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

ANNUAL REPORT OF THE TAX COLLECTOR

JUNE 30, 2023

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(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 2022 Tax Roll and Settlements to Taxing Bodies, and the Affidavit of the East Baton Rouge Parish Sheriff as Tax Collector (Sheriff) for the year ended June 30, 2023 (collectively the Annual Report of the Tax Collector). The 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, 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 accordance with Louisiana R.S. 11:82, each year a portion of current ad valorem taxes collected are deducted from the amounts distributed to taxing districts and remitted to retirement systems as listed in the statute. As described in the Notes to the Annual Report of the Tax Collector, a taxing district has filed suit against the Sheriff asserting that the way these amounts are deducted from dedicated taxes is unconstitutional. If this taxing district prevails, it will significantly affect the current process of tax collections and settlements. Our opinion is not modified with respect to this matter.

In our opinion, the Summary of Cash Available for Settlements, the Schedule of the 2022 Tax Roll and Settlements to Taxing Bodies, and the Affidavit of the East Baton Rouge Parish Sheriff as Tax Collector for the year ended June 30, 2023 are presented in accordance with the presentation format agreed upon by the City-Parish and the Sheriff, 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

EISNERAMPER LLP
Baton Rouge, Louisiana
October 31, 2023

EISNERAMPER
LLP



EAST BATON ROUGE PARISH SHERIFF
(As Ex-officio Parish Tax Collector)
Baton Rouge, Louisiana

Summary of Cash Available for Settlements
June 30, 2023

(See Independent Accountants' Examination Report)

Cash held for protested taxes	\$	2,602,986
Cash held in escrow - overpaid taxes		269,451
Cash available for disbursement to taxing bodies		<u>2,731,997</u>
Total cash available for settlements	\$	<u><u>5,604,434</u></u>

EAST BATON ROUGE PARISH SHERIFF
 (As Ex-officio Parish Tax Collector)
 Baton Rouge, Louisiana
 Schedule of the 2022 Tax Roll and Settlements to Taxing Bodies

For the year ended June 30, 2023
 (See Independent Accountants' Examination Report)

TAXING AREA/TAX DESCRIPTION	MILLAGE	AMOUNT CHARGED PER GRAND			NET ADJUDICATED PROPERTIES		TOTAL TAXES COLLECTIBLE	LESS: SETTLEMENTS		REFUNDS	NET SETTLED	(Note 1)
		RECAPITULATION	SUPPLEMENTS	DEDUCTS	ADJUDICATED PROPERTIES	COLLECTIBLE		SETTLEMENTS	REMAINDER NOT COLLECTED			
EAST BATON ROUGE PARISH												
ASSESSOR'S SALARY & EXPENSE FUND	1.220	\$ 6,224,277.69	\$ 4,828.77	\$ (27,156.66)	\$ 916.01	\$ 6,202,865.81	\$ 6,158,248.37	\$ 10,320.19	\$ 6,147,928.18	\$ 54,937.63		
BREC MAINTENANCE & OPERATIONS1	2.100	10,713,920.61	8,311.81	(46,745.06)	1,576.74	10,677,064.10	10,600,263.60	17,764.27	10,582,499.33	94,564.77		
BREC MAINTENANCE & OPERATIONS2	4.100	20,917,654.53	16,227.82	(91,264.17)	3,078.40	20,845,696.58	20,695,752.76	34,682.62	20,661,070.14	184,626.44		
BREC MAINTENANCE & OPERATIONS3	3.960	20,203,393.16	15,673.70	(88,147.84)	2,973.28	20,133,892.30	19,989,068.51	33,498.33	19,955,570.18	178,322.12		
BREC MAINTENANCE & OPERATIONS4	0.420	2,142,784.12	1,662.36	(9,349.01)	315.35	2,135,412.82	2,120,052.72	3,552.85	2,116,499.87	18,912.95		
BREC MAINTENANCE & OPERATIONS5	0.630	3,214,176.18	2,493.54	(14,023.52)	473.02	3,203,119.22	3,180,079.08	5,329.28	3,174,749.80	28,369.42		
BREC MAINTENANCE & OPERATIONS6	3.253	16,596,373.22	12,875.39	(72,410.33)	2,442.44	16,539,280.72	16,420,313.10	27,517.70	16,392,795.40	146,485.32		
COUNCIL ON AGING	2.130	10,866,976.63	8,430.55	(47,412.85)	1,599.27	10,829,593.60	10,751,695.94	18,018.03	10,733,677.91	95,915.69		
EMERGENCY MEDICAL SERVICES	3.130	15,968,843.58	12,388.56	(69,672.41)	2,350.10	15,913,909.83	15,799,440.53	26,477.23	15,772,963.30	140,946.53		
MENTAL HEALTH CRISIS CENTER	1.420	7,244,651.08	5,620.37	(31,608.57)	1,066.18	7,219,729.06	7,167,797.30	12,012.01	7,155,785.29	63,943.77		
MOSQUITO ABATEMENT DISTRICT1	1.060	5,407,978.98	4,195.49	(23,595.13)	795.88	5,389,375.22	5,350,609.25	8,966.77	5,341,642.48	47,732.74		
MOSQUITO ABATEMENT DISTRICT2	0.650	3,316,213.52	2,572.70	(14,468.71)	488.04	3,304,805.55	3,281,033.98	5,498.46	3,275,535.52	29,270.03		
PARISH LIBRARY	10.520	53,671,640.41	41,638.24	(234,170.51)	7,898.72	53,487,006.86	53,102,272.93	88,990.51	53,013,282.42	473,724.44		
PARISH TAX	3.150	16,070,880.92	12,467.72	(70,117.60)	2,365.11	16,015,596.15	15,900,395.41	26,646.40	15,873,749.01	141,847.14		
SPECIAL LAW ENFORCEMENT1	4.360	22,244,139.94	17,256.91	(97,051.66)	3,273.61	22,167,618.80	22,008,166.34	36,882.00	21,971,284.34	196,334.46		
SPECIAL LAW ENFORCEMENT2	3.730	19,029,963.76	14,763.36	(83,028.14)	2,800.59	18,964,499.57	18,828,087.26	31,552.72	18,796,534.54	167,965.03		
SPECIAL LAW ENFORCEMENT3	6.900	35,202,882.02	27,310.24	(153,590.93)	5,180.72	35,081,782.05	34,829,437.56	58,368.31	34,771,069.25	310,712.80		
Total for Parish	52.733	269,036,750.35	208,717.53	(1,173,813.10)	39,593.46	268,111,248.24	266,182,714.64	446,077.68	265,736,636.96	2,374,611.28		
EAST BATON ROUGE SCHOOL DISTRICT												
ADDITIONAL AID TO PUBLIC SCHOOLS	6.500	29,535,999.13	28,882.59	(118,601.97)	4,459.63	29,450,739.38	29,229,607.89	47,639.82	29,181,968.07	268,771.31		
ADDITIONAL TEACHERS	2.780	12,632,319.63	12,352.86	(50,725.15)	1,907.35	12,595,854.69	12,501,278.44	20,375.18	12,480,903.26	114,951.43		
CONSTITUTIONAL SCHOOL	4.980	22,629,119.35	22,128.51	(90,867.36)	3,416.77	22,563,797.27	22,394,376.51	36,499.43	22,357,877.08	205,920.19		
SCHOOL - REPLACE REDUCED PAYMENTS	5.250	23,855,999.30	23,328.25	(95,793.90)	3,602.01	23,787,135.66	23,608,529.43	38,478.31	23,570,051.12	217,084.54		
SCHOOL EMP SALARY & BENEFITS	5.990	27,218,559.20	26,616.42	(109,296.28)	4,109.72	27,139,989.06	26,936,207.89	43,901.92	26,892,305.97	247,683.09		
SCHOOL EMP SALARY & BENEFITS1	1.860	8,451,839.75	8,264.87	(33,938.41)	1,276.14	8,427,442.35	8,364,164.72	13,632.32	8,350,532.40	76,909.95		
SCHOOL EMP SALARY & BENEFITS2	7.140	32,444,159.05	31,726.42	(130,279.70)	4,898.73	32,350,504.50	32,107,600.05	52,330.51	32,055,269.54	295,234.96		
SCHOOL EMP SALARY & BENEFITS3	7.190	32,671,359.04	31,948.60	(131,192.01)	4,933.05	32,577,048.68	32,332,443.18	52,696.97	32,279,746.21	297,302.47		
SPECIAL-SCHOOL MAINTENANCE	1.040	4,725,759.86	4,621.21	(18,976.32)	713.54	4,712,118.29	4,676,737.27	7,622.37	4,669,114.90	43,003.39		
SPECIAL-SUPPORT ADAPP	0.720	3,271,679.90	3,199.30	(13,137.45)	493.99	3,262,235.74	3,237,741.19	5,277.03	3,232,464.16	29,771.58		
Total for East Baton Rouge School District	43.450	197,436,794.21	193,069.03	(792,808.55)	29,810.93	196,866,865.62	195,388,686.57	318,453.86	195,070,232.71	1,796,632.91		
CONS. ROAD LIGHTING DISTRICT NO. 1	1.850	373,204.07	152.20	(1,723.52)	153.02	371,785.77	368,843.29	741.65	368,101.64	3,684.13		

(Continued)

EAST BATON ROUGE PARISH SHERIFF
(As Ex-officio Parish Tax Collector)
Baton Rouge, Louisiana
Schedule of the 2022 Tax Roll and Settlements to Taxing Bodies

For the year ended June 30, 2023
(See Independent Accountants' Examination Report)

TAXING AREA/TAX DESCRIPTION	MILLAGE	AMOUNT CHARGED PER GRAND			NET ADJUDICATED		TOTAL TAXES COLLECTIBLE	LESS:		NET SETTLED	(Note 1) REMAINDER NOT COLLECTED
		RECAPITULATION	SUPPLEMENTS	DEDUCTS	PROPERTIES	SETTLEMENTS		REFUNDS			
FIRE DISTRICTS											
ALSEN FIRE PROTECT. DIST. NO. 9 (1)	10.000	205,887.15	-	(434.52)	17.09	205,469.72	203,183.81	378.91	202,804.90	2,664.82	
ALSEN FIRE PROTECT. DIST. NO. 9 (2)	5.000	102,943.58	-	(217.26)	8.54	102,734.86	101,591.90	189.45	101,402.45	1,332.41	
BROWNSFIELD FIRE DISTRICT NO. 3 (1)	5.000	170,050.95	3.75	(2,241.84)	102.25	167,915.11	165,582.04	745.44	164,836.60	3,078.51	
BROWNSFIELD FIRE DISTRICT NO. 3 (2)	10.000	340,101.90	7.50	(4,483.68)	204.50	335,830.22	331,164.09	1,490.89	329,673.20	6,157.02	
BROWNSFIELD FIRE DISTRICT NO. 3 (3)	10.000	340,101.90	7.50	(4,483.68)	204.50	335,830.22	331,164.09	1,490.89	329,673.20	6,157.02	
BROWNSFIELD FIRE DISTRICT NO. 3 (4)	10.000	340,101.91	7.50	(4,483.67)	204.50	335,830.24	331,164.10	1,490.89	329,673.21	6,157.03	
CENTRAL FIRE DISTRICT NO. 4 (1)	10.000	2,207,787.37	490.11	(15,051.63)	323.80	2,193,549.65	2,187,103.96	5,270.01	2,181,833.95	11,715.70	
CENTRAL FIRE DISTRICT NO. 4 (2)	5.000	1,103,893.69	245.05	(7,525.82)	161.90	1,096,774.82	1,093,551.97	2,635.01	1,090,916.96	5,857.86	
CENTRAL FIRE DISTRICT NO. 4 (3)	4.250	938,309.63	208.30	(6,396.94)	137.61	932,258.60	929,519.17	2,239.75	927,279.42	4,979.18	
CHANEYVILLE FIRE DISTRICT (1)	10.000	121,774.78	-	(2,315.40)	2.20	119,461.58	119,560.44	413.00	119,147.44	314.14	
CHANEYVILLE FIRE DISTRICT (2)	10.000	121,774.78	-	(2,315.40)	2.20	119,461.58	119,560.44	413.00	119,147.44	314.14	
CHANEYVILLE FIRE DISTRICT (3)	10.000	121,774.77	-	(2,315.41)	2.20	119,461.56	119,560.43	413.01	119,147.42	314.14	
EAST SIDE FIRE DISTRICT NO. 5 (1)	10.000	1,102,440.61	6.09	(12,100.05)	136.80	1,090,483.45	1,088,283.65	2,410.20	1,085,873.45	4,610.00	
EAST SIDE FIRE DISTRICT NO. 5 (2)	5.000	551,220.31	3.05	(6,050.02)	68.40	545,241.74	544,141.84	1,205.10	542,936.74	2,305.00	
EAST SIDE FIRE DISTRICT NO. 5 (3)	7.500	826,830.46	4.58	(9,075.04)	102.60	817,862.60	816,212.76	1,807.65	814,405.11	3,457.49	
EAST SIDE FIRE DISTRICT NO. 5 (4)	6.500	716,586.40	3.97	(7,865.03)	88.92	708,814.26	707,384.39	1,566.63	705,817.76	2,996.50	
HOOPER ROAD FIRE DIST. NO. 6 (1)	10.000	647,999.15	3,371.94	(2,807.40)	645.20	649,208.89	645,381.38	1,379.50	644,001.88	5,207.01	
HOOPER ROAD FIRE DIST. NO. 6 (2)	10.000	647,999.16	3,371.94	(2,807.40)	645.20	649,208.90	645,381.38	1,379.50	644,001.88	5,207.02	
HOOPER ROAD FIRE DIST. NO. 6 (3)	5.000	323,999.58	1,685.97	(1,403.70)	322.60	324,604.45	322,690.69	689.75	322,000.94	2,603.51	
HOOPER ROAD FIRE DIST. NO. 6 (4)	15.000	971,998.73	5,057.91	(4,211.10)	967.80	973,813.34	968,072.06	2,069.25	966,002.81	7,810.53	
PRIDE FIRE DISTRICT NO. 8 (1)	10.000	204,532.57	14.90	(1,301.91)	23.70	203,269.26	203,333.30	792.60	202,540.70	728.56	
PRIDE FIRE DISTRICT NO. 8 (2)	15.000	306,798.86	22.35	(1,952.87)	35.55	304,903.89	304,999.93	1,188.90	303,811.03	1,092.86	
ST. GEORGE FIRE DISTRICT NO. 2 (1) - EXP 2027	6.000	9,121,101.61	7,292.57	(43,381.09)	17.04	9,085,030.13	9,059,448.15	18,560.90	9,040,887.25	44,142.88	
ST. GEORGE FIRE DISTRICT NO. 2 (2) - EXP 2023	4.000	6,080,734.41	4,861.72	(28,920.73)	11.36	6,056,686.76	6,039,632.12	12,373.93	6,027,258.19	29,428.57	
ST. GEORGE FIRE DISTRICT NO. 2 (5) - EXP 2031	1.250	1,900,229.50	1,519.29	(9,037.73)	3.55	1,892,714.61	1,887,385.04	3,866.85	1,883,518.19	9,196.42	
ST. GEORGE FIRE DISTRICT NO. 2 (6) - EXP 2024	2.000	3,040,367.20	2,430.86	(14,460.36)	5.68	3,028,343.38	3,019,816.06	6,186.96	3,013,629.10	14,714.28	
ST. GEORGE FIRE DISTRICT NO. 2 (3) - EXP 2024	1.250	1,900,229.50	1,519.29	(9,037.73)	3.55	1,892,714.61	1,887,385.04	3,866.85	1,883,518.19	9,196.42	
ST. GEORGE FIRE DISTRICT NO. 2 (4) - EXP 2031	1.500	2,280,275.40	1,823.15	(10,845.27)	4.26	2,271,257.54	2,264,862.05	4,640.22	2,260,221.83	11,035.71	
ST. GEORGE FIRE DISTRICT NO. 2 (1)	1.250	69,859.11	-	(228.75)	-	69,630.36	69,465.75	35.34	69,430.41	199.95	
ST. GEORGE FIRE DISTRICT NO. 2 (2)	1.500	83,830.93	-	(274.50)	-	83,556.43	83,358.90	42.41	83,316.49	239.94	
ST. GEORGE FIRE DISTRICT NO. 2 (3)	6.000	335,323.73	-	(1,098.00)	-	334,225.73	333,435.59	169.61	333,265.98	959.75	
ST. GEORGE FIRE DISTRICT NO. 2 (4)	1.250	69,859.11	-	(228.75)	-	69,630.36	69,465.75	35.34	69,430.41	199.95	
ST. GEORGE FIRE DISTRICT NO. 2 (5)	4.000	223,549.15	-	(732.00)	-	222,817.15	222,290.40	113.08	222,177.32	639.83	
ST. GEORGE FIRE DISTRICT NO. 2 (6)	2.000	111,774.58	-	(366.00)	-	111,408.58	111,145.19	56.54	111,088.65	319.93	
ZACHARY FIRE DISTRICT NO. 1	9.000	517,968.61	-	(2,048.02)	9.44	515,930.03	513,320.79	856.36	512,464.43	3,465.60	
Total Fire Districts	234.250	38,150,011.08	33,959.29	(222,498.70)	4,462.94	37,965,934.61	37,839,598.65	82,463.72	37,757,134.93	208,799.68	

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EAST BATON ROUGE PARISH SHERIFF
(As Ex-officio Parish Tax Collector)
Baton Rouge, Louisiana
Schedule of the 2022 Tax Roll and Settlements to Taxing Bodies

For the year ended June 30, 2023
(See Independent Accountants' Examination Report)

TAXING AREA/TAX DESCRIPTION	MILLAGE	AMOUNT CHARGED PER GRAND			NET ADJUDICATED		TOTAL TAXES COLLECTIBLE	LESS:		NET SETTLED	(Note 1) REMAINDER NOT COLLECTED
		RECAPITULATION	SUPPLEMENTS	DEDUCTS	PROPERTIES	SETTLEMENTS		REFUNDS			
OTHER											
B.R. CAPITAL AREA TRANSIT SYSTEM	10.600	22,031,226.85	30,612.82	(90,730.83)	6,139.89	21,977,248.73	21,683,419.50	36,697.96	21,646,721.54	330,527.19	
B.R. FIRE DEPT. SALARY & BENEFIT	6.000	13,736,699.83	17,283.02	(25,569.03)	3,449.32	13,731,863.14	13,543,049.97	6,150.27	13,536,899.70	194,963.44	
B.R. GENERAL FUND	5.750	13,491,470.40	16,562.88	(25,380.86)	3,305.86	13,485,958.28	13,304,225.72	6,013.95	13,298,211.77	187,746.51	
B.R. POLICE SYSTEM	0.870	2,041,318.13	2,506.04	(3,840.23)	500.19	2,040,484.13	2,012,987.19	909.94	2,012,077.25	28,406.88	
BAKER CAPITAL AREA TRANSIT SYSTEM	10.600	622,612.92	-	(8,839.40)	160.83	613,934.35	609,980.21	1,477.84	608,502.37	5,431.98	
BAKER CITY GENERAL FUND	5.760	459,549.14	-	(3,696.94)	87.35	455,939.55	452,404.32	53.82	452,350.50	3,589.05	
BAKER SCHOOL CONSTITUTIONAL	5.000	292,176.72	-	(4,169.55)	75.85	288,083.02	286,219.38	697.10	285,522.28	2,560.74	
BAKER SCHOOL MILLAGE	38.200	2,232,230.10	-	(31,855.34)	579.47	2,200,954.23	2,186,716.08	5,325.83	2,181,390.25	19,563.98	
CENTRAL SCHOOL BOND PROP #2	9.250	1,964,738.01	453.34	(13,879.85)	299.52	1,951,611.02	1,949,916.85	4,708.51	1,945,208.34	6,402.68	
CENTRAL SCHOOL BOND PROP #3	14.400	3,058,619.17	705.74	(21,607.55)	466.27	3,038,183.63	3,035,546.23	7,330.00	3,028,216.23	9,967.40	
CENTRAL SCHOOL CONSTITUTIONAL	3.910	830,500.06	191.63	(5,867.05)	126.61	824,951.25	824,235.12	1,990.30	822,244.82	2,706.43	
CENTRAL SCHOOL MILLAGE	32.520	6,907,381.61	1,593.81	(48,797.03)	1,052.99	6,861,231.38	6,855,275.22	16,553.57	6,838,721.65	22,509.73	
DOWNTOWN DEVELOPMENT DISTRICT	10.000	718,051.25	130.22	(3,459.30)	152.20	714,874.37	713,368.09	300.60	713,067.49	1,806.88	
PONTCHARTRAIN LEVEE DISTRICT	3.530	1,319,692.42	-	(4,332.65)	25.21	1,315,384.98	1,314,036.82	2,658.35	1,311,378.47	4,006.51	
ZACHARY CITY	5.480	1,139,343.82	-	(5,728.83)	94.19	1,133,709.18	1,123,476.77	935.43	1,122,541.34	11,167.84	
ZACHARY SCHOOL CONSTITUTIONAL	5.000	1,435,148.37	-	(8,393.15)	85.94	1,426,841.16	1,416,928.97	2,468.67	1,414,460.30	12,380.86	
ZACHARY SCHOOL BOND (2)	5.860	1,681,993.89	-	(9,836.78)	100.73	1,672,257.84	1,660,640.76	2,893.28	1,657,747.48	14,510.36	
ZACHARY SCHOOL BOND (3)	6.980	2,003,467.13	-	(11,716.84)	119.99	1,991,870.28	1,978,032.84	3,446.26	1,974,586.58	17,283.70	
ZACHARY SCHOOL BOND (4)	11.160	3,203,251.17	-	(18,733.52)	191.84	3,184,709.49	3,162,585.46	5,510.06	3,157,075.40	27,634.09	
ZACHARY SCHOOL MILLAGE	38.200	10,964,533.57	-	(64,123.71)	656.65	10,901,066.51	10,825,337.29	18,860.61	10,806,476.68	94,589.83	
Total Other	229.070	90,134,004.56	70,039.50	(410,558.44)	17,670.90	89,811,156.52	88,938,382.79	124,982.35	88,813,400.44	997,756.08	
Total Ad-Valorem Taxes	561.353	595,130,764.27	505,937.55	(2,601,402.31)	91,691.25	593,126,990.76	588,718,225.94	972,719.26	587,745,506.68	5,381,484.08	
SPECIAL DISTRICT FEE ASSESSMENT											
BROADMOOR CRIME DISTRICT		190,600.00	-	-	-	190,600.00	189,887.97	-	189,887.97	712.03	
BURBANK CRIME PREVENTION		266,875.00	-	(100.00)	-	266,775.00	265,197.81	-	265,197.81	1,577.19	
CAPITAL HEIGHTS CRIME DISTRICT		90,050.00	-	-	-	90,050.00	89,849.92	-	89,849.92	200.08	
CONCORD CRIME PREVENTION		19,946.50	-	-	-	19,946.50	19,722.79	-	19,722.79	223.71	
CROSSCREEK-HERMITAGE CRIME DISTRICT		47,700.00	-	-	-	47,700.00	47,497.58	-	47,497.58	202.42	
FAIRWOOD CRIME DISTRICT		33,444.40	-	-	-	33,444.40	33,394.24	-	33,394.24	50.16	
FOREST HEIGHTS PARK CRIME DISTRICT		21,960.00	-	-	-	21,960.00	21,359.76	-	21,359.76	600.24	
FOREST OAK-WINDSOR PLACE CRIME DISTRICT		308,575.00	-	-	2,100.00	310,675.00	290,948.43	-	290,948.43	19,726.57	
GOODWOOD HOMESITES CRIME DISTRICT		46,900.00	-	-	-	46,900.00	46,750.00	-	46,750.00	150.00	
GREENWOOD CRIME		29,750.00	-	-	-	29,750.00	29,373.66	-	29,373.66	376.34	
HARVEST ROAD LIGHTING		50,747.90	-	-	-	50,747.90	50,747.90	-	50,747.90	-	
JEFFERSON PLACE-BOCAGE CRIME DISTRICT		195,000.00	1,000.00	-	-	196,000.00	195,999.90	-	195,999.90	0.10	

(Continued)

EAST BATON ROUGE PARISH SHERIFF
(As Ex-officio Parish Tax Collector)
Baton Rouge, Louisiana
Schedule of the 2022 Tax Roll and Settlements to Taxing Bodies

For the year ended June 30, 2023
(See Independent Accountants' Examination Report)

TAXING AREA/TAX DESCRIPTION	MILLAGE	AMOUNT CHARGED PER GRAND	SUPPLEMENTS	DEDUCTS	NET ADJUDICATED	TOTAL TAXES	LESS:	REFUNDS	NET	(Note 1)
		RECAPITULATION			PROPERTIES	COLLECTIBLE	SETTLEMENTS		SETTLED	REMAINDER NOT COLLECTED
MAYFAIR PARK CRIME DISTRICT		63,792.00	-	-	-	63,792.00	61,941.37	-	61,941.37	1,850.63
MELROSE EAST CRIME DISTRICT		96,000.00	-	-	1,200.00	97,200.00	91,199.79	-	91,199.79	6,000.21
MELROSE PLACE CRIME DISTRICT		57,000.00	-	-	-	57,000.00	56,698.50	-	56,698.50	301.50
MONTICELLO CRIME DISTRICT		87,800.00	-	-	-	87,800.00	87,147.35	-	87,147.35	652.65
OLD GOODWOOD CRIME DISTRICT		312,350.00	-	-	-	312,350.00	311,668.29	125.00	311,543.29	806.71
PARK FOREST CRIME DISTRICT		121,500.00	-	-	-	121,500.00	120,967.45	-	120,967.45	532.55
PARK FOREST EAST CRIME DISTRICT		25,760.00	-	-	-	25,760.00	25,620.00	-	25,620.00	140.00
PARKWOOD TERRACE CRIME DISTRICT		23,400.00	-	-	-	23,400.00	23,298.99	-	23,298.99	101.01
RIVERBEND CRIME DISTRICT		71,550.00	-	-	-	71,550.00	71,549.98	-	71,549.98	0.02
SHENANDOAH CRIME DISTRICT		129,375.00	-	-	-	129,375.00	129,199.89	-	129,199.89	175.11
SHERWOOD FOREST CRIME DISTRICT		240,450.00	-	(2,325.00)	-	238,125.00	237,331.52	75.00	237,256.52	868.48
SOUTHERN HEIGHTS CRIME DISTRICT		52,200.00	-	-	100.00	52,300.00	50,861.65	-	50,861.65	1,438.35
TARA CRIME DISTRICT		68,530.00	-	-	-	68,530.00	68,308.21	-	68,308.21	221.79
UNIVERSITY ACRES CRIME DISTRICT		80,300.00	-	-	-	80,300.00	80,341.31	41.43	80,299.88	0.12
VILLA DEL REY CRIME DISTRICT		124,950.00	-	-	150.00	125,100.00	124,131.20	-	124,131.20	968.80
WEDGEWOOD CRIME DISTRICT		60,825.00	-	-	-	60,825.00	60,634.85	-	60,634.85	190.15
WESTMINSTER/PINE PARK CRIME DISTRICT		73,250.00	-	-	-	73,250.00	72,870.86	-	72,870.86	379.14
WOODLAWN CRIME PREVENTION		79,800.00	-	-	-	79,800.00	79,650.00	-	79,650.00	150.00
ALSEN FIRE DISTRICT		12,136.00	-	-	64.00	12,200.00	12,124.42	-	12,124.42	75.58
BROWNSFIELD FIRE DISTRICT		99,648.00	-	(32.00)	64.00	99,680.00	98,463.32	32.00	98,431.32	1,248.68
CENTRAL FIRE DISTRICT		408,938.00	-	(224.00)	64.00	408,778.00	407,257.19	40.00	407,217.19	1,560.81
CHANEYVILLE FIRE DISTRICT		45,280.00	-	(64.00)	-	45,216.00	44,670.46	32.00	44,638.46	577.54
EASTSIDE FIRE DISTRICT		237,360.00	-	(32.00)	32.00	237,360.00	236,423.84	-	236,423.84	936.16
HOOPER FIRE DISTRICT		168,376.00	4,480.00	(64.00)	416.00	173,208.00	171,080.45	-	171,080.45	2,127.55
PRIDE FIRE DISTRICT		53,472.00	-	(64.00)	32.00	53,440.00	53,103.20	32.00	53,071.20	368.80
ST. GEORGE FIRE DISTRICT		1,306,767.00	160.00	(160.00)	-	1,306,767.00	1,303,235.34	188.10	1,303,047.24	3,719.76
ZACHARY FIRE DISTRICT		68,000.00	-	-	-	-	67,475.67	32.00	-	-
BAKER CITY LIENS		19,020.00	-	-	5,350.00	-	15,190.35	-	-	-
BATON ROUGE CONDEMNATION		144,464.58	-	(4,050.00)	7,497.00	147,911.58	81,203.35	-	81,203.35	66,708.23
BLIGHT COURT		100,627.00	-	(3,100.00)	1,460.00	98,987.00	77,015.23	-	77,015.23	21,971.77
TAX COMM. FEE FOR BANKS & INS. CO.	0.300	81,145.55	-	(12.28)	-	81,133.27	77,147.24	12.28	77,134.96	3,998.31
TAX COMM. FEE FOR UTILITY COS.	0.400	146,909.83	-	(139.30)	-	146,770.53	146,723.01	139.30	146,583.71	186.82
GRAND TOTAL	0.700	5,962,524.76	5,640.00	(10,366.58)	18,529.00	5,883,957.18	5,825,264.24	749.11	5,741,881.11	142,076.07
	562.053	601,093,289.03	511,577.55	(2,611,768.89)	110,220.25	599,010,947.94	594,543,490.18	973,468.37	593,487,387.79	5,523,560.15

(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.

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, 2023
(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 2022 Tax Roll and Settlements to Taxing Bodies is true and correctly reflects all taxes, licenses, etcetera collected and distributed by my office during the period from July 1, 2022, to June 30, 2023, and that the cash available for settlement of the unsettled collections amounted to \$5,604,434 as of June 30, 2023, 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
25th day of October, 2023.

Notary Public Deuk Ransome # 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 2022 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 current ad valorem taxes collected are 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 tax collections totaled \$72,883,184.72 reflected in the accompanying Schedule of the 2022 Tax Roll and Settlements to Taxing Bodies, filed suit in the 19th Judicial District Court on November 7, 2022. The lawsuit asserts that the statute is unconstitutional or is being unconstitutionally applied as these deductions include amounts taken from dedicated taxes. Of the taxes collected in 2022, the Sheriff deducted \$2,052,240 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, bringing 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 2022, the Sheriff deducted \$2,052,240 from distributions to City Parish and placed that balance into the registry of the court pending final judgement. At June 30, 2023, deposits with the registry of the court totaled \$4,104,480. Settlements on the Schedule of the 2022 Tax roll and Settlements to Taxing Bodies are not affected by these deductions from distributions. The Sheriff will continue to employ the same process of deducting from distributions to BREC and City Parish and depositing those amounts in the registry of the court, until these disputes are resolved. The outcome of the above outlined litigation may affect tax settlements resulting in a change to the current process, and ultimately amounts distributed to all taxing districts.