

1 Parcel Apportionment to generate the estimated Fire Services Assessed Cost for the Fiscal  
 2 Year commencing October 1, 2009, are hereby established as follows:

<u>LAND DESIGNATION</u>	<u>TOTAL COST OF FIRE (PER DWELLING OR PER 100 SQUARE FEET UP TO 100,000 SQUARE FEET)</u>
10 RESIDENTIAL	\$ 100.85
11 COMMERCIAL	\$ 22.64
12 INDUSTRIAL	\$ 1.49
13 INSTITUTIONAL	\$ 6.91
14 GOVERNMENT	\$ 18.34
15 NURSING HOME	\$ 97.18

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 17 The above rates of assessment are hereby approved. Fire Services Assessments for fire  
 18 services, facilities, and programs in the amounts set forth in the updated Assessment Roll,  
 19 as herein approved, are hereby levied and imposed on all parcels of Assessed Property  
 20 described in such Assessment Roll for the Fiscal Year beginning October 1, 2009.

21 (D) As authorized in Section 8.9.1 of Resolution No. 1986, interim Fire Services  
 22 Assessments are also levied and imposed against all property for which a Certificate of  
 23 Occupancy is issued after adoption of this Resolution based upon the rates of assessment  
 24 approved herein.

25 (E) Fire Service Assessments shall constitute a lien upon the Assessed Property so  
 26 assessed equal in rank and dignity with the liens of all state, county, district or municipal  
 27 taxes and other non-ad valorem assessments. Except as otherwise provided by law, such  
 28 lien shall be superior in dignity to all other liens, titles and claims, until paid.

29 (F) The Assessment Roll, as herein approved, together with the correction of any  
 30 errors or omissions as provided for in the Ordinance and the Resolution, shall be delivered  
 31 to the Tax Collector for collection using the tax bill collection method in the manner  
 32 prescribed by the Ordinance.