

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.

(D) The method for computing Fire Rescue Assessments described and referenced in the Preliminary Rate Resolution is hereby approved. The Cost Apportionment and Parcel Apportionment methodologies described in Sections 6 and 7 of the Preliminary Rate Resolution are hereby approved.

(E) For the Fiscal Year beginning on October 1, 2021, the estimated Fire Rescue Assessed Cost to be assessed is \$3,338,801.72. 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, 2021, are hereby established as follows:

<b>Fire Class Category</b>	<b>Fire Rescue Assessment Rate</b>	<b>Billing Unit</b>
Residential Property	\$250.00	Per Dwelling Unit
Commercial Property	\$0.5911	Per Square Foot
Institutional Property	\$0.3150	Per Square Foot

(F) 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 are hereby levied and imposed on all parcels of Assessed Property included in such Assessment Roll for the Fiscal Year beginning on October 1, 2021.

(G) The following exemptions shall apply to the Fire Rescue Assessment program:

(1) No Fire Rescue Assessment shall be imposed upon a parcel of Government Property; however, Government Property that is owned by federal mortgage entities, such as the VA and HUD, shall not be exempted from the Fire Rescue Assessment;

(2) No Fire Rescue Assessment shall be imposed upon Buildings categorized as Institutional Property whose Building use is wholly exempt from ad valorem taxation under Florida law; and

(3) No Fire Rescue Assessment shall be imposed against any Building of Non-Residential Property located on a Tax Parcel that is classified by the Property Appraiser as agricultural lands pursuant to Section 193.461, Florida Statutes, unless that Building exceeds a just value of \$10,000 as determined by the Property Appraiser and is not a Pole Barn.