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## QUESTIONNAIRE ON LOCAL REVENUE SOURCES

Dear Local Government Official,

University of Miami researcher Rayna Stoycheva, PhD has asked FGFOA members to participate in a short survey.

I greatly appreciate the time and effort of those who already completed the survey. If you intended to do so but have not had a chance, the survey is still open, just use the link enclosed below.

The purpose of this survey is to identify current revenue-generating strategies among local governments in Florida. There is very limited literature on the extent to which tax-exempt charitable organizations are asked to contribute to local government revenues as governments have sought to recover from the last recession. Most of this literature focuses on PILOTs (payments in lieu of taxes) and does not include fees and charges and other special assessments that may be collected from tax-exempt charitable organizations. This study adds to the existing literature in two ways:

- 1) examines the most current revenue strategies considered and implemented by local governments in Florida,
- 2) focuses on whether tax-exempt charitable organizations are included or excluded from the newly-adopted revenue sources. The findings from this study would benefit both academic researchers and government practitioners.

To access the online survey, please [click here](#). You can stop the survey at any time by exiting the browser and resume where you left off using the link. Your responses will be automatically saved.

Sincerely,

Rayna L. Stoycheva, PhD  
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