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 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.

- (C) The method for computing Fire Rescue Assessments described and referenced in the Preliminary Rate Resolution is hereby approved. The Parcel Apportionment methodology described in Appendix D and adopted in Section 7 of the Preliminary Rate Resolution is hereby approved.
- (D) For the Fiscal Year beginning on October 1, 2011, the estimated Fire Rescue Assessed Cost to be assessed is \$1,974,809.00. The Fire Rescue Assessments to be assessed and apportioned among benefited parcels pursuant to the Cost Apportionment and Parcel Apportionment to generate the estimated Fire Rescue Assessed Cost for the Fiscal Year that began on October 1, 2011, are hereby established as follows:

Fire Class Category	Fire Rescue Assessment Rate	Billing Unit
Residential Property	\$210.00	Per Dwelling Unit
Commercial Property	\$.4965	Per Square Foot
Institutional Property	\$.2646	Per Square Foot

(E) The above rates of assessment are hereby approved. Fire Rescue Assessments for fire rescue services, facilities, and programs in the amounts set forth in the Assessment Roll, as herein approved, are hereby levied and imposed on all parcels of Assessed Property described in such Assessment Roll for the Fiscal Year beginning on October 1, 2011.