

determination that all parcels assessed derive a special benefit in a manner consistent with the legislative declarations, determinations and findings as set forth in the Ordinance, the Initial Assessment Resolution (as revised and amended by Resolution No. 110-97), the Final Assessment Resolution, as amended, and the Preliminary Rate Resolution from the fire rescue services, facilities, or programs to be provided, and a legislative determination that the Fire Rescue Assessments are fairly and reasonably apportioned among the properties that receive the special benefit as set forth in the Preliminary Rate Resolution.

(B) The method for computing Fire Rescue Assessments described or referenced in the Preliminary Rate Resolution is approved. The Parcel Apportionment Methodology described in Appendix A of the Preliminary Rate Resolution and adopted in Section 7 of the Preliminary Rate Resolution, is approved.

(C) For the Fiscal Year beginning October 1, 2011, the estimated Fire Rescue Assessed Costs to be assessed are \$4,274,194.00. The Fire Rescue Assessments to be assessed and apportioned among benefitted parcels, pursuant to the Cost Apportionment and Parcel Apportionment to generate the estimated Fire Rescue Assessed Costs for the Fiscal Year commencing October 1, 2011, are established as follows:

PROPERTY USE CATEGORIES	Rate Per Dwelling Unit				
	Residential	Per Dwelling Unit		\$128.42	
NON-RESIDENTIAL PROPERTY USE CATEGORIES	Vacant Per Acreage		\$218.96		
	Institutional / Assembly / Educational Per Acreage		\$316.71		
Multiplier	Building classification (in square footage range)	Commercial / Hotel-Motel / Medical	Industrial/ Warehouse		
	1	< 1,999		\$559.71	\$330.88
	1.375	2,000 - 3,499		\$769.60	\$454.95
	2.13	3,500 - 4,999		\$1,189.38	\$703.11
3.75	5,000 - 9,999		\$2,098.90	\$1,240.78	

7.50	10,000 - 19,999	\$4,197.80	\$2,481.57
12.50	20,000 - 29,999	\$6,996.34	\$4,135.95
17.50	30,000 - 39,999	\$9,794.88	\$5,790.33
22.50	40,000 - 49,999	\$12,593.41	\$7,444.71
25.00	> 50,000	\$13,992.68	\$8,271.90

(D) The above rates of assessment are approved. Fire Rescue Assessments for fire rescue services, facilities and programs in the amounts set forth in the updated Assessment Roll, as approved, are levied and re-imposed on all parcels of assessed property described in the Assessment Roll for the Fiscal Year beginning October 1, 2011.

(E) No Fire Rescue Assessment shall be imposed upon a parcel, the use of which is wholly exempt from Ad Valorem taxation under Florida law.

(F) As authorized in Section 2.13 of the Ordinance, interim Fire Rescue Assessments are also levied and imposed against all property for which a Certificate of Occupancy was issued, after adoption of this Resolution and based upon the rates of assessment approved in this Resolution.

(G) Fire Rescue Assessments shall constitute a lien upon the assessed property so assessed equal in rank and dignity with the liens of all state, county, district or municipal taxes and other Non-Ad Valorem assessments, except as otherwise provided by law and such lien shall be superior in dignity to all other liens, titles and claims, until paid.

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

Section 4. That the Preliminary Rate Resolution is confirmed.

Section 5. That the adoption of this Annual Rate Resolution shall be the final adjudication of the issues presented including, but not limited to, the determination of special benefit and fair apportionment to the assessed property, the method of apportionment and assessment, the rate of assessment, the Assessment Roll and the levy and lien of the Fire Rescue Assessments, unless proper steps are initiated in a court of competent jurisdiction to secure relief within twenty (20) days from the date of adoption of this Annual Rate Resolution.