

## Young, Shaneka

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**From:** Andrew, Devonia L.  
**Sent:** Monday, June 23, 2008 9:15 AM  
**To:** citycomm  
**Subject:** FW: Fair Taxes

FYI

-----Original Message-----

From: Poe, Lauren B.  
Sent: Saturday, June 21, 2008 2:06 PM  
To: stephen packard  
Cc: Andrew, Devonia L.  
Subject: RE: Fair Taxes

Mr. Packard,

I hope I can answer a few of your questions. First of all, I could not agree with you more that the property tax inequity we face today is wholly a result of the ill-conceived "Save or Homes" program. It has resulted in gross differences in tax liabilities between different owners of similar property. I also agree that institutions such as UF, while providing a major economic benefit to our community, greatly increase the revenue burden on our city's residents. In fact, over 50% of our city property is not on the tax rolls. While we have a relatively low millage rate in Gainesville (4.25 mills) as compared to other Florida cities (due to the GRU transfer), we are all still burdened by escalating costs and a struggling economy.

As a city, we are forced to diversify our revenue streams in order to compensate for these past legislative decisions. Because tax policies such as Amendment 1 and Save our Homes are decided at the state legislative level, I encourage you to lobby our state legislative delegation and let them know the burden you feel as a typical property owner. Change must happen at that level.

Have a great weekend!

Best,  
Lauren Poe  
Commissioner-District 2

-----Original Message-----

From: stephen packard [mailto:stevepackard@hotmail.com]  
Sent: Fri 6/20/2008 8:12 PM  
To: acpa@acpafl.org; citycomm; charles.chestnut@myfloridahouse.gov  
Subject: Fair Taxes

It is really frustrating communicating to my government on the subject of property taxes. The state makes the tax laws. The county does appraisal and assessment. Then the city feels free to tack on a special assessment, claiming that's independent of all the other "special benefits to property." Every question I ask gets referred to someone else, this message for all three.

Here's the problem: I own a 70-year old, 2186 square foot home for which I pay about \$6,000 per year in property tax. Throughout my neighborhood are people in similar age and size homes paying \$2,000 and less per year. Then around the corner, a 6,000 square foot residence is being built for which no property tax will be collected. Justification: it's the residence of a religious leader and attached to the religious establishment. I won't labor over the tax-exempt status of numerous government organizations such as the University of Florida, whose employees and students are perhaps the majority of the users of Gainesville streets.

Let's balance the load. "Save our Homes" is an honorable concept, but the reality of it today is that new arrivals to a Florida community incur a disproportionate share of the cost of government while churches provide little or no support at all.

I realize these tax shelters are long-established practices and considered by the beneficiaries to be sacred commitments; but one home-owner should not be expected to pay triple what the owner of an equivalent home pays and a church should exempt its worship facilities, but not it's residences.

You do want Florida to grow - don't you? Then ease up on the new arrivals.

Thank you for listening,  
Steve Packard  
Gainesville

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<<http://search.live.com/cashback/?&pkw=form=MIJAAF/publ=HMTGL/crea=introsrchcashback>>

**Young, Shaneka**

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**From:** Andrew, Devonia L.  
**Sent:** Monday, June 23, 2008 9:15 AM  
**To:** 'Joseph or Carmen Lander'  
**Cc:** citycomm; citymgr  
**Subject:** RE: Fire Assessment Fee

Good Morning Col Lander,

Your e-mail correspondence has been received by the Mayor and members of the City Commission and it is being shared with the City Manager. Thank you for taking the time to voice your concerns.

Devonia L. Andrew  
Executive Assistant to the Mayor

-----Original Message-----

From: Joseph or Carmen Lander [mailto:jnlander@bellsouth.net]  
Sent: Sunday, June 22, 2008 3:31 PM  
To: Donovan, John F. - Commissioner; Mastrodicasa, Jeanna; Poe, Lauren B.; Hanrahan, Pegeen; Henry, Scherwin L.; Hawkins, Jr., Thomas; Lowe, Craig  
Subject: Fire Assessment Fee

We are writing this message concerning the proposed fire assessment fee. We received the notice of the meeting on the new fee this past week. We do not wish to argue about the proposed fee on our residence (even though we think there are other ways for the city to cover the support of fire services) but we do disagree about the fee on non-profit organizations--specifically churches. You know this is a type of double taxation. We are paying the assessment on our residence and then we are being assessed again on the money we contribute to our church for its operation. If we owned a business we would get hit 3 times--on our home, our business and our church. This principal is the same for all non-profit organizations--when we donate to the organization we will now be paying for this assessment. Is that fair? Is this all the first step in adding non-profit organizations to the tax roles for everything? Joe & Carmen Lander

\*\*\*\*\*  
\*\*\*\*\*

COL Joseph N. Lander, USA Ret. 3930 NW 35th Place we are special, Gainesville, Florida 32606-6148 (352) 377-0482	"We are not chosen because we're special because we're chosen."
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## Young, Shaneka

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**From:** Andrew, Devonia L.  
**Sent:** Monday, June 23, 2008 9:14 AM  
**To:** 'Ken Wilder'  
**Cc:** citycomm; citymgr  
**Subject:** RE: Fire Tax

Good Morning Mr. Wilder,

Your e-mail correspondence has been received by the Mayor and members of the City Commission and it is being shared with the City Manager. Thank you for taking the time to voice your concerns.

Devonia L. Andrew  
Executive Assistant to the Mayor

-----Original Message-----

From: Ken Wilder [mailto:ken.wilder@cox.net]  
Sent: Sunday, June 22, 2008 12:48 PM  
To: citycomm  
Subject: Fire Tax

It is wrong to think you can start taxing non-profit organizations. I believe in separation of church and state, so you need to keep the state out of church. It is the faith-based community members that do such much for other non-profit organizations in Gainesville, that any such tax, or fee, or intrusion, causes a double-strain on those of us that support the community.

=====  
This message was generated on the City of Gainesville Website.  
User Name: Ken Wilder  
User IP address: 24.250.242.72  
Client software: Mozilla/5.0 (Windows; U; Windows NT 5.1; en-US; rv:1.8.1.14)  
Gecko/20080404 Firefox/2.0.0.14

**Young, Shaneka**

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**From:** Andrew, Devonia L.  
**Sent:** Monday, June 23, 2008 9:14 AM  
**To:** 'mcknightralph@aol.com'  
**Cc:** commsh; citymgr  
**Subject:** RE: Fire Assessment

Good Morning Minister McKnight,

Your e-mail correspondence has been received by C/Henry and it is being forwarded to the City Manager for response(s). The final rate resolution on the fire services special assessment is scheduled for Wednesday, July 16th at 6:00 PM in the City Hall Auditorium.

Thank you.

Devonia L. Andrew  
Executive Assistant to the Mayor

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**From:** mcknightralph@aol.com [mailto:mcknightralph@aol.com]  
**Sent:** Sunday, June 22, 2008 3:07 PM  
**To:** commsh  
**Subject:** Fire Assessment

Hello Honorable Commissioner Henry,  
I notice that the did Fire Assessment did pass. When will it go into effect, at what % rate. . we have 16000 sq ft at PASSAGE.

Thanks,  
Ralph McKnight  
PASSAGE Family Church

---

[Get the Moviefone Toolbar. Showtimes, theaters, movie news, & more!](#)

**Young, Shaneka**

---

**From:** Harris, Helen J. on behalf of Folkers, Paul E.  
**Sent:** Monday, June 23, 2008 8:31 AM  
**To:** Donovan, John F. - Commissioner  
**Subject:** Declined: Proposed Fire Assessment

Neomia,

Paul will be out of the office beginning @ 3pm on this afternoon. Can we find another date/time for staff to brief C/Donovan on this subject?

--Helen

**Young, Shaneka**

---

**From:** Harris, Helen J.  
**Sent:** Monday, June 23, 2008 8:29 AM  
**To:** clerks  
**Subject:** Declined: Proposed Fire Assessment

Neomia,

This meeting is scheduled during the City Manger's Leadership Team meeting. Is there any other time that staff would be able to brief C/Lowe on this subject?

**Young, Shaneka**

---

**From:** Harris, Helen J.  
**Sent:** Monday, June 23, 2008 8:29 AM  
**To:** Lowe, Craig  
**Subject:** Declined: Proposed Fire Assessment

Neomia,

This meeting is scheduled during the City Manger's Leadership Team meeting. Is there any other time that staff would be able to brief C/Lowe on this subject?

**Young, Shaneka**

---

**From:** Harris, Helen J. on behalf of Folkers, Paul E.  
**Sent:** Monday, June 23, 2008 8:23 AM  
**To:** Williams, Sharon D.; clerks  
**Subject:** Accepted: Proposed Fire Assessment

**Young, Shaneka**

---

**From:** Harris, Helen J. on behalf of Folkers, Paul E.  
**Sent:** Monday, June 23, 2008 8:23 AM  
**To:** Mastrodicasa, Jeanna  
**Subject:** Accepted: Proposed Fire Assessment

**Young, Shaneka**

---

**From:** Driggers, Kathlene S. on behalf of Northcutt, William K.  
**Sent:** Monday, June 23, 2008 8:22 AM  
**To:** clerks  
**Subject:** Accepted: Proposed Fire Assessment

**Young, Shaneka**

---

**From:** Driggers, Kathlene S. on behalf of Northcutt, William K.  
**Sent:** Monday, June 23, 2008 8:22 AM  
**To:** Lowe, Craig  
**Subject:** Accepted: Proposed Fire Assessment

**Young, Shaneka**

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**From:** Driggers, Kathlene S.  
**Sent:** Monday, June 23, 2008 8:22 AM  
**To:** clerks  
**Subject:** Accepted: Proposed Fire Assessment

**Young, Shaneka**

---

**From:** Driggers, Kathlene S.  
**Sent:** Monday, June 23, 2008 8:22 AM  
**To:** Lowe, Craig  
**Subject:** Accepted: Proposed Fire Assessment



## Young, Shaneka

---

**From:** Waratuke, Elizabeth A.  
**Sent:** Monday, June 23, 2008 8:06 AM  
**To:** clerks  
**Subject:** Accepted: Proposed Fire Assessment

## Young, Shaneka

---

**From:** Waratuke, Elizabeth A.  
**Sent:** Monday, June 23, 2008 8:06 AM  
**To:** Lowe, Craig  
**Subject:** Accepted: Proposed Fire Assessment

## Young, Shaneka

---

**From:** Driggers, Kathlene S. on behalf of Northcutt, William K.  
**Sent:** Monday, June 23, 2008 7:59 AM  
**To:** Donovan, John F. - Commissioner  
**Subject:** Accepted: Proposed Fire Assessment

## Young, Shaneka

---

**From:** Driggers, Kathlene S.  
**Sent:** Monday, June 23, 2008 7:59 AM  
**To:** Donovan, John F. - Commissioner  
**Subject:** Accepted: Proposed Fire Assessment

## Young, Shaneka

---

**From:** Williams, Constance N. on behalf of Rountree, Becky L.  
**Sent:** Monday, June 23, 2008 7:52 AM  
**To:** clerks  
**Subject:** Accepted: Proposed Fire Assessment

## Young, Shaneka

---

**From:** Williams, Constance N. on behalf of Rountree, Becky L.  
**Sent:** Monday, June 23, 2008 7:52 AM  
**To:** Lowe, Craig  
**Subject:** Accepted: Proposed Fire Assessment

## Young, Shaneka

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**From:** Williams, Constance N. on behalf of Rountree, Becky L.  
**Sent:** Monday, June 23, 2008 7:52 AM  
**To:** clerks  
**Subject:** Accepted: Proposed Fire Assessment

## Young, Shaneka

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**Sent:** Monday, June 23, 2008 7:52 AM  
**To:** Lowe, Craig  
**Subject:** Accepted: Proposed Fire Assessment

## Young, Shaneka

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**From:** Williams, Constance N. on behalf of Rountree, Becky L.  
**Sent:** Monday, June 23, 2008 7:48 AM  
**To:** Donovan, John F. - Commissioner  
**Subject:** Accepted: Proposed Fire Assessment

## Young, Shaneka

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**From:** Williams, Constance N.  
**Sent:** Monday, June 23, 2008 7:48 AM  
**To:** Donovan, John F. - Commissioner  
**Subject:** Accepted: Proposed Fire Assessment

## Young, Shaneka

---

**From:** Williams, Constance N. on behalf of Rountree, Becky L.  
**Sent:** Monday, June 23, 2008 7:47 AM  
**To:** Williams, Sharon D.; clerks  
**Subject:** Accepted: Proposed Fire Assessment

## Young, Shaneka

---

**From:** Williams, Constance N. on behalf of Rountree, Becky L.  
**Sent:** Monday, June 23, 2008 7:47 AM  
**To:** Mastrodicasa, Jeanna  
**Subject:** Accepted: Proposed Fire Assessment

## Young, Shaneka

---

**From:** Williams, Constance N. on behalf of Rountree, Becky L.  
**Sent:** Monday, June 23, 2008 7:47 AM  
**To:** Williams, Sharon D.; clerks  
**Subject:** Accepted: Proposed Fire Assessment

## Young, Shaneka

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# Young, Shaneka

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**From:** Joseph or Carmen Lander [jnlander@bellsouth.net]  
**Sent:** Sunday, June 22, 2008 3:31 PM  
**To:** Donovan, John F. - Commissioner; Mastrodicasa, Jeanna; Poe, Lauren B.; Hanrahan, Pegeen; Henry, Scherwin L.; Hawkins, Jr., Thomas; Lowe, Craig  
**Subject:** Fire Assessment Fee

We are writing this message concerning the proposed fire assessment fee. We received the notice of the meeting on the new fee this past week. We do not wish to argue about the proposed fee on our residence (even though we think there are other ways for the city to cover the support of fire services) but we do disagree about the fee on non-profit organizations--specifically churches. You know this is a type of double taxation. We are paying the assessment on our residence and then we are being assessed again on the money we contribute to our church for its operation. If we owned a business we would get hit 3 times--on our home, our business and our church. This principal is the same for all non-profit organizations--when we donate to the organization we will now be paying for this assessment. Is that fair? Is this all the first step in adding non-profit organizations to the tax roles for everything? Joe & Carmen Lander

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COL Joseph N. Lander, USA Ret.  
3930 NW 35th Place  
we are special,  
Gainesville, Florida 32606-6148  
(352) 377-0482

"We are not chosen because  
we're special because we're chosen."

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**Young, Shaneka**

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**From:** mcknightralph@aol.com  
**Sent:** Sunday, June 22, 2008 3:07 PM  
**To:** commsh  
**Subject:** Fire Assessment

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Thanks,  
Ralph McKnight  
PASSAGE Family Church

---

[Get the Moviefone Toolbar. Showtimes, theaters, movie news, & more!](#)

7/16/2008

## Young, Shaneka

---

**From:** Ken Wilder [ken.wilder@cox.net]  
**Sent:** Sunday, June 22, 2008 12:48 PM  
**To:** citycomm  
**Subject:** Fire Tax

It is wrong to think you can start taxing non-profit organizations. I believe in separation of church and state, so you need to keep the state out of church. It is the faith-based community members that do such much for other non-profit organizations in Gainesville, that any such tax, or fee, or intrusion, causes a double-strain on those of us that support the community.

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Gecko/20080404 Firefox/2.0.0.14

**Young, Shaneka**

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**From:** stephen packard [stevepackard@hotmail.com]  
**Sent:** Friday, June 20, 2008 8:12 PM  
**To:** acpa@acpaf1.org; citycomm; charles.chestnut@myfloridahouse.gov  
**Subject:** Fair Taxes

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Here's the problem: I own a 70-year old, 2186 square foot home for which I pay about \$6,000 per year in property tax. Throughout my neighborhood are people in similar age and size homes paying \$2,000 and less per year. Then around the corner, a 6,000 square foot residence is being built for which no property tax will be collected. Justification: it's the residence of a religious leader and attached to the religious establishment. I won't labor over the tax-exempt status of numerous government organizations such as the University of Florida, whose employees and students are perhaps the majority of the users of Gainesville streets.

Let's balance the load. "Save our Homes" is an honorable concept, but the reality of it today is that new arrivals to a Florida community incur a disproportionate share of the cost of government while churches provide little or no support at all.

I realize these tax shelters are long-established practices and considered by the beneficiaries to be sacred commitments; but one home-owner should not be expected to pay triple what the owner of an equivalent home pays and a church should exempt its worship facilities, but not its residences.

You do want Florida to grow - don't you? Then ease up on the new arrivals.

Thank you for listening,  
Steve Packard  
Gainesville

---

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## Young, Shaneka

---

**From:** Driggers, Kathlene S. on behalf of Northcutt, William K.  
**Sent:** Friday, June 20, 2008 4:55 PM  
**To:** Williams, Sharon D.; clerks  
**Subject:** Accepted: Proposed Fire Assessment

## Young, Shaneka

---

**From:** Driggers, Kathlene S. on behalf of Northcutt, William K.  
**Sent:** Friday, June 20, 2008 4:55 PM  
**To:** Mastrodicasa, Jeanna  
**Subject:** Accepted: Proposed Fire Assessment

## Young, Shaneka

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**From:** Driggers, Kathlene S.  
**Sent:** Friday, June 20, 2008 4:55 PM  
**To:** Williams, Sharon D.; clerks  
**Subject:** Accepted: Proposed Fire Assessment

## Young, Shaneka

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**Sent:** Friday, June 20, 2008 4:55 PM  
**To:** Mastrodicasa, Jeanna  
**Subject:** Accepted: Proposed Fire Assessment



## Young, Shaneka

---

**From:** Northcutt, William K.  
**Sent:** Friday, June 20, 2008 3:56 PM  
**To:** Rountree, Becky L.; Folkers, Paul E.; Prince, H. E. (Gene); Driggers, Kathlene S.; Blackburn, Russ D.  
**Cc:** Hanrahan, Pegeen  
**Subject:** RE: Jennifer Muir letter - Re: City's poor being taxed disporportionately for fire service assessment against property.

I stopped by Ms Muir's house yesterday to discuss her letter. After some discussion she had a better understanding of what we are considering, including that the assessment being considered is limited to no more than \$30 for FY09. Her original letter was based on the \$99 rate published in the Gainesville Sun. As with most folks there can be a disagreement on the services provided but the rate being considered at this point seemed to lessen her concerns. She did not fall into any category that would allow additional exemptions as she is not a senior citizen and there are no real exemptions or tax abatements unless there is a total disability.

Bill Northcutt  
Fire Chief  
Gainesville Fire Rescue  
352-334-5078  
northcutwk@cityofgainesville.org  
www.gfr.org

Life's most persistent and Urgent Question is:  
What are you doing for others?  
Martin Luther King, Jr.

-----Original Message-----

From: Rountree, Becky L.  
Sent: Wednesday, May 21, 2008 9:06 AM  
To: Folkers, Paul E.; Northcutt, William K.; Prince, H. E. (Gene); Driggers, Kathlene S.; Blackburn, Russ D.  
Cc: Hanrahan, Pegeen  
Subject: RE: Jennifer Muir letter - Re: City's poor being taxed disporportionately for fire service assessment against property.

I looked up Ms. Muir's property tax bill on the appraiser's web site. First, she does live in the City. Her assessed value in 2007 was \$47,400, after homestead exemption \$22,400. Her total tax bill is about \$522 annually. Based on the value of her home, she will get no relief from the additional homestead exemption. However, she is probably entitled to some additional exemptions that she does not know about. There are exemptions for the disabled, and if she is over 65 a low income seniors exemption. Based on the income she stated in her letter, she would qualify for at least one of these additional exemptions. This could potentially bring Ms Muir's tax bill to zero. The deadline to file for exemptions is March 1. However, I checked with the Property's Appraiser's office and for a fee of \$15, she could still get these exemptions for 2008. All she would need is a copy of her tax return (if she files), or a copy of her Social Security check stub or annual 1099, and identification. Maybe a City staff person could accompany her to the Property Appraiser's office and assist her applying for some additional exemptions.

Just thought this information might be helpful.

Becky L. Rountree  
City of Gainesville  
Administrative Services Director  
(352)334-5013  
rountreebl@cityofgainesville.org

-----Original Message-----

From: Folkers, Paul E.

Sent: Wednesday, May 21, 2008 8:36 AM  
To: Northcutt, William K.; Rountree, Becky L.; Prince, H. E. (Gene); Driggers, Kathlene S.  
Subject: FW: Jennifer Muir letter - Re: City's poor being taxed disporportionately for fire service assessment against property.

FYI

Paul

Paul Folkers  
Assistant City Manager  
City of Gainesville

-----Original Message-----

From: Skell, Rosemary A.  
Sent: Tuesday, May 20, 2008 3:43 PM  
To: Folkers, Paul E.; Murry, Fredrick J.  
Subject: FW: Jennifer Muir letter - Re: City's poor being taxed disporportionately for fire service assessment against property.

Paul and Fred:

Mr. Blackburn asked that each of you receive a copy of Ms. Muir's letter (attached).  
Thank you.

Enjoy your afternoon,  
Rose

-----Original Message-----

From: Brown, Neomia B.  
Sent: Monday, May 19, 2008 4:38 PM  
To: Hanrahan, Pegeen  
Cc: citycomm; citymgr  
Subject: FW: Jennifer Muir letter - Re: City's poor being taxed disporportionately for fire service assessment against property.

-----Original Message-----

From: service2@ci.gainesville.fl.us [mailto:service2@ci.gainesville.fl.us]  
Sent: Monday, May 19, 2008 3:24 PM  
To: Brown, Neomia B.  
Subject: Jennifer Muir letter - Re: City's poor being taxed disporportionately for fire service assessment against property.

This is image data from the scanner.

## Young, Shaneka

---

**From:** Fred Shortsleeve [fredshortsleeve@yahoo.com]  
**Sent:** Friday, June 20, 2008 1:06 PM  
**To:** citycomm  
**Subject:** Raising taxes

If the City Commission raises taxes for fire services or any other purpose during our country's fiscal crisis, then I will vote against every incumbent and encourage my family and friends to do the same. I will accept no excuses or exceptions for tax increases as presented in your letter. You could easily save tax revenue by decriminalizing "vice crimes" as has been done in progressive countries in Europe.

Fred Shortsleeve (Registered Libertarian)

=====  
This message was generated on the City of Gainesville Website.  
User Name: Fred Shortsleeve  
User IP address: 68.101.64.55  
Client software: Mozilla/4.0 (compatible; MSIE 7.0; Windows NT 5.1; .NET CLR 2.0.50727)

## Young, Shaneka

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**From:** Brown, Neomia B.  
**Sent:** Friday, June 20, 2008 2:23 PM  
**To:** 'Fred Shortsleeve'  
**Cc:** citycomm  
**Subject:** RE: Raising taxes

Good Afternoon Mr. Shortsleeve,

Your e-mail correspondence has been received by the Mayor and members of the City Commission. Thank you for taking the time to voice your concerns in this matter.

Neomia Brown  
Executive Assistant to the City Commission

-----Original Message-----

From: Fred Shortsleeve [mailto:fredshortsleeve@yahoo.com]  
Sent: Friday, June 20, 2008 1:06 PM  
To: citycomm  
Subject: Raising taxes

If the City Commission raises taxes for fire services or any other purpose during our country's fiscal crisis, then I will vote against every incumbent and encourage my family and friends to do the same. I will accept no excuses or exceptions for tax increases as presented in your letter. You could easily save tax revenue by decriminalizing "vice crimes" as has been done in progressive countries in Europe.

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User Name: Fred Shortsleeve  
User IP address: 68.101.64.55  
Client software: Mozilla/4.0 (compatible; MSIE 7.0; Windows NT 5.1; .NET CLR 2.0.50727)

**Young, Shaneka**

---

**From:** Susie Swiers [sswiers@acpaf1.org]  
**Sent:** Friday, June 20, 2008 12:08 PM  
**To:** citycomm  
**Subject:** FW: RENTS WILL GO UP!!!!!!!!!!!!!!!!!!!!!!!!!!!!1  
**Attachments:** Susan Swiers.vcf

This was sent to our website.  
Thank you,

<p><b>Susan Swiers</b>  Alachua County Property Appraiser  Appraisal Consultant III</p> <p>(352) 491-4427 Work  sswiers@acpaf1.org</p> <p>PO Box 23817  Gainesville, FL 32602</p>
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**From:** Alachua County Property Appraisers Office  
**Sent:** Friday, June 20, 2008 11:44 AM  
**To:** Susie Swiers  
**Subject:** FW: RENTS WILL GO UP!!!!!!!!!!!!!!!!!!!!!!!!!!!!1

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**From:** DeLena [mailto:delenamay@cox.net]  
**Sent:** Friday, June 20, 2008 8:16 AM  
**To:** Alachua County Property Appraisers Office  
**Subject:** RENTS WILL GO UP!!!!!!!!!!!!!!!!!!!!!!!!!!!!1

**NO ASSESSMENT!!!!!!!!!!!!!!**

Re-work your BUDGET! That's what I have to do... with the extreme rise in Cost of Living, responsible people must go over and over their list of expenses, and cut, postpone or eliminate items. You are spending WE THE FEW PEOPLE who actually PAY taxes money. We have enough round-a-bouts, expensive Palms, Crepe Myrtles and Petunias, folks... enough asinine over-budget waterfalls on public properties... and certainly more than enough facilities for the homeless! Two men

digging a hole don't really need three men to watch!

We can assume the COMMISSIONERS are agreeable to vote a pay cut in salary to demonstrate a commitment to do their part in these hard times?

My UTILITY BILL (jokingly represented as from a company I own) has gone up more than 30%... the cost to fuel my economy car has doubled, check-out at the markets is up 40%... and I don't bother to go to the MALL, no matter how tempting the SALES flyers. My retirement check is up 3%.

The City Commission Notice Dated June 25th sounds as if (as usual) this assessment is a DONE DEAL... no matter who comes to speak out at your kangaroo court hearings... we indeed have representatives WITHOUT REPRESENTATION.

Young, Shaneka

---

**From:** DeLena [delenamay@cox.net]  
**Sent:** Friday, June 20, 2008 8:10 AM  
**To:** Hanrahan, Pegeen  
**Subject:** another assessment..NO

## NO ASSESSMENT!!!!!!!!!!!!!!!

Re-work your BUDGET! That's what I have to do... with the extreme rise in Cost of Living, responsible people must go over and over their list of expenses, and cut, postpone or eliminate items. You are spending WE THE FEW PEOPLE who actually PAY taxes money. We have enough round-a-bouts, expensive Palms, Crepe Myrtles and Petunias, folks... enough asinine over-budget waterfalls on public properties... and certainly more than enough facilities for the homeless! Two men digging a hole don't really need three men to watch!

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The City Commission Notice Dated June 25th sounds as if (as usual) this assessment is a DONE DEAL... no matter who comes to speak out at your kangaroo court hearings... we indeed have representatives WITHOUT REPRESENTATION.

Young, Shaneka

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**From:** DeLena [delenamay@cox.net]  
**Sent:** Friday, June 20, 2008 8:11 AM  
**To:** Hawkins, Jr., Thomas  
**Subject:** NO assessment!

## NO ASSESSMENT!!!!!!!!!!!!!!

Re-work your BUDGET! That's what I have to do... with the extreme rise in Cost of Living, responsible people must go over and over their list of expenses, and cut, postpone or eliminate items. You are spending WE THE FEW PEOPLE who actually PAY taxes money. We have enough round-a-bouts, expensive Palms, Crepe Myrtles and Petunias, folks... enough asinine over-budget waterfalls on public properties... and certainly more than enough facilities for the homeless! Two men digging a hole don't really need three men to watch!

We can assume the COMMISSIONERS are agreeable to vote a pay cut in salary to demonstrate a commitment to do their part in these hard times?

My UTILITY BILL (jokingly represented as from a company I own) has gone up more than 30%... the cost to fuel my economy car has doubled, check-out at the markets is up 40%... and I don't bother to go to the MALL, no matter how tempting the SALES flyers. My retirement check is up 3%.

The City Commission Notice Dated June 25th sounds as if (as usual) this assessment is a DONE DEAL... no matter who comes to speak out at your kangaroo court hearings... we indeed have representatives WITHOUT REPRESENTATION.



**Young, Shaneka**

---

**From:** Andrew, Devonia L.  
**Sent:** Friday, June 20, 2008 8:17 AM  
**To:** 'DeLena'  
**Cc:** citycomm  
**Subject:** RE: NO!!!!!!!!!!!!!!!!!!!!1

Good Morning Ms. May,

Your e-mail correspondence has been received by the Mayor and members of the City Commission. Thank you for taking the time to voice your concerns.

Devonia L. Andrew  
Executive Assistant to the Mayor

---

**From:** DeLena [mailto:delenamay@cox.net]  
**Sent:** Friday, June 20, 2008 8:12 AM  
**To:** citycomm  
**Subject:** NO!!!!!!!!!!!!!!!!!!!!1

**NO ASSESSMENT!!!!!!!!!!!!!!!!!!!!**

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Young, Shaneka

---

**From:** DeLena [delenamay@cox.net]  
**Sent:** Friday, June 20, 2008 8:12 AM  
**To:** Lowe, Craig  
**Subject:** [QUARANTINE BYPASSED] NO!!!!!!!!!!!!!!

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Young, Shaneka

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**From:** DeLena [delenamay@cox.net]  
**Sent:** Friday, June 20, 2008 8:11 AM  
**To:** Donovan, John F. - Commissioner  
**Subject:** NO!!!!!!!!!!!!!!!!!!!!1

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**Young, Shaneka**

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**From:** DeLena [delenamay@cox.net]  
**Sent:** Friday, June 20, 2008 8:11 AM  
**To:** Henry, Scherwin L.  
**Subject:** [QUARANTINE BYPASSED] NO!!!!!!!!!!!!!!1

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**From:** DeLena [delenamay@cox.net]  
**Sent:** Friday, June 20, 2008 8:11 AM  
**To:** Mastrodicasa, Jeanna  
**Subject:** [QUARANTINE BYPASSED] NO!!!!!!!!!!!!!!!!!!!!!!

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## Young, Shaneka

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**From:** Johnson, Dan [DJohnson@trinitygnv.org]  
**Sent:** Thursday, June 19, 2008 10:15 PM  
**To:** Poe, Lauren B.  
**Cc:** Andrew, Devonia L.; hadley.hartman@sfcc.edu  
**Subject:** RE: Fire assessment

Dear Lauren,

Thanks for taking the time to write and offer these helpful explanations. I have a couple of comments:

1. I have done some research and have learned that FSU pays a fire fee as does FAMU - similar situation in Tallahassee as we have here in Gainesville vis a vis UF.

2. I understand that the city feels the real need to gain more revenue. It does seem very odd to me that what has historically been known as a tax - i.e. fire protection funding was the result of taxes for decades, now, through change in nomenclature becomes something else. The only thing that has changed is the naming.

This seems to me to be a clear attempt to maneuver around the traditionally held standard of not taxing churches and nonprofits. It further is very scary that this new found source of revenue will take on a life of its own: first the fire assessment fee, what is next and next after that.

Many of the nonprofits (most) live on a thin margin. This action, taken against the very agencies that benefit the city in so many ways, doing the things the city doesn't do, will be destructive.

I appreciate that you will lobby for a low rate. My experience is that these things come in low and most assuredly rise with each passing year.

I have never bought into the notion of "culture wars." I don't fully understand that arena. But this really does seem to me and others to be an attack on the churches, and I think it is wrong.

Thanks, Dan Johnson

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**From:** Poe, Lauren B. [mailto:poel@cityofgainesville.org]  
**Sent:** Thu 6/19/2008 11:57 AM  
**To:** Johnson, Dan  
**Cc:** Andrew, Devonia L.; hadley.hartman@sfcc.edu  
**Subject:** Fire assessment

Pastor Johnson,

I am writing at the behest of my good friend and colleague Hadley Hartman. He passed on to me a portion of your church's newsletter with your reaction to the proposed fire assessment. I will attempt to answer some of your questions and explain the rationale for instituting this assessment.

1) Fire service is one of the two primary functions of local city government. Because of Gainesville's unique revenue conditions, over half of city property is off the tax rolls (the most of any city in Florida). Furthermore, half of our city's general fund budget is comprised of public safety. Because of the passage of Amendment 1, the city finds itself in a difficult position. We must continue to fully fund our public services, yet we have less revenue with which to do so. The special fire assessment is a method of



funding that will remain independent of the somewhat unpredictable nature of sales tax or property tax revenues.

2) There is a significant difference between a tax, a fee and an assessment. I will attempt to explain:

a. A tax is levied throughout the taxing unit (the city) for the benefit of all residents and "...are imposed under the theory that contribution must be made by the community at large to support the various functions of the government." (Sarasota County v. Sarasota Church of Christ, inc.). There is no requirement that a relationship exist between the tax payer and the services funded through the tax (for example, a childless couple pays school property tax, but does not directly benefit from the service). Churches are exempt from paying taxes.

b. A fee "...is charged in exchange for a particular government service which benefits the party paying the fee in a manner not shared by other members of the society...and is paid by choice, in that the party paying the fee has the option of not utilizing the government service and thereby avoiding the charge." (City of Gainesville v. State Department of Transportation). Thus, a person or group may pay a fee to rent a park pavilion, play golf on a public course, or rent the Thomas Center for a wedding.

c. An Assessment is in between a fee and a tax. They are like taxes in that they are mandatory, however, they are different in that while taxes require no direct benefit to the payer, assessments require that the real property being assessed receive a special benefit from the assessment (in this case, the special assessment is better fire protection and as a consequence, lower insurance rates).

3) In order to determine whether or not an assessment can be levied for a specific service, it must meet two tests.

a. Does the property receive a benefit from the service provided? If no, the property cannot be made to pay the assessment. If it does, that the assessment can be levied.

b. Is the assessment fairly and reasonably apportioned among the properties that receive that benefit? The assessment must also meet this second test. Therefore, the assessment must be fairly apportioned among all properties that receive the benefit to be legal (meaning churches, non-profits, industrial, etc.).

c. What about the University of Florida, you ask. This is the rub. Churches and non-profits are tax exempt, meaning they are specifically exempt from paying taxes (see definitions above). However, according to Florida statute, government institutions (read UF, SFCC and ACSB) are immune from paying taxes and assessments. Therefore, we have no way to force UF to pay their fair share. We are in negotiations to persuade them to voluntarily pay their share (almost \$3 million), but it does not look good. Believe me, if we could, we would!

NB: I will suggest a minimal rate for the assessment, only high enough to cover the budget decrement for fire services and I will advocate a sunset provision so the commission will have to reassess the need for this assessment every 5 years.

I hope I have been of some help, and I look forward to serving in any way I can. I would like to sincerely thank you for all you and your parishioners contribute to our community. Together, we will make it through this difficult time.

Lauren Poe

Commissioner: District 2

(352) 334-5015

commlp@cityofgainesville.org

200 E. University Avenue

Station 19

PO box 490

Gainesville, FL 32602

**Young, Shaneka**

---

**From:** Brown, Neomia B.  
**Sent:** Thursday, June 19, 2008 4:57 PM  
**To:** 'uf4research@yahoo.com'  
**Cc:** citycomm  
**Subject:** RE: Written Objection

Good Afternoon,

Your e-mail correspondence has been received by the City Commission. Thank you for taking the time to voice your concerns in this matter.

Neomia Brown  
Executive Assistant to the City Commission

---

**From:** kassidy chauncey [mailto:uf4research@yahoo.com]  
**Sent:** Thursday, June 19, 2008 4:36 PM  
**To:** citycomm  
**Subject:** Written Objection

To whom it may concern,

I object the collection of fire services non-ad valorem assessments. Tax Parcel #: 10082-007-000.

7/16/2008

**Young, Shaneka**

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**From:** kassidy chauncey [uf4research@yahoo.com]  
**Sent:** Thursday, June 19, 2008 4:36 PM  
**To:** citycomm  
**Subject:** Written Objection

To whom it may concern,

I object the collection of fire services non-ad valorem assessments. Tax Parcel #: 10082-007-000.

7/16/2008

**Young, Shaneka**

---

**From:** Brian Scarborough [brian@scarins.com]  
**Sent:** Thursday, June 19, 2008 8:19 AM  
**To:** Poe, Lauren B.  
**Cc:** Andrew, Devonian L.  
**Subject:** RE: Fire Service Special Assessment

Commissioner Poe: Thanks for the quick and thoughtful reply. Having a sunset on this would definitely make it more palatable. Otherwise I fear it will be a burden well after you are on the commission. The next round of commissioners 10 years from now will never even remember when there wasn't a GFR Surcharge.

As for the ice rink, I know what you mean. People like those kinds of things because they're unique and visible and therefore can't be taken for granted like roads/street lights/police service, etc. With that said, much like Ironwood, if the ice rink made any money private business would have swooped in to replace what the City left behind.

Good luck in your capacity as a Commissioner. And again, I really appreciate the thoughtful reply.

Brian Scarborough, CIC, REBC  
Scarborough Company Insurance, Inc.  
2811 NW 41 Street  
Gainesville, FL 32606  
352.377.2002, ext. 131  
352.376.8393- fax

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**From:** Poe, Lauren B. [mailto:poel@cityofgainesville.org]  
**Sent:** Wednesday, June 18, 2008 5:49 PM  
**To:** Brian Scarborough  
**Cc:** Andrew, Devonian L.  
**Subject:** RE: Fire Service Special Assessment

Mr. Scarborough,

Thank you for your input concerning our upcoming budget process. I agree with you that our fire department is a fundamental service, and that is in part why I believe that there should be a dedicated revenue stream for GFR not susceptible to the ups and downs of our sales tax revenue or the whims of a state legislature hostile to home-rule. I only support levying the assessment at a minimal rate so as to cover the budget shortfall of the fire component, and I also will encourage a sunset built into the ordinance so this does not become a long term revenue diversion (such as the state lottery!).

We made significant cuts in staffing and operational expenses last year, and are proposing to do the same this year. However, at some point, services will be cut. While you may disagree with the value of any particular service our city provides, there are always others in our community who feel the service is important and even necessary. One of the protests most often mentioned on the campaign trail when I went door-to-door was the termination of the ice rink. I am sure we can agree that the rink was not at all necessary, yet many citizens were upset that we let it go.

As to Ironwood: I fully understand that this is a huge drain on our resources and agree with the need to either make it work or transfer the responsibility to someone else.

We are continuing to work with UF in trying to get them to pay their fair share of our fire services, but they seem unwilling at this point. This is frustrating to say the least.

Your suggestions are very helpful and I will be sure to take them into account when preparing my vote on the final

7/16/2008

budget. I always prefer an active and informed citizenry to the alternative.

Best,

Lauren Poe

Commissioner: District 2

(352) 334-5015

[commplp@cityofgainesville.org](mailto:commplp@cityofgainesville.org)

200 E. University Avenue

Station 19

PO box 490

Gainesville, FL 32602

**From:** Brian Scarborough [mailto:[brian@scarins.com](mailto:brian@scarins.com)]

**Sent:** Wednesday, June 18, 2008 2:28 PM

**To:** citycomm

**Subject:** Fire Service Special Assessment

Madame Mayor & Commissioners: I serve on the Chamber of Commerce's Public Policy Committee and we heard a presentation from City and GFR staff yesterday regarding the proposed special assessment for fire services. I'm writing you today to voice my opposition to the Assessment both as a resident and business owner in the City. I object to the basic notion that there should be a special assessment for such a fundamental public service as fire protection. We rely upon you and staff to prioritize the expenditures of the City. It is unacceptable to me that you cannot locate another internal source for the \$2Million that this Assessment is supposed to raise.

I'm not one to complain about all taxes/fees. I understand that worthwhile government services cost money. But I also know that times are tough in our community right now. I see it from my clients every day. Every business I know is down from last year. Is now really the best time to be introducing a new fee to not only your property owners but also your churches and non-profits? I also know that the City's projected revenue is down and would like to offer some potential sources of savings in lieu of a new tax (aka Assessment)-

1. Sell Ironwood. A city in financial trouble can't afford a luxury (and money pit) like a golf course. Meadowbrook and Turkey Creek have changed hands 3-4 different times in the last 10 years because they leak money like a sieve. And those were in good financial times. If someone doesn't want to operate it as a golf course, maybe they'd like to consider some affordable housing development.

2. Cut staff. Our company employs 25 people. At least 2 of them perform functions that are non-essential, they're a luxury. We keep them around because they're nice people and we can afford them at this point. If business continues to go the way it has for 6 months we may no longer be able to afford them. I can only imagine the number of "luxury" positions that an organization of your size has. Based on the 07 budget the Equal Opportunity Office gets \$500K, the Risk Management Dept gets \$885K, HR gets over \$1M, Community Development gets almost \$5M, Budget & Finance gets \$2.78M and RTS gets over \$9M. None of those departments offer services as important as GFR.

3. Privatize where possible. For example, return to contracting with the County's Environmental Protection Department to provide those services in the City. They've tripled in size over the last 10 years so I'm certain they can handle it. Many of my clients with large vehicle fleets have captured significant savings by privatizing their fleet maintenance (I believe Enterprise is the most recognized vendor).

4. Revitalize efforts to get fire protection funds out of UF. Point out that starting their own fire department could be tough in this lean year.

5. Don't accept a contract with the airport for fire service if it loses money. The good news about the airport is if there's a fire it is unlikely to endanger anyone.

In closing, I want to revisit the first slide that we saw in yesterday's presentation. It said in 1975 there were 165 personnel in GFR servicing 65,000 citizens and 26 sq. miles. Now they have 10 less staffers (155 personnel) and service double the population (122,700) and territory (over 60 sq. miles). I guarantee there's no other department in the City that has doubled their capacity for service while cutting staff. How about leaving the GFR budget alone

7/16/2008

and find places to cut in other departments? All of your citizenry is prioritizing their budgets and they don't have the option of simply voting in a new revenue source. You shouldn't either.

Thanks for your service to our great City.

Brian Scarborough, CIC, REBC  
Scarborough Company Insurance, Inc.  
2811 NW 41 Street  
Gainesville, FL 32606  
352.377.2002, ext. 131  
352.376.8393- fax

## Young, Shaneka

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**From:** Andrew, Devonia L.  
**Sent:** Thursday, June 19, 2008 6:32 AM  
**To:** citycomm  
**Subject:** FW: Fire Service Special Assessment

FYI

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**From:** Poe, Lauren B.  
**Sent:** Wednesday, June 18, 2008 5:49 PM  
**To:** 'Brian Scarborough'  
**Cc:** Andrew, Devonia L.  
**Subject:** RE: Fire Service Special Assessment

Mr. Scarborough,

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Best,

**Lauren Poe**  
Commissioner: District 2  
(352) 334-5015  
[comm1p@cityofgainesville.org](mailto:comm1p@cityofgainesville.org)  
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7/16/2008



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 Gainesville, FL 32606  
 352.377.2002, ext. 131  
 352.376.8393- fax

**Young, Shaneka**

---

**From:** Andrew, Devonia L.  
**Sent:** Wednesday, June 18, 2008 5:19 PM  
**To:** citycomm  
**Subject:** FW: Fire Service Special Assessment

---

**From:** Brian Scarborough [mailto:brian@scarins.com]  
**Sent:** Wednesday, June 18, 2008 3:52 PM  
**To:** Hawkins, Jr., Thomas  
**Subject:** RE: Fire Service Special Assessment

Commissioner Hawkins: I appreciate your thoughtful reply and wish you luck on the Commission. I think in a budget year like this one privatization should be on the table. I'm not advocating to privatize everything, but some services can simply come cheaper and potentially more efficiently from the private sector. In terms of the fire assessment, my feeling is that it is a reaction to a temporary budget crisis but, once approved, will remain on the taxpayer's tabs forever. Further, while you're only considering an assessment equal to 30% of the possible amount I fear that this number will grow higher over time under the banner of "preserving fire service". Meanwhile, monies that used to go to GFR will be routed elsewhere (a la what the State did with the lottery money).

Please consider if you want your first significant vote on the commission to be a tax increase which will be saddled on residents, business owners, non-profits and churches with no defined sunset.

Again, good luck to you.

Brian Scarborough, CIC, REBC  
Scarborough Company Insurance, Inc.  
2811 NW 41 Street  
Gainesville, FL 32606  
352.377.2002, ext. 131  
352.376.8393- fax

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**From:** Hawkins, Jr., Thomas [mailto:hawkinswt@cityofgainesville.org]  
**Sent:** Wednesday, June 18, 2008 3:05 PM  
**To:** Brian Scarborough  
**Subject:** RE: Fire Service Special Assessment

Mr. Scarborough,

Thank you for your correspondence.

The City will balance its budget this year through some combination of cutting services, changing our millage rate, and potentially levying a fire services assesment. I have tenatively supported the fire assesment and believe that, in combination with reducing services, it is a better option to maintain revenue than increasing our millage rate. Nonetheless, I take your comments to heart and will keep them in consideration throughout the budget process.

Regarding your suggestions for reducing expenses, three of your five reccomendations are actively being considered by staff and the City Commission. The two exceptions would be the fire services contract with the airport, because it has recently been renegotiated to substantially increase the benefit to Gainesville, and privatization. While I am not aware that increased privatization is a strategy we are considering, it certainly would

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be preferable to lowering levels of service.

I do not expect our budgeting process to be simple. I appreciate that you have taken the time to express those values that you expect to guide our decisions. It is most certainly a help.

Thomas Hawkins

Thomas Hawkins, Commissioner-At-Large  
 City of Gainesville, Office of the City Commission  
 200 East University Avenue  
 Gainesville, Florida 32602-0490  
 Phone: (352) 334-5015  
 Fax: (352) 334-2036  
 commth@cityofgainesville.org

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**From:** Brian Scarborough [mailto:brian@scarins.com]  
**Sent:** Wednesday, June 18, 2008 2:28 PM  
**To:** citycomm  
**Subject:** Fire Service Special Assessment

Madame Mayor & Commissioners: I serve on the Chamber of Commerce's Public Policy Committee and we heard a presentation from City and GFR staff yesterday regarding the proposed special assessment for fire services. I'm writing you today to voice my opposition to the Assessment both as a resident and business owner in the City. I object to the basic notion that there should be a special assessment for such a fundamental public service as fire protection. We rely upon you and staff to prioritize the expenditures of the City. It is unacceptable to me that you cannot locate another internal source for the \$2Million that this Assessment is supposed to raise.

I'm not one to complain about all taxes/fees. I understand that worthwhile government services cost money. But I also know that times are tough in our community right now. I see it from my clients every day. Every business I know is down from last year. Is now really the best time to be introducing a new fee to not only your property owners but also your churches and non-profits? I also know that the City's projected revenue is down and would like to offer some potential sources of savings in lieu of a new tax (aka Assessment)-

1. Sell Ironwood. A city in financial trouble can't afford a luxury (and money pit) like a golf course. Meadowbrook and Turkey Creek have changed hands 3-4 different times in the last 10 years because they leak money like a sieve. And those were in good financial times. If someone doesn't want to operate it as a golf course, maybe they'd like to consider some affordable housing development.
2. Cut staff. Our company employs 25 people. At least 2 of them perform functions that are non-essential, they're a luxury. We keep them around because they're nice people and we can afford them at this point. If business continues to go the way it has for 6 months we may no longer be able to afford them. I can only imagine the number of "luxury" positions that an organization of your size has. Based on the 07 budget the Equal Opportunity Office gets \$500K, the Risk Management Dept gets \$885K, HR gets over \$1M, Community Development gets almost \$5M, Budget & Finance gets \$2.78M and RTS gets over \$9M. None of those departments offer services as important as GFR.
3. Privatize where possible. For example, return to contracting with the County's Environmental Protection Department to provide those services in the City. They've tripled in size over the last 10 years so I'm certain they can handle it. Many of my clients with large vehicle fleets have captured significant savings by privatizing their fleet maintenance (I believe Enterprise is the most recognized vendor).
4. Revitalize efforts to get fire protection funds out of UF. Point out that starting their own fire department could be tough in this lean year.
5. Don't accept a contract with the airport for fire service if it loses money. The good news about the airport is if

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there's a fire it is unlikely to endanger anyone.

In closing, I want to revisit the first slide that we saw in yesterday's presentation. It said in 1975 there were 165 personnel in GFR servicing 65,000 citizens and 26 sq. miles. Now they have 10 less staffers (155 personnel) and service double the population (122,700) and territory (over 60 sq. miles). I guarantee there's no other department in the City that has doubled their capacity for service while cutting staff. How about leaving the GFR budget alone and find places to cut in other departments? All of your citizenry is prioritizing their budgets and they don't have the option of simply voting in a new revenue source. You shouldn't either.

Thanks for your service to our great City.

Brian Scarborough, CIC, REBC  
Scarborough Company Insurance, Inc.  
2811 NW 41 Street  
Gainesville, FL 32606  
352.377.2002, ext. 131  
352.376.8393- fax

## Young, Shaneka

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**From:** Brian Scarborough [brian@scarins.com]  
**Sent:** Wednesday, June 18, 2008 3:52 PM  
**To:** Hawkins, Jr., Thomas  
**Subject:** RE: Fire Service Special Assessment

Commissioner Hawkins: I appreciate your thoughtful reply and wish you luck on the Commission. I think in a budget year like this one privatization should be on the table. I'm not advocating to privatize everything, but some services can simply come cheaper and potentially more efficiently from the private sector. In terms of the fire assessment, my feeling is that it is a reaction to a temporary budget crisis but, once approved, will remain on the taxpayer's tabs forever. Further, while you're only considering an assessment equal to 30% of the possible amount I fear that this number will grow higher over time under the banner of "preserving fire service". Meanwhile, monies that used to go to GFR will be routed elsewhere (a la what the State did with the lottery money).

Please consider if you want your first significant vote on the commission to be a tax increase which will be saddled on residents, business owners, non-profits and churches with no defined sunset.

Again, good luck to you.

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