LEVY COUNTY, FLORIDA	
ANNUAL EMS TAX ASSESSMENT RATE RESOLUTION RESOLUTION NO. 2020-093	
ADOPTED SEPTEMBER 8, 2020	

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### **RESOLUTION NO. 2020-093**

A RESOLUTION OF LEVY COUNTY, FLORIDA, RELATING TO THE PROVISION OF EMERGENCY MEDICAL SERVICES, FACILITIES AND PROGRAMS WITHIN LEVY COUNTY, FLORIDA; LEVYING EMS TAX ASSESSMENTS AGAINST BENEFITTED PROPERTY LOCATED WITHIN LEVY COUNTY PURSUANT TO SECTION 125.271, FLORIDA STATUTES, TO FUND THE PROVISION OF EMERGENCY MEDICAL SERVICES FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2020; APPROVING THE RATE OF THE EMS TAX ASSESSMENT; APPROVING THE EMS TAX ASSESSMENT ROLL; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Board of County Commissioners of Levy County, Florida, has enacted Ordinance No. 2003-10, as codified in Article III of Chapter 78 of the Levy County Code of Ordinances (the "Ordinance"), which authorizes the County to levy an EMS Tax Assessment pursuant to section 125.271, Florida Statutes, for the provision of emergency medical services, facilities, and programs to Benefitted Property located within the County; and

WHEREAS, the levy of an EMS Tax Assessment for emergency medical services, facilities, and programs each fiscal year in a manner that apportions the costs among Benefitted Property in proportion to the benefits received by said property is an equitable and efficient method of allocating and apportioning Emergency Medical Services Costs and in conformance with section 125.271, Florida Statutes; and

WHEREAS, the Board desires to continue to levy an EMS Tax Assessment against Benefitted Property within the County for Emergency Medical Services using the procedures provided by the Ordinance, including the tax bill collection method for the Fiscal Year beginning on October 1, 2020; and

WHEREAS, the Board, on July 7, 2020, adopted Resolution No. 2020-075 (the "Preliminary Rate Resolution"); and

WHEREAS, in order to levy an EMS Tax Assessment for the Fiscal Year beginning October 1, 2020, the Ordinance requires the Board to adopt an Annual Rate Resolution which establishes the rates of the tax assessment and approves the EMS Tax Assessment Roll for the upcoming Fiscal Year, with such amendments as the Board deems appropriate, after hearing comments and objections of all interested parties; and

WHEREAS, the EMS Tax Assessment Roll has heretofore been made available for inspection by the public, as required by the Ordinance; and

WHEREAS, notice of a public hearing has been published and mailed, if required by the terms of the Ordinance, which provides notice to all interested persons of an opportunity to be heard; an affidavit regarding the form of notice mailed being attached hereto as Appendix A and the proof of publication being attached hereto as Appendix B; and

WHEREAS, a public hearing was held on September 8, 2020, and comments and objections of all interested persons have been heard and considered as required by the terms of the Ordinance.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF LEVY COUNTY, FLORIDA:

**SECTION 1. AUTHORITY.** This resolution is adopted pursuant to the Ordinance; the Amended and Restated Initial Rate Resolution (Resolution No. 2018-44); the Amended and Restated Final Rate Resolution (Resolution No. 2018-055); the Preliminary Rate

Resolution (Resolution No. 2020-075); Article VIII, Section 1, Florida Constitution; sections 125.01 and 125.271, Florida Statutes; and other applicable provisions of law.

### **SECTION 2. DEFINITIONS AND INTERPRETATION.**

- (A) This resolution constitutes the Annual Rate Resolution as defined in the Ordinance.
- (B) All capitalized terms in this resolution shall have the meanings defined in the Ordinance, the Amended and Restated Initial Rate Resolution, the Amended and Restated Final Rate Resolution, and the Preliminary Rate Resolution.

### SECTION 3. LEVY OF THE EMS TAX ASSESSMENTS.

- (A) The parcels of Benefitted Property included in the EMS Tax Assessment Roll, which is hereby approved, are hereby found to be benefited by the provision of the emergency medical services, facilities, and programs described or referenced in the Preliminary Rate Resolution in the amount of the EMS Tax Assessment rates approved herein and set forth in the EMS Tax Assessment Roll, a copy of which was present or available for inspection at the above referenced public hearing and is incorporated herein by reference. Additionally, the EMS Tax Assessment Roll, as approved, includes those Tax Parcels of Benefitted Property that cannot be set forth in that EMS Tax Assessment Roll due to the provisions of Section 119.071(4), Florida Statutes, concerning exempt "home addresses."
- (B) It is hereby ascertained, determined and declared that each parcel of Benefitted Property within the County will be benefitted by the County's provision of emergency medical services, facilities, and programs in an amount not less than the EMS

Tax Assessment for such parcel, computed in the manner set forth in the Preliminary Rate Resolution and levied in proportion to the benefits received by said parcel.

- (C) Adoption of this Annual Rate Resolution constitutes a legislative determination that all parcels charged derive a benefit in a manner consistent with the legislative declarations, determinations and findings as set forth in the Ordinance and the Preliminary Rate Resolution from the emergency medical services, facilities, or programs to be provided and a legislative determination that the EMS Tax Assessments are fairly and reasonably apportioned among the properties that receive the benefit in a manner that charges the parcel in proportion to the benefits its receives, as set forth in the Preliminary Rate Resolution.
- (D) The method for computing EMS Tax Assessments described and referenced in the Preliminary Rate Resolution is hereby approved. The apportionment methodologies described and adopted in the Preliminary Rate Resolution are hereby approved.
- (E) For the Fiscal Year beginning October 1, 2020, the estimated Emergency Medical Services Cost to be levied and apportioned among Benefitted Property is \$4,800,000.00. The EMS Tax Assessments to be levied and apportioned among Benefitted Property pursuant to the apportionment methodology in the Preliminary Rate Resolution to generate the Emergency Medical Services Cost for the Fiscal Year commencing October 1, 2020, are hereby established as follows:

Residential Property Use Category	Rate Per Dwelling Unit
Residential	\$171.00
Non-Residential Property Use	
Categories	Rate Per Square Foot
Commercial	\$0.11
Institutional	\$0.35
Industrial/Warehouse	\$0.01

- (F) The above rates for the EMS Tax Assessment are hereby approved. EMS Tax Assessments for emergency medical services, facilities, and programs in the amounts set forth in the EMS Tax Assessment Roll are hereby levied and imposed on all parcels of Benefitted Property included in such EMS Tax Assessment Roll for the Fiscal Year beginning October 1, 2020.
  - (G) The following exemptions shall apply to the EMS Tax Assessment program:
  - (1) No EMS Tax Assessment shall be imposed upon a Tax Parcel of Government Property; however, Government Leaseholds and Government Property that is owned by federal mortgage entities, such as the VA and HUD, shall not be exempted from the EMS Tax Assessment; and
  - (2) No EMS Tax Assessment shall be imposed upon Buildings located upon parcels of Institutional Property whose Building use is wholly exempt from ad valorem taxation under Florida law.
- (H) Any shortfall in the expected EMS Tax Assessment proceeds due to any reduction or exemption from payment of the EMS Tax Assessments required by law or authorized by the Board 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 EMS Tax Assessments.

- (I) As authorized in Section 78-88 of the Ordinance, interim EMS Tax Assessments are also levied and imposed against all property for which a Certificate of Occupancy is issued after adoption of this Annual Rate Resolution based upon the rates of assessment approved herein.
- (J) EMS Tax Assessments shall constitute a lien upon the Benefitted Property so assessed equal in rank and dignity with the liens of all state, county, district or municipal taxes and 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.
- (K) The EMS Tax 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; provided, however, that any EMS Tax Assessment imposed against Government Leaseholds that are not included on the tax bill shall be collected pursuant to the procedure provided in Section 78-108 of the Ordinance. The County Coordinator is hereby directed to send the separate bills required by Section 78-108 of the Ordinance no later than November 1, 2020, and said bills shall offer the same discounts for early payment as afforded for EMS Tax Assessments that are collected pursuant to the Uniform Assessment Collection Act.
- (L) The EMS Tax Assessment Roll, as delivered to the Tax Collector, shall be accompanied by a Certificate to EMS Tax Assessment Roll in substantially the form attached hereto as Appendix C.

SECTION 4. CONFIRMATION OF PRELIMINARY RATE RESOLUTION. The Preliminary Rate Resolution is hereby confirmed.

SECTION 5. EFFECT OF ADOPTION OF RESOLUTION. The adoption of this Annual Rate Resolution shall be the final adjudication of the issues presented (including, but not limited to, the determination of benefit and fair apportionment to the Benefitted Property, the method of apportionment, the rate of the tax assessment, the EMS Tax Assessment Roll and the levy and lien of the EMS Tax Assessments), unless proper steps shall be initiated in a court of competent jurisdiction to secure relief within 20 days from the date of this Annual Rate Resolution.

**SECTION 6. EFFECTIVE DATE.** This resolution shall take effect immediately upon its passage and adoption.

BOARD OF COLINTY COMMISSIONERS

PASSED, ADOPTED AND APPROVED THIS 8th day of September, 2020.

(SEAL)	OF LEVY COUNTY, FLORIDA
	Ву:
ATTEST:	Matt Brooks, Chairman
By:	
Danny J. Shipp, County Clerk	
APPROVED AS TO FORM AND CONTE	-NT·

By: Anne Bast Brown, County Attorney

# **APPENDIX A** AFFIDAVIT REGARDING NOTICE MAILED TO PROPERTY OWNERS

### AFFIDAVIT OF MAILING

BEFORE ME, the undersigned authority, personally appeared Wilbur Dean and Tammy Peters, who, after being duly sworn, depose and say:

- 1. Wilbur Dean, as County Coordinator of Levy County, Florida (the "County"), pursuant to the authority and direction received from the Board of County Commissioners, timely directed the preparation of the Assessment Roll and the preparation, mailing, and publication of notices in accordance with Ordinance No. 2003-10 (the "Ordinance") and in conformance with the Preliminary EMS Tax Assessment Rate Resolution adopted by the Board on July 7, 2020.
- 2. In accordance with the Ordinance and the Preliminary Rate Resolution, Mr. Dean timely provided all necessary information for notification of the EMS Tax Assessment to the Property Appraiser of Levy County to be included as part of the notice of proposed property taxes under section 200.069, Florida Statutes, the truth-in-millage notification. The information provided to the Property Appraiser to be included on the truth-in-millage notification included the following: the purpose of the tax assessment; the total amount proposed to be levied against each parcel; the unit of measurement to be applied against each parcel to determine the tax assessment; the number of such units contained within each parcel; the total revenue the County expects to collect by the tax assessment; a statement that failure to pay the tax assessment will cause a tax certificate to be issued against the property which may result in a loss of title; a statement that all affected property owners have a right to appear at the hearing and to file written objections with the local governing board within 20 days of the notice; and the date, time, and place of the hearing.

3. Tammy Peters is Office Manager for GSG. On or before August 18, 2020, GSG caused the mailing of notices for multi-building parcels unable to be included on the TRIM notice in accordance with the Ordinance and the Preliminary Rate Resolution by First Class Mail to the affected owners, at the addresses then shown on the real property assessment tax roll database maintained by the Levy County Property Appraiser for the purpose of the collection of ad valorem taxes.

FURTHER AFFIANTS SAYETH NOT.

Wilbur Dean, affiant

affiant

STATE OF FLORIDA COUNTY OF LEVY

The foregoing Affidavit of Mailing was sworn to before me, by means of physical presence or □ online notarization, this \_28 day of \_Fw\usamble \sqrt{\text{.}}, 2020 by Wilbur Dean, County Administrator, Levy County, Florida. He is personally known to me or has produced as identification and did take an oath.

> Printed Name: ANG Notary Public, State of Florida

At Large

My Commission Expires: Nov Commission No.: 6627

ALICIA MAY TRETHEWAY Notary Public - State of Florida Commission # GG 271218 My Comm. Expires Nov 16, 2022 Bonded through National Notary Assn.

### STATE OF FLORIDA COUNTY OF LEON

The foregoing Affidavit of Mailing was sworn to and subscribed before me, by
mæans of $\square$ physical presence or $\square$ online notarization, this $2 \bigcirc$ day of
HUGUST, 2020 by Tammy Peters, Office Manager, Government Services Group,
Inc. a Florida corporation. She is personally known to me or has produced as
identification and did take an oath.
Hutterne Thudson
Printed Name:
Notary Public, State of Florida
At Large
My Commission Expires:



Levy County Board of County Commissioners Levy County Administration Building P.O. Box 310 Bronson, FL 32621 LEVY COUNTY, FLORIDA

NOTICE OF HEARING TO IMPOSE AND PROVIDE FOR COLLECTION OF NON-AD VALOREM ASSESSMENTS

NOTICE DATE: August 18, 2020

WESTLING PAUL MICHAEL 11951 SW SHILOH RD CEDAR KEY FL 32625 Tax Parcel #: 00297-001-00 Sequence #: L-0031 Legal Description: 36-14-13 0010.17 ACRES

### \*\*\*\*\* NOTICE TO PROPERTY OWNER \*\*\*\*\*

Pursuant to Section 125.271, Florida Statutes, and as required by Section 197.3632, notice is given by Levy County that annual assessments for emergency medical services, fire protection services, solid waste services, or roadway maintenance services, using the tax bill collection method, may be levied on your property for the fiscal year October 1, 2020 — September 30, 2021, and each year thereafter. The purpose of these charges is to fund services benefiting property located both within the unincorporated and incorporated areas of Levy County. The assessment is computed based on the classification of each parcel and the total number of billing units on the parcel.

### **Solid Waste Assessment**

Category	<u>Unit</u>	Fiscal Year 20-21 Assessment
Residential Building	1 Dwelling Unit	\$116.00

The annual Solid Waste Assessment for the above parcel is \$116.00 for this year and future fiscal years.

The total annual Solid Waste Assessment revenue to be collected within Levy County is estimated to be \$2,147,842.

### **Fire Protection Services Assessment**

Category	<u>Unit</u>	Fiscal Year 20-21 Assessment
Residential Building	1 Dwelling Unit	\$129.00
Commercial Building	2,176 Square Feet	\$783.36
Commercial Building	1,480 Square Feet	\$532.80
Commercial Building	5,760 Square Feet	\$2,073.60
Commercial Building	10,314 Square Feet	\$3,713.04
Land Less Than 160 Acres	1 Per Parcel	\$12.00

The annual Fire Protection Services Assessment for the above parcel is \$7,243.80 for this year and future fiscal years.

The total annual Fire Protection Services Assessment to be collected within Levy County is estimated to be \$2,467,711.

### **EMS** Assessment

Category	<u>Unit</u>	Fiscal Year 20-21 Assessment
Residential Building	1 Dwelling Unit	\$171.00
Commercial Building	2,176 Square Feet	\$239.36
Commercial Building	1,480 Square Feet	\$162.80
Commercial Building	5,760 Square Feet	\$633.60
Commercial Building	10,314 Square Feet	\$1,134.54

The annual EMS Assessment for the above parcel is \$2,341.30 for this year and future fiscal years.

The total annual EMS Assessment revenue to be collected within Levy County is estimated to be \$4,800,000.

A public hearing will be held at 6:00 p.m. on September 8, 2020, in the County Commission meeting room in the Levy County Courthouse Annex, 310 School Street, Bronson, Florida for the purpose of receiving public comment on the proposed assessments. You and all other affected property owners have a right to appear at the hearing and to file written objections with the County Commission within 20 days of this notice. If you decide to appeal any decision made by the County Commission with respect to any matter considered at the hearing, you will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should contact the County Clerk's Office at (352) 486-5266, at least two (2) days prior to the date of the hearing. Hearing impaired persons can access the foregoing telephone number by contacting the Florida Relay Service at 1-800-955-8770 (Voice) or 1-800-955-8771 (TDD).

Unless proper steps are initiated in a court of competent jurisdiction to secure relief within 20 days from the date of the County Commission action at the above hearing (including the method of apportionment, the rate of assessment and the imposition of assessments), such action shall be the final adjudication of the issues presented.

Copies of the Apportionment and Collection Ordinance, the Initial Rate Resolution, the Final Rate Resolution and the updated tax assessment roll are available for inspection at the office of the County Coordinator in the Levy County Courthouse Annex located at 310 School Street, Bronson, Florida.

Both the non-ad valorem assessment amounts shown on this notice and the ad valorem taxes for the above parcel will be collected on the ad valorem tax bill mailed in November. Failure to pay the tax assessments will cause a tax certificate to be issued against the property which may result in a loss of title.

If there is a mistake on this notice, it will be corrected. If you have any questions regarding your non-ad valorem assessments, please contact the County Coordinator's Office at (352) 486-5218, Monday through Friday between 8:30 a.m. and 5:00 p.m.

# APPENDIX B PROOF OF PUBLICATION

# **Proof of Publication**

Chiefland Citizen, Published Weekly Chiefland, Levy County, Florida STATE OF FLORIDA, COUNTY OF LEVY:

Before the undersigned authority, personally appeared Nicole Walker, who on oath, says she is Advertising Consultant of the Chiefland Citizen, a newspaper published at Chiefland, in Levy County, Florida; that the attached copy of the advertisement, being

# Notice of Hearing – Ems Tax Assessment

Was published in said newspaper in the issue of:

Published: August 13, 2020

Affiant further says that the said Chiefland Citizen is a newspaper published at Chiefland, in said Levy County, Florida, and that the said newspaper has heretofore been continuously published in said Levy County, Florida, each week and has been entered as second class mail matter at the Post Office in Chiefland, in said Levy County, for a period of one year next preceding the first publication of the attached copy of the advertisement; and affiant further says that he has neither paid nor promised any person, firm, or corporation any discount, rebate, commission or refund for the purpose of securing this advertisement for publication in the said newspaper.

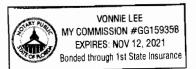
Nicole Walker, Advertising Consultant

The foregoing instrument was acknowledged before me this 13th day of August 2020 by Nicole Walker

Who appeared by (means of physical presence or ( ) via online notarization.

Notary Public

(Seal)



RECEIVED AUG 2 0 2020

### NOTICE OF HEARING TO IMPOSE AND PROVIDE FOR COLLECTION OF EMS TAX ASSESSMENT

Notice is hereby given that the County Commission of Levy County will conduct a public hearing to consider the imposition of an annual emergency medical services tax assessment for the provision of emergency medical services within the unincorporated and all incorporated areas of Levy County pursuant to section 125.271, Florida Statutes, and to collect said tax assessment on the same bill as ad valorem taxes.

The hearing will be held at 6:00 p.m. on September 8, 2020, in the County Commission meeting room in the Levy County Courthouse Annex, 310 School Street, Bronson, Florida, for the purpose of receiving public comment on the proposed assessments. All affected property owners have a right to appear at the hearing and to file written objections with the County Commission within 20 days of this notice. If a person decides to appeal any decision made by the County Commission with respect to any matter considered at the hearing, such person will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should contact the County Clerk's Office at (352) 486-5266, at least two (2) days prior to the date of the hearing. Hearing impaired persons can access the foregoing telephone number by contacting the Florida Relay Service at 1-800-955-8770 (Voice) or 1-800-955-8771 (TDD).

The tax assessment for each parcel of property will be based upon each parcel's classification and the total number of billing units on the parcel. The following table reflects the proposed EMS Tax Assessment rates to be levied for the Fiscal Year beginning October 1, 2020, and each year thereafter.

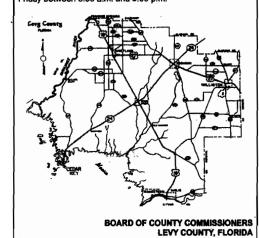
### **EMS TAX ASSESSMENT RATES FOR FY 2020-2021**

Residential Property Use Category	Rate Per Dwelling Unit
Residential	\$171.00
Non-Residential Property Use Categories	Rate Per Square Foot
Commercial	\$0.11
Institutional	\$0.35
Industrial/Warehouse	. \$0.01

Copies of the EMS Tax Assessment Apportionment and Collection Ordinance, the Amended and Restated EMS Tax Assessment Initial Rate Resolution, the Amended and Restated Final EMS Tax Assessment Rate Resolution, the Preliminary Rate Resolution and the preliminary EMS Tax Assessment Roll are available for inspection at the office of the County Coordinator in the Levy County Courthouse Annex located at 310 School Street, Bronson, Florida.

The tax assessment will be collected on the ad valorem tax bill to be mailed in November 2020, as authorized by section 197.3632, Florida Statutes. Failure to pay the tax assessment will cause a tax certificate to be issued against the property which may result in a loss of title. The assessments imposed against government leasehold property shall be collected by a separate bill to be sent by the County.

If you have any questions, please contact the County Coordinator's Office at (352) 486-5218, Monday through Friday between 8:30 a.m. and 5:00 p.m.



Pub. Aug. 13, 2020

000YUEC

### **APPENDIX C**

# FORM OF CERTIFICATE TO EMS TAX ASSESSMENT ROLL

# CERTIFICATE TO EMS TAX ASSESSMENT ROLL

I HEREBY CERTIFY that, I am the Chairman of the Board of County Commissioners, or authorized agent of Levy County, Florida (the "County"); as such I have satisfied myself that all property included or includable on the EMS Tax Assessment Roll for emergency medical services (the "EMS Tax Assessment Roll") for the County is properly charged so far as I have been able to ascertain; and that all required extensions on the above described roll to show the EMS tax assessments attributable to the property listed therein have been made pursuant to law.

I FURTHER CERTIFY that, in accordance with the Uniform Assessment Collection and this partificate and the barrier described EMS Tax Assessment Rollwill be delivered to

I FURTHER CERTIFY that, in accordance with the Uniform Assessment Collection Act, this certificate and the herein described EMS Tax Assessment Roll will be delivered to the Levy County Tax Collector by September 15, 2020.

IN WITNESS WHEREOF, I have subscribed this certificate and directed the same to be delivered to the Levy County Tax Collector and made part of the above described EMS Tax Assessment Roll this \_\_\_\_\_ day of \_\_\_\_\_\_, 2020.

### LEVY COUNTY, FLORIDA

By:\_\_\_\_\_ Matt Brooks, Chairman

[to be delivered to Tax Collector prior to September 15]

# **Levy County EMS Rate Scenarios**

### 100% - FY 18-19

Residential Property Use Category	Rate Per Dwelling Unit
Residential	\$157.00
Non-Residential Property Use Categories	Rate Per Square Foot
Commercial	\$0.10
Institutional	\$0.33
Industrial/Warehouse	\$0.01
Total Estimated Gross Revenue	\$4,434,720
Total Estimated Exempt Buy-down	\$766,855
Total Estimated Net Revenue	\$3,667,865

### 90% - FY 18-19

Residential Property Use Category	Rate Per Dwelling Unit
Residential	\$142.00
Non-Residential Property Use Categories	Rate Per Square Foot
Commercial	\$0.09
Institutional	\$0.29
Industrial/Warehouse	\$0.01
Total Estimated Gross Revenue	\$3,999,758
Total Estimated Exempt Buy-down	\$675,279
Total Estimated Net Revenue	\$3,324,479

### 75% - FY 18-19

Residential Property Use Category	Rate Per Dwelling Unit
Residential	\$118.00
Non-Residential Property Use Categories	Rate Per Square Foot
Commercial	\$0.07
Institutional	\$0.25
Industrial/Warehouse	\$0.01
Total Estimated Gross Revenue	\$3,329,534
Total Estimated Exempt Buy-down	\$579,586
Total Estimated Net Revenue	\$2,749,948

### 100% - 5 Year Average

Residential Property Use Category	Rate Per Dwelling Unit
Residential	\$171.00
Non-Residential Property Use Categories	Rate Per Square Foot
Commercial	\$0.11
Institutional	\$0.35
Industrial/Warehouse	\$0.01
Total Estimated Gross Revenue	\$4,807,653
Total Estimated Exempt Buy-down	\$815,039
Total Estimated Net Revenue	\$3,992,614

### 90% - 5 Year Average

Residential Property Use Category	Rate Per Dwelling Unit
Residential	\$154.00
Non-Residential Property Use Categories	Rate Per Square Foot
Commercial	\$0.10
Institutional	\$0.32
Industrial/Warehouse	\$0.01
Total Estimated Gross Revenue	\$4,362,361
Total Estimated Exempt Buy-down	\$747,333
Total Estimated Net Revenue	\$3,615,028

### 75% - 5 Year Average

Residential Property Use Category	Rate Per Dwelling Unit
Residential	\$129.00
Non-Residential Property Use Categories	Rate Per Square Foot
Commercial	\$0.08
Institutional	\$0.27
Industrial/Warehouse	\$0.01
Total Estimated Gross Revenue	\$3,648,398
Total Estimated Exempt Buy-down	\$627,263
Total Estimated Net Revenue	\$3,021,135