	880.03
FOREST OAK-WINDSOR PLACE CRIME DISTRICT		297,287.50	-	-	14,175.00	311,462.50	306,188.42	500.00	305,688.42	5,774.08
GOODWOOD HOMESITES CRIME DISTRICT		46,650.00	-	-	-	46,650.00	46,430.00	-	46,430.00	220.00
GREENWOOD CRIME		29,750.00	-	-	-	29,750.00	29,373.71	-	29,373.71	376.29
HARVEST ROAD LIGHTING		50,701.26	-	-	-	50,701.26	50,701.26	-	50,701.26	-
JEFFERSON PLACE-BOCAGE CRIME DISTRICT		200,500.00	1,500.00	-	-	202,000.00	201,493.00	-	201,493.00	507.00
MAYFAIR PARK CRIME DISTRICT		61,632.00	-	-	-	61,632.00	60,190.47	-	60,190.47	1,441.53
MELROSE EAST CRIME DISTRICT		92,000.00	-	-	2,100.00	94,100.00	90,714.47	-	90,714.47	3,385.53
MELROSE PLACE CRIME DISTRICT		56,700.00	-	-	-	56,700.00	56,250.00	-	56,250.00	450.00

(Continued)

EAST BATON ROUGE PARISH SHERIFF
(As Ex-officio Parish Tax Collector)
BATON ROUGE, LOUISIANA

SCHEDULE OF THE 2024 TAX ROLL AND SETTLEMENTS TO TAXING BODIES
FOR THE YEAR ENDED JUNE 30, 2025
(See Independent Accountants' Examination Report)

		AMOUNT CHARGED PER GRAND			NET ADJUDICATED PROPERTIES	TOTAL TAXES COLLECTIBLE	LESS: SETTLEMENTS	REFUNDS	NET SETTLED	(Note 1) REMAINDER NOT COLLECTED
TAXING AREA/TAX DESCRIPTION	LEVIED MILLAGE	RECAPITULATION	SUPPLEMENTS	DEDUCTS						
MONTICELLO CRIME DISTRICT		87,700.00	-	-	-	87,700.00	87,457.42	-	87,457.42	242.58
OLD GOODWOOD CRIME DISTRICT		306,200.00	-	-	250.00	306,450.00	305,572.80	-	305,572.80	877.20
OLD JEFFERSON CRIME DISTRICT		80,200.00	-	-	-	80,200.00	79,649.00	-	79,649.00	551.00
PARK FOREST CRIME DISTRICT		121,575.00	-	-	-	121,575.00	120,974.22	-	120,974.22	600.78
PARK FOREST EAST CRIME DISTRICT		55,200.00	-	-	-	55,200.00	54,809.95	-	54,809.95	390.05
PARKWOOD TERRACE CRIME DISTRICT		23,500.00	-	-	-	23,500.00	23,259.34	-	23,259.34	240.66
RIVERBEND CRIME DISTRICT		71,550.00	-	-	-	71,550.00	71,099.99	-	71,099.99	450.01
SAGEFIELD CRIME DISTRICT		19,560.00	-	-	-	19,560.00	19,440.00	-	19,440.00	120.00
SHENANDOAH CRIME DISTRICT		129,150.00	-	-	-	129,150.00	128,999.20	-	128,999.20	150.80
SHERWOOD FOREST CRIME DISTRICT		237,750.00	-	-	-	237,750.00	230,824.18	-	230,824.18	6,925.82
SOUTHERN HEIGHTS CRIME DISTRICT		51,800.00	-	-	-	51,800.00	50,465.84	-	50,465.84	1,334.16
TARA CRIME DISTRICT		68,530.00	-	-	-	68,530.00	68,406.53	-	68,406.53	123.47
UNIVERSITY ACRES CRIME DISTRICT		79,935.00	-	-	-	79,935.00	79,934.97	-	79,934.97	0.03
VILLA DEL REY CRIME DISTRICT		128,400.00	-	-	-	128,400.00	127,574.58	-	127,574.58	825.42
WEDGEWOOD CRIME DISTRICT		60,825.00	-	-	-	60,825.00	60,479.92	-	60,479.92	345.08
WESTMINSTER/PINE PARK CRIME DISTRICT		73,250.00	-	-	-	73,250.00	72,749.58	-	72,749.58	500.42
WOODLAWN CRIME PREVENTION		79,800.00	-	-	-	79,800.00	79,649.93	-	79,649.93	150.07
ALSEN FIRE DISTRICT		12,200.00	32.00	(64.00)	64.00	12,232.00	12,002.79	32.00	11,970.79	261.21
BROWNSFIELD FIRE DISTRICT		100,192.00	-	(32.00)	64.00	100,224.00	99,049.34	64.00	98,985.34	1,238.66
CENTRAL FIRE DISTRICT		415,690.00	-	(32.00)	96.00	415,754.00	413,793.17	32.00	413,761.17	1,992.83
CHANEYVILLE FIRE DISTRICT		45,568.00	-	(32.00)	32.00	45,568.00	44,843.51	-	44,843.51	724.49
EASTSIDE FIRE DISTRICT		240,208.00	-	(32.00)	-	240,176.00	238,978.58	32.00	238,946.58	1,229.42
HOOPER FIRE DISTRICT		168,472.00	4,480.00	-	320.02	173,272.02	170,442.53	32.00	170,410.53	2,861.49
PRIDE FIRE DISTRICT		54,208.00	-	(32.00)	64.00	54,240.00	53,761.77	-	53,761.77	478.23
ST. GEORGE FIRE DISTRICT		1,342,527.00	128.00	(192.00)	176.00	1,342,639.00	1,337,472.82	66.67	1,337,406.15	5,232.85
ZACHARY FIRE DISTRICT		73,440.00	-	(96.00)	32.00	73,376.00	72,701.99	34.93	72,667.06	708.94
BAKER CITY LIENS		10,200.00	-	-	-	10,200.00	8,250.00	-	8,250.00	1,950.00
BATON ROUGE CONDEMNATION		443,193.50	-	-	1,575.00	444,768.50	140,737.00	-	140,737.00	304,031.50
BLIGHT COURT		219,018.52	-	(9,905.00)	12,125.00	221,238.52	170,285.33	575.00	169,710.33	51,528.19
BATON ROUGE WEED LIEN		48,083.65	-	(3,634.00)	1,266.00	45,715.65	36,674.81	-	36,674.81	9,040.84
TAX COMM. FEE FOR BANKS & INS. CO.	0.300	90,329.63	-	-	-	90,329.63	88,442.27	-	88,442.27	1,887.36
TAX COMM. FEE FOR UTILITY COS.	0.400	157,855.80	-	-	-	157,855.80	157,633.49	-	157,633.49	222.31
Total Special District Fee Assessment	0.700	6,631,461.22	6,140.00	(14,651.00)	32,689.02	6,655,639.24	6,242,476.37	1,868.60	6,240,607.77	415,031.47
GRAND TOTAL	571.953	708,422,067.84	563,286.88	(2,831,445.82)	369,634.41	706,523,543.31	701,492,721.58	916,733.56	700,575,988.02	5,947,555.29

(Concluded)

Note 1: This column represents taxes assessed and uncollected by the specified taxing authority. These taxes remain uncollected due to bankruptcies or the fact that the property is adjudicated or considered movable, and therefore, it can not be sold or was not sold at property tax sale.

See the accompanying notes to the Annual Report of the Tax Collector.

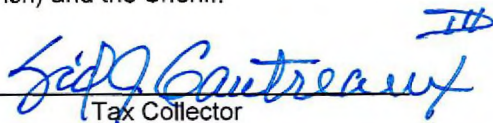
EAST BATON ROUGE PARISH SHERIFF
(As Ex-officio Parish Tax Collector)
BATON ROUGE, LOUISIANA

TAX COLLECTOR AGENCY FUND
Affidavit

For the year ended June 30, 2025
(See Independent Accountants' Examination Report)

AFFIDAVIT (Required by R.S. 24:513(B))
STATE OF LOUISIANA
PARISH OF EAST BATON ROUGE

I, Sid Gautreaux, Tax Collector for the Parish of East Baton Rouge, do solemnly swear that the information reflected in the Summary Cash Available for Settlement and the Schedule of the 2024 Tax Roll and Settlements to Taxing Bodies is true and correctly reflects all taxes, fines and fees, etcetera collected and distributed by my office during the period from July 1, 2024, to June 30, 2025, and that the cash available for settlement of the unsettled collections amounted to \$6,723,334 as of June 30, 2025, and is presented in accordance with the criteria established by the consolidated government of East Baton Rouge Parish (City-Parish) and the Sheriff.


Tax Collector

Sworn to and subscribed before me, this
6th day of October, 2025.

Notary Public  #148779

BOND OF TAX COLLECTOR

The Bond, No. 105799338, of the Tax Collector for the sum of \$300,000 (R.S. 33:1444-45).

Surety: Travelers Casualty and Surety Company

EAST BATON ROUGE PARISH SHERIFF
(As Ex-officio Parish Tax Collector)
BATON ROUGE, LOUISIANA

NOTES TO ANNUAL REPORT OF THE TAX COLLECTOR

A. PRESENTATION FORMAT

In accordance with Louisiana Revised Statute 47:1993, the East Baton Rouge Parish Assessor shall not file and deposit with the tax collector the current year assessment rolls until the collector presents a receipt or quietus from City Parish stating that all state and parish taxes assessed on the rolls of the preceding year have been paid or accounted for. The Annual Report of the Tax Collector is presented in a format agreed upon by the City of Baton Rouge/Parish of East Baton Rouge (City-Parish) and the East Baton Rouge Parish Sheriff (Sheriff). This presentation is intended to provide satisfactory evidence that the 2024 ad valorem tax rolls due were properly collected, settled or otherwise accounted for.

B. LITIGATION

In accordance with Louisiana R.S. 11:82, a portion of ad valorem taxes collected are withheld by the Sheriff and remitted to retirement systems as listed in the statute. The Baton Rouge Recreation and Park Commission (BREC), a taxing district in East Baton Rouge Parish, whose net settled current tax collections totaled 86,962,343.36 reflected in the accompanying Schedule of the 2024 Tax roll and Settlements to Taxing Bodies, filed suit in the 19th Judicial District Court on November 7, 2022. The lawsuit asserted that the statute is unconstitutional or is being unconstitutionally applied as these deductions include amounts taken from dedicated taxes. Of the taxes collected in the year ended June 30, 2023 for the 2022 tax roll, the Sheriff deducted \$2,052,240.28 from distributions to BREC and placed that balance into the registry of the court pending final judgement. In addition, the Sheriff filed suit against the City of Baton Rouge/Parish of East Baton Rouge (City Parish), another taxing district in East Baton Rouge Parish, which brought a concursus proceeding asserting that if BREC prevails then the statutorily required remittance to the retirement systems should be withheld from non-dedicated taxes such as the City Parish general taxes. Of the taxes collected in the year ended June 30, 2023 for the 2022 tax roll, the Sheriff deducted \$2,052,240.28 from distributions to City Parish and placed that balance into the registry of the court pending final judgement. Of the taxes collected in the year ended June 30, 2024 for the 2023 tax roll, the Sheriff deducted \$2,195,296.67 from distributions from BREC's settlement only, depositing the funds into the registry of the court on January 4, 2024. No distribution was withheld from the City Parish for the 2023 tax roll. On June 30, 2024, deposits with the registry of the court totaled \$6,299,776. During the fiscal year ending June 30, 2025, the Sheriff was notified by the 19th Judicial District Court that BREC's judgment and injunction were denied on December 23, 2024. Consequently, pension amounts calculated for the 2024 Tax Roll were withheld from BREC's December settlement and remitted to the appropriate pension funds. In February 2025, the 19th Judicial District Court issued a ruling in favor of the Sheriff, ordering the release of all amounts previously submitted to the registry of court. However, in March 2025, BREC filed an appeal with the First Circuit Court of Appeal. As a result, the previously remitted funds totaling \$6,299,776 remain held by the registry of court. As of June 30, 2025, deposits in the court registry totaled \$6,299,776. The final outcome of this litigation may impact future tax settlements, potentially altering the current distribution process and the amounts allocated to taxing districts. Settlements on the Schedule of the 2024 Tax roll and Settlements to Taxing Bodies are not affected by these amounts deposited in the registry of the court or remittances to the retirement systems. The settlements include the amounts remitted to the retirement systems in accordance with Louisiana R.S. 11:82.