(b) The method for computing Fire Rescue Assessments and the Parcel Apportionment methodology referenced in the 2021 Report, approved and incorporated into the 2021 Preliminary Rate Resolution adopted by the City Commission, and the 2021 Final Report, as approved and incorporated into this 2021 Annual Resolution, is hereby approved and reaffirmed. 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 Assessed Cost for the Fiscal Year commencing October 1, 2021, are hereby established as follows:

PROPERTY USE	RATE BASIS	RATE
CATEGORIES		
Residential	Per Dwelling Unit	\$267.94
Vacant	Per Acre	\$ 93.88
Commercial	Per Square Foot	\$0.3815
Industrial/Warehouse	Per Square Foot	\$0.0310

FY2021-22 Fire Rescue Assessment Rates

(c) The above rates of assessment are hereby finally approved. Fire Rescue Assessments for fire protection services, facilities, and programs in the amounts set forth in the updated Assessment Roll, as herein amended and approved, are hereby levied and reimposed on all parcels of Assessed Property described in such Assessment Roll for the Fiscal Year beginning October 1, 2021.

(d) No Fire Rescue Assessment shall be imposed upon a parcel of Government Property or upon Buildings the use of which is wholly exempt from ad valorem taxation under Florida law. Any shortfall in the expected Fire Rescue Assessment proceeds due to any reduction or exemption from payment of the Fire Rescue Assessments required by law or authorized by the City Commission shall be supplemented by any legally available funds, or combination of such funds, and shall not be paid for by proceeds or funds derived from the Fire Rescue Assessments.