

### **12B-8.0016 Department of Revenue Electronic Database.**

(1)(a)1. The Department maintains an electronic database that is for use by insurers to assign insurance policies and premiums to local taxing jurisdictions. The electronic database, referred to as Florida's Address/Jurisdiction Database ("database"), is maintained on the Department's website at <https://pointmatch.state.fl.us>. An updated database is posted to the Department's website by November 1 of each year to be used in assigning policies and premiums to the proper local taxing jurisdictions for the insurance premium tax return due for the tax year beginning on or after the January 1 following the posting of the database; however, insurers may use the updated database when it is posted to assign policies and premiums to the proper local taxing jurisdiction for the current tax year. The database available for downloading does not include the information contained in the pending changes described in paragraph (b).

2. The database also has a single address lookup feature that permits any person to enter an address and ascertain to which local taxing jurisdiction, if any, the address is assigned.

3. Local taxing jurisdictions are provided with access codes to permit them to register as users of the database and to request changes in address assignments. Local taxing jurisdictions may register on the Department's website at <https://pointmatch.state.fl.us>.

4. When the Department is notified by the Division of Retirement, Department of Management Services, that a local taxing jurisdiction is to be added or deleted, the Department will update the database based upon existing database addresses within that jurisdiction. However, for the addition of special fire control districts, as defined in Section 175.032(16), F.S., whose boundaries do not follow municipal or county lines, the special fire control district must identify the addresses within its local taxing jurisdiction.

(b) When a change to the database has been approved, the approved pending address additions and approved pending address deletions are stored in separate files maintained by the Department for the next scheduled update of the database. These pending files include corrections of any errors discovered since the last update, as well as changes in addresses or jurisdictional boundaries based on information provided by local taxing jurisdictions and approved by the Department. These pending files contain the most recent local taxing jurisdictional assignment information. The individual address lookup feature searches the current database and the pending files and may reflect information that has not yet been incorporated into the database available for downloading and use by local taxing jurisdictions and insurers. Insurers may use the information contained in the address look-up feature to assign policies and premiums to the proper local taxing jurisdictions. In such cases, the individual address lookup page carries a statement notifying the viewer that it reflects a pending change to the database.

(c) To fulfill its statutory responsibility to maintain the database, when the Department notices apparent errors, such as an address that is assigned to multiple jurisdictions, the Department will initiate an objection to the database in accordance with subsection (3) and will process the objection in the same manner as other objections.

(2)(a) Local taxing jurisdictions have a continuing obligation to provide the Department all information needed to update the database, such as changes in addresses or address ranges, annexations, incorporations, reorganizations, and any other changes to jurisdictional boundaries. Local taxing jurisdictions must inform the Department of the identity of the jurisdictions' officers or employees who are authorized to act as contact persons with the Department on database matters. Local taxing jurisdictions are limited to two authorized contact persons; however, local taxing jurisdictions may provide updated contact person information as frequently as necessary to ensure that the appropriate contact person can be reached by the Department. The contact list of authorized local government contact persons for all local taxing jurisdictions is located on the Department's website <http://dor.myflorida.com/dor/taxes/ipt.html>.

(b) Local taxing jurisdictions must submit information requesting changes to the database electronically following the online User's Guide for the Address/Jurisdiction Database (December 2014, incorporated by reference in Rule 12A-19.071, F.A.C.). Only local taxing jurisdictions that are registered users of the Department's electronic change submission process can access the Guide for Address Change Requests. Authorized local jurisdiction contact persons may access the login screen for registered users at <https://pointmatch.state.fl.us>. Local taxing jurisdictions that do not have access to computers with Internet access should contact the Department to submit changes through alternative electronic media. The information must also be submitted on Form DR-700022, Notification of Jurisdiction Change for Local Communications Services and Local Insurance Premium Tax (incorporated by reference in Rule 12A-19.100, F.A.C.), with the exception of Special Fire Control Districts, which must use Form DR-350907, Local Insurance Premium Tax Special Fire Control Districts Notification of Jurisdiction Change (R. 10/13, hereby incorporated by reference, effective 1/14) (<http://www.flrules.org/Gateway/reference.asp?No=Ref-03612>).

(c) The local taxing jurisdiction must specify the effective date of any information to be incorporated in the database. Information must be submitted by September 3 of each year to be included in the next updated database posted to the Department's

website by November 1 of each year. The Department will review the information provided in the requests for change and store the approved changes in the approved pending files. Local governments, including special fire districts, should not submit changes during the periods September 4 to October 3 and March 4 to April 2. The Department completes its review of pending submissions for the next database update during these time periods and is unable to process new submissions. Submissions of information initiated during these time periods will be denied, and a new submission will be necessary.

(d)1. Any requested changes or additions to the database must be supported by competent evidence. Competent evidence to support a change to the database is documentation establishing that the addresses affected by the requested change or addition are located in the local taxing jurisdiction indicated on the request. Examples of competent evidence include annexation ordinances, articles of incorporation of a new municipality, the plat filed for a newly approved subdivision, or the enhanced 911 Master Street Address Guide database information relating to local law enforcement responders issued by the local jurisdiction coordinator's office. Competent evidence must clearly designate the addresses or address ranges that are affected.

2. If a requested change is to move an address from one local taxing jurisdiction to another, competent evidence includes the consent of the local taxing jurisdiction that did not request the change. To facilitate processing of the change, the local taxing jurisdiction requesting the change should obtain a written consent to the change signed by an authorized contact person of the nonrequesting jurisdiction. Forms DR-700022 and DR-350907 contain an authorization statement that will serve as the written consent of the nonrequesting local taxing jurisdiction when signed by that jurisdiction's authorized contact person. The Department will consider the receipt of Form DR-700022 or Form DR-350907 containing the signatures of the authorized contact persons of both the initiating and affected jurisdictions to be sufficient competent evidence. In such instances, the Department will make the change based upon the representations on the form. A local taxing jurisdiction that objects to this change should use Form DR-700022 or Form DR-350907 to change the address information and, unless the affected local taxing jurisdiction signs the form, the Department will treat the request as one that must be resolved by the local taxing jurisdictions involved as provided in this paragraph. Identification of the case number associated with the address changes is insufficient by itself to demonstrate competent evidence establishing that the service addresses are located in the local taxing jurisdiction indicated on the request.

3. If the requesting jurisdiction has not obtained the written consent of the nonrequesting jurisdiction, the Department will contact the nonrequesting jurisdiction before making the change. Based upon the response of the nonrequesting jurisdiction, the Department will take the following action in regard to the requested change:

- a. If the nonrequesting jurisdiction consents in writing, the Department will accept and process the change.
- b. If the nonrequesting jurisdiction objects in writing, the Department will treat the requested change as one that must be resolved by the local taxing jurisdictions involved as provided in subsection (3).
- c. If the nonrequesting jurisdiction fails to either consent or object in writing within 20 days after the date on which the Department notified that jurisdiction of the requested change, the Department will accept and process the change. This does not preclude the nonrequesting jurisdiction from subsequently objecting to the new address assignments after they have been processed.

4. If a requested change affects only the requesting local taxing jurisdiction and does not affect another local taxing jurisdiction, the Department will consider receipt of an affidavit signed by the authorized contact person for that local taxing jurisdiction that identifies the addresses or address ranges and states that the change affects only the requesting local taxing jurisdiction to be sufficient competent evidence. The use of an affidavit is not required but, at the option of the requesting local taxing jurisdiction, may be used in lieu of providing other documentation such as subdivision plats. In such instances, the Department will make the change based upon the representations on the form and the affidavit. A local taxing jurisdiction that objects to the change should use Form DR-700022 to change the address information and, unless the affected local taxing jurisdiction signs the form, the Department will treat the request as one that must be resolved by the local taxing jurisdictions involved as provided in subsection (3).

(e) Examples.

1. A local taxing jurisdiction approves the plat and grants the permits necessary for development of a new subdivision on February 1, 2007. The plat indicates street names, but no address numbers have yet been assigned. In order for the addresses to be added to the next electronic database, the local taxing jurisdiction must file Form DR-700022 or Form DR-350907, as appropriate, with a copy of the approved subdivision plat or an affidavit indicating that the change affects only the requesting local taxing jurisdiction and submit online address change information by September 3, 2007. If that deadline is not met, the address cannot be added until the following year's database (database created by November 1, 2008). In order to meet the deadline and be certain that the actual address numbers are included, the contact person for the local taxing jurisdiction may request the addition of a range of

numbers that is certain to include the actual numbers. Because the development of the subdivision affects only the requesting jurisdiction, no consent from any other jurisdiction is required.

2. A municipality annexes an area with 1500 addresses that were formerly in another incorporated area. The annexation will be effective November 1, 2006. The municipality's database contact person timely enters address change requests for 1525 addresses online and files a Form DR-700022 on June 15, 2006. Included with the form are a copy of the annexation ordinance and a map with the annexed area outlined with street address ranges included in the annexed area noted. The other incorporated area database contact person has not signed the Form DR-700022 or otherwise given written consent to the changes. On July 15, 2006, the Department notifies the other incorporated area of the requested changes and provides copies of the municipality's Form DR-700022, annexation ordinance, and map. The other incorporated area does not respond with written consent or a written objection. On August 6, 2006, the Department processes the changes, and they are included in the database available by November 1, 2006. The other incorporated area's database contact person notifies the Department on September 1, 2006, that the other incorporated area believes the database now incorrectly assigns 25 service addresses to the municipality. The other incorporated area should submit Form DR-700022 to move the 25 services addresses to its incorporated area. The Department will handle this as a change to the database.

3. A municipality annexes an area with 1500 service addresses that was formerly in another incorporated area. The annexation will be effective November 1, 2006. The municipality's contact person timely enters address change requests for the 1500 addresses online and writes a letter to the other incorporated area's contact person requesting that consent be indicated by signing the Form DR-700022 that has been prepared by the municipality and enclosed with the letter. Also enclosed with the letter is a copy of the annexation ordinance and a street map on which the annexed area is outlined. The other incorporated area's contact person signs the Form DR-700022. The municipality submits the form to the Department on June 15, 2006. The Department will approve the changes and include them in the database available by November 1, 2006.

(3)(a)1. Any substantially affected party may object to information contained in the database by submitting Form DR-700025, Objection to Address/Jurisdiction Database for Local Communications Services Tax and Local Insurance Premium Tax Service Address Assignment (incorporated by reference in Rule 12A-19.100, F.A.C.), along with competent evidence to support the party's objection. Only objections to the current effective database can be considered; objections that do not relate to the current effective database will be denied. Before submitting an objection, a person should check the effective database to determine whether the contemplated objection is necessary. Examples of substantially affected parties include police officers and firefighters from local taxing jurisdictions that impose the excise taxes under Chapters 175 and/or 185, F.S., local taxing jurisdictions that impose the excise taxes under Chapters 175 and/or 185, F.S., insurers who are required to pay the excise taxes under Chapters 175 and/or 185, F.S., individuals whose policies are being assigned via the database, and local taxing jurisdictions.

2. Local taxing jurisdictions should use Form DR-700022, and special fire control districts should use Form DR-350907, to create addresses in the database or to request address assignment changes. The consent of any other jurisdiction affected by the requested change will be required.

3. Firefighters and police officers, including pension board members, who wish to object to information contained within the database, should do so through the appropriate official within their local taxing jurisdiction.

(b) Multiple address submissions affecting multiple jurisdictions should be segregated, based on the specific combinations of the affected jurisdictions. For example, changes from City A to City B should be segregated from changes from City B to City A.

(c) In the event that an insurer that is required to pay taxes under Chapters 175 and/or 185, F.S., elects to formally object to information contained in the database, the insurer must file Form DR-700025. This requirement is not intended to interfere with any procedures implemented by insurers to inform local taxing jurisdictions of errors in the database.

(d) Examples of competent evidence that supports an inquiry into a substantially affected party's objection include a voter registration card indicating that the voter residing at the address is entitled to vote in municipal elections or only in county elections, the enhanced 911 Master Street Address Guide database property tax bill showing assessment by local taxing jurisdiction, or a map that includes the boundaries of a local taxing jurisdiction and clearly places the address for the property that is being insured inside or outside those boundaries. For example, if a map shows that a street is entirely within the boundaries of a municipality, that map is competent evidence that an address on that street should be assigned to that municipality in the database. The Department will notify the substantially affected party of any deficiencies in the objection or competent evidence.

(e) When the Department believes that addresses or address ranges have been assigned to an incorrect local taxing jurisdiction, the Department will initiate a change by using Form DR-700025. The Department will use any information at its disposal, including

enhanced 911 Master Street Address Guide database address information and information supplied by any insurer, as a basis for initiating an objection; however, the Department will not change an address assignment without providing notice to the affected jurisdiction(s) in the manner provided in paragraph (3)(f). If the change is approved, it will be included with other approved changes for inclusion in the next update of the database.

(f) Upon receipt of an objection on a completed Form DR-700025, including competent evidence to support the objection, the Department will forward copies of the form, along with the associated documentation, to the database contact person in each affected taxing jurisdiction. The Department will provide to the affected local taxing jurisdictions Form DR-700026, Local Government Authorization for Address Changes Described on Form DR-700025 (incorporated by reference in Rule 12A-19.100, F.A.C.), to use to agree, disagree, or partially agree with the address jurisdiction changes proposed by the attached Form DR-700025. The Department will provide the affected local taxing jurisdiction a Form DR-700027, Local Government Authorization for Omission of Address or Range or Incorrect Address Identification (incorporated by reference in Rule 12A-19.100, F.A.C.), to use to agree or disagree with the inclusion of an address or address range or with changing nonjurisdictional information about an address or address range proposed by the attached Form DR-700025. The Department will include a tracking number and date on the bottom portion of each form to identify which forms belong together. The Department will, when practicable, provide the information electronically for review by the local taxing jurisdictions. The local taxing jurisdictions should review the specific address(es) at issue, as well as the address range(s) that will be impacted by the change, to ensure that each local taxing jurisdiction retains all of the addresses that it believes are within its jurisdictional boundaries. The Department will instruct each local taxing jurisdiction to indicate its determination in regard to the objection by utilizing the provided authorization form, Form DR-700026 or Form DR-700027, as applicable. If the affected local taxing jurisdictions indicate agreement with the objection, the Department will revise the electronic database accordingly. If a local taxing jurisdiction fails to respond within a reasonable time, which shall be no less than 30 days, such jurisdiction shall be deemed to have indicated agreement with the objection. If either local taxing jurisdiction notifies the Department in writing that it does not agree with the objection, the Department will immediately assign the address a special designation that indicates that the jurisdictional assignment of the address is in dispute. The service address will be reassigned to a local taxing jurisdiction when one of the following events occurs:

1. The Department receives written notification from the local taxing jurisdiction that did not agree with the change requested in the objection that such local taxing jurisdiction has subsequently determined that the change should be made;
2. The Department receives written notification from the party that filed the Form DR-700025 that the objection was erroneous and the assignment in the database was correct; or
3. The Department is provided with a copy of a final order, judgment, or other binding written determination resolving the jurisdictional assignment of the contested address.

(4) All forms referenced in this rule are available, without cost, by one or more of the following methods: 1) downloading the form from the Department's Internet site at [www.myflorida.com/dor/forms](http://www.myflorida.com/dor/forms); or, 2) faxing a forms request to the Distribution Center at (850) 922-2208; or, 3) calling the Distribution Center at (850) 488-8422; or, 4) writing the Florida Department of Revenue, Taxpayer Services, Mail Stop 3-2000, 5050 West Tennessee Street, Tallahassee, Florida 32399-0112; or, 5) visiting any local Department of Revenue Service Center to personally obtain a copy. Persons with hearing or speech impairments may call the Florida Relay Service at 1(800) 955-8770 (Voice) and 1(800) 955-8771 (TTY).

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