

homes within the District may not be available and that the cost of measuring or verifying the Building Area for each individual mobile home greatly exceeds any benefit to be derived from individual measurement and verification, it is fair and reasonable to assign each mobile home located on Recreational Vehicle Park property an assumed Building Area of 720 square feet.

(X) Institutional Property whose use is wholly exempt from ad valorem taxation under Florida law provides facilities and uses to their ownership, occupants, and membership as well as the public in general that otherwise might be requested or required to be provided by the District and such property uses serve a legitimate public purpose and provide a public benefit. Therefore, it is fair and reasonable not to impose Fire Protection and Emergency Rescue Assessments upon Buildings located upon such parcels of Institutional Property whose Building use is wholly exempt from ad valorem taxation under Florida law. Accordingly, no Fire Protection and Emergency Rescue Assessments shall be imposed upon Buildings located upon a parcel of Institutional Property whose Building use is wholly exempt from ad valorem taxation under Florida law.

(Y) It is in the best interest of the citizens of the District to assist totally and permanently disabled veterans and their surviving spouses, responders who die in the line of duty, disabled veterans who are confined to wheelchairs, totally and permanently disabled persons, and deployed service members who are Owners of homesteaded Residential Property with the potential financial burden created by the imposition of a Fire Protection Assessment and Emergency Rescue Assessment. Therefore, it is fair and reasonable not to impose a Fire Protection Assessment or Emergency Rescue Assessment on those qualified Owners of homesteaded Residential Property who receive a total property tax exemption for their homesteaded Residential