

APPENDIX C

ESTIMATED FIRE RESCUE ASSESSMENT RATE SCHEDULE

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ESTIMATED FIRE RESCUE ASSESSMENT RATE SCHEDULE

SECTION C-1. DETERMINATION OF FIRE RESCUE ASSESSED COST.
The estimated Fire Rescue Assessment Cost to be assessed for the Fiscal Year commencing October 1, 2014, is \$23,409,024 generating net revenues of \$20,399,620. The difference between the gross and net revenues is attributed to the exemption of Government Properties and Institutional Properties from imposition of the City's Fire Rescue Assessment pursuant to Section 5, Paragraph N, of the Preliminary Rate Resolution and Section C-2, Paragraph (B) of this Appendix.

SECTION C-2. ESTIMATED FIRE RESCUE ASSESSMENTS.

(A) The estimated 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, 2014, are hereby established as follows for the purpose of this Preliminary Rate Resolution:

Residential Property Use Categories	Rate Per Dwelling Unit			
Residential	\$209			
Non-Residential Property Use Categories	Building Classification (square foot ranges)	Commercial	Industrial/ Warehouse	Institutional
	≤ 1,999	\$349	\$242	\$864
	2,000 - 3,499	\$698	\$483	\$1,728
	3,500 - 4,999	\$1,221	\$846	\$3,024
	5,000 - 9,999	\$1,744	\$1,208	\$4,319
	10,000 - 19,999	\$3,487	\$2,415	\$8,638
	20,000 - 29,999	\$6,973	\$4,830	\$17,276
	30,000 - 39,999	\$10,460	\$7,245	\$25,914
	40,000 - 49,999	\$13,946	\$9,659	\$34,552
	≥ 50,000	\$17,433	\$12,074	\$43,190

(B) No Fire Rescue Assessment shall be imposed upon Buildings located on a parcel of Government Property or Institutional Property whose Building uses are wholly exempt from ad valorem taxation under Florida law. Further, no Fire Rescue Assessment shall be imposed upon the portion of Buildings located on a parcel of Government Property or Institutional 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 Rescue Assessment.

(C) Any shortfall in the expected Fire Rescue 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. In the event a court of competent jurisdiction determines any exemption or reduction by the City Commission is improper or otherwise adversely affects the validity of the Fire Rescue Assessment imposed for this Fiscal Year, the sole and exclusive remedy shall be the imposition of a Fire Rescue Assessment upon each affected Tax Parcel in the amount of the Fire Rescue Assessment that would have been otherwise imposed save for such reduction or exemption afforded to such Tax Parcel by the City Commission.