

RESOLUTION NO. 21-192

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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, the Final Assessment Resolution, and the Preliminary Rate Resolution from the fire 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 hereby approved. The Parcel Apportionment methodology described in Appendix B of the Preliminary Rate Resolution and adopted in Section 7 of the Preliminary Rate Resolution is hereby approved.

(C) For the Fiscal Year beginning October 1, 2021, the estimated Fire Rescue Assessed Cost to be assessed is \$50,121,551. 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 commencing October 1, 2021, are hereby established as follows:

RESIDENTIAL PROPERTY USE CATEGORIES	Rate Per Dwelling Unit			
All Residential	\$311			
NON-RESIDENTIAL PROPERTY USE CATEGORIES	Rate Per Unit			
NON-RESIDENTIAL PROPERTY USE CATEGORIES	Building Classification (in square foot ranges)	Commercial	Industrial/ Warehouse	Institutional
	< 1,999	\$476	\$78	\$1,273
	2,000 - 3,499	\$951	\$156	\$2,546
	3,500 - 4,999	\$1,663	\$273	\$4,455
	5,000 - 9,999	\$2,376	\$390	\$6,364
	10,000 - 19,999	\$4,752	\$779	\$12,727
	20,000 - 29,999	\$9,503	\$1,558	\$25,453
	30,000 - 39,999	\$14,255	\$2,337	\$38,179

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	40,000 - 49,999	\$19,006	\$3,115	\$50,905
	50,000 - 59,999	\$23,758	\$3,894	\$63,631
	60,000 - 69,999	\$28,509	\$4,673	\$76,357
	70,000 - 79,999	\$33,260	\$5,451	\$89,084
	80,000 - 89,999	\$38,012	\$6,230	\$101,810
	90,000 - 99,999	\$42,763	\$7,009	\$114,536
	>100,000	\$47,515	\$7,787	\$127,262

(D) The above rates of assessment are hereby approved. Except as otherwise provided herein, the Fire Rescue Assessments for fire rescue services, facilities, and programs in the amounts set forth in the updated Assessment Roll, as herein approved, are hereby levied and imposed on all parcels of Assessed Properties described in the Assessment Roll for the Fiscal Year beginning October 1, 2021.

(E) No Fire Rescue Assessment shall be imposed upon a Building located on a parcel of Institutional Property whose Building use 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.

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

(G) Fire Rescue Assessments shall constitute a lien upon the Assessed Properties 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, such lien shall be superior in dignity to all other liens, titles and claims, until paid.

(H) The Assessment Roll as herein 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. The Assessment Roll, as delivered to the Tax Collector, shall be accompanied by a Certificate to Non-Ad Valorem Assessment Roll in substantially the form attached hereto as Appendix C.