## Section 4: REIMPOSITION OF FIRE INSPECTION ASSESSMENTS.

- (A) The parcels of Assessed Property described in the Assessment Roll, as updated, which is approved, are found to be specially benefited by the provision of the fire inspection services, facilities, and programs described or referenced in the Preliminary Rate Resolution in the amount of the Fire Inspection Assessment set forth in the updated Assessment Roll, a copy of which was present or available for inspection at the above referenced public hearing and is incorporated herein. It is ascertained, determined and declared that each parcel of Assessed Property within the City will be specially benefited by the City's provision of fire inspection services, facilities, and programs in an amount not less than the Fire Inspection Assessment for such parcel, computed in the manner set forth in the Preliminary Rate Resolution.
- (B) Adoption of this Annual Rate Resolution constitutes a legislative 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, the Final Assessment Resolution, and the Preliminary Rate Resolution from the fire inspection services, facilities, or programs to be provided and a legislative determination that the Fire Inspection 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 Inspection Assessments described and referenced in the Preliminary Rate Resolution is approved. The apportionment methodology adopted in Section 7 of the Preliminary Rate Resolution is approved.
- (D) For the Fiscal Year beginning October 1, 2021, the estimated Fire Inspection Costs to be assessed is \$2,258,000.00. The Fire Inspection Assessments to be assessed and apportioned among benefited parcels to generate the estimated Fire Inspection Assessed Cost for the Fiscal Year commencing October 1, 2021, are established as follows:

Billing Unit Type	Building Area	Residential Rate	Non-Residential Rates
Dwelling Unit	N/A	\$21	
Building	≤ 2,499 sq ft		\$93
	2,500 - 4,999 sq ft		\$164
	5,000 - 7,499 sq ft		\$308
	7,500 - 9,999 sq ft		\$452
	10,000 - 19,999 sq ft		\$596
	20,000 - 29,999 sq ft		. \$1,171
	30,000 - 39,999 sq ft		\$1,746
	40,000 - 49,999 sq ft		\$2,321
	50,000 - 59,999 sq ft		\$2,896

60,000 - 69,999 sq ft	\$3,471
 70,000 - 79,999 sq ft	\$4,046
 80,000 - 89,999 sq ft	\$4,621
90,000 - 99,999 sq ft	\$5,196
100,000 - 124,999 sq ft	\$5,771
125,000 - 149,999 sq ft	\$7,208
≥ 150,000 sq ft	\$8,646

- (E) No Fire Inspection Assessment shall be imposed upon Buildings located on a parcel of Government Property whose Building uses are wholly exempt from ad valorem taxation under Florida law. Further, no Fire Inspection Assessment shall be imposed upon the portion of Buildings located on a parcel of Government Property whose Building uses are partially exempt from ad valorem taxation under Florida law. Only the portions of such Buildings that are subject to ad valorem taxation under Florida law and determined as such by the Property Appraiser shall be subject to the Fire Inspection Assessment. Any shortfall in the expected Fire Inspection Assessment proceeds due to any reduction or exemption from payment of the Fire Inspection 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 Inspection Assessments.
- (F) No Fire Inspection Assessment shall be imposed upon property that is owned and used as a homestead by a person who has a total and permanent disability as a result of an injury or injuries sustained in the line of duty while serving as a first responder in the state of Florida or during an operation in another state or country authorized by the state of Florida or a political subdivision of the state of Florida, provided that the Property Appraiser, based on these facts, has determined that the property is exempt from ad valorem taxation. This exemption carries over to the benefit of the surviving spouse, provided that (i) the surviving spouse holds the legal or beneficial title to the homestead, permanently resides on the homestead, and does not remarry, and (ii) the Property Appraiser, based on these facts, has determined that the property is exempt from ad valorem taxation.

No Fire Inspection Assessment shall be imposed upon property that is owned and used as a homestead by the surviving spouse of a first responder who died in the line of duty while employed by the state of Florida or any political subdivision of the state of Florida, including authorities and special districts, provided that (i) the surviving spouse holds the legal or beneficial title to the homestead, permanently resides on the homestead, and does not remarry, and (ii) the Property Appraiser, based on these facts, has determined that the property is exempt from ad valorem taxation.

(G) No Fire Inspection Assessment shall be imposed upon property that is owned and used as a homestead by a veteran who was honorably discharged with a service-connected total and permanent disability, provided that the Property Appraiser, based on these facts, has determined that the property is exempt from ad valorem