Apportionment to generate the estimated Fire Services Assessed Costs for the Fiscal Year commencing October 1, 2026, are hereby established as follows:

PROPERTY USE CATEGORY	RATE	UNIT OF MEASURE
Residential	$324.92	Per Dwelling Unit
Commercial	$45.62	Per 100 Square Feet, up to 400,000 sq. ft
Industrial/Warehouse	$6.17	Per 100 Square Feet, up to 400,000 sq. ft
Institutional	$62.12	Per 100 Square Feet, up to 400,000 sq. ft.

The above rates of assessment are hereby approved. Except as otherwise provided herein, the Fire Services Assessment for Fire 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 the Assessment Roll.

(D) No Fire Services Assessment shall be imposed for the following designated exempt properties:

(1) property owned or occupied by a religious institution and used as a place of worship or education ("religious institution" means any church, synagogue, or other established physical place for worship at which nonprofit religious services and activities are regularly conducted and carried on);

(2) a public or private elementary, middle, or high school; or

(3) governmentally financed, insured or subsidized housing facilities that are used primarily for persons who are elderly or disabled ("governmentally financed, insured or subsidized housing facilities" means a facility that is financed by a mortgage loan made or insured by the United States Department of Housing and Urban Development under s. 202, s.221(d)(3) or (4), s.232, or s. 236 of the National Housing Act and is owned or operated by an