

12A-1.111 Department of Revenue Electronic Database

(1) Florida's Address/Jurisdiction Database.

(a) The Department maintains an electronic database that assigns addresses to counties in a format that satisfies the requirements of Section 212.181, F.S. The electronic database, referred to as Florida's Address/Jurisdiction Database, is maintained on the Department's website at pointmatch.floridarevenue.com.

1. For each certificate of registration issued by the Department, the place of business will be assigned to a county based on the location address provided by the business at the time of registration or when the Department is notified of a change in a business location address.

2. Submissions made by counties that impose a tourist development tax in a subcounty special district, which is then remitted to the Department, must identify the subcounty special district addresses to which the tourist development tax applies.

(b) An updated Address/Jurisdiction Database is posted to the Department's website 90 days prior to adoption of the Address/Jurisdiction Database. The updated Address/Jurisdiction Database is adopted and becomes effective every January 1 or July 1. References to the effective Address/Jurisdiction Database refer to the official database that is available on the website, which was adopted the previous January 1 or July 1. The effective Address/Jurisdiction Database is available for downloading and does not include the information contained in the pending files described in subparagraph (1)(b)1.

1. When a change to the Address/Jurisdiction Database has been approved, the approved pending address additions and approved pending address deletions are stored in separate files until they are included in the next scheduled update of the database. These pending files include all changes since the most recent update, including changes to jurisdictional boundaries.

2. The single address lookup feature permits any person to enter an address to identify the county to which it is assigned. The individual address lookup feature in the electronic database searches within the current database, as well as the pending files, and may reflect information not yet incorporated into the database available for download. In such cases, the individual address lookup page displays a statement indicating the page reflects a pending change to the database.

3. Each update of the Address/Jurisdiction Database is posted on the Department's website at least 90 days prior to publication and is also available for download. The updated Address/Jurisdiction Database incorporates the corrections of any errors discovered since the previous update, as well as changes in addresses or county assignments based on information provided by counties.

(c) To fulfill its statutory responsibility to maintain the database, when the Department notices apparent errors, the Department will initiate an objection to the database in accordance with the provisions of subsection (4) and will process the objection in the same manner in which other objections are processed.

(2) Updating Florida's Address/Jurisdiction Database.

(a) Counties contribute to maintaining the Address/Jurisdiction Database by providing the Department with updated information, such as changes in addresses or address ranges along with the county assignment and any other changes, using Form DR-700022, Notification of Changes to the Address/Jurisdiction Database (incorporated by reference in Rule 12A-19.100, F.A.C.). Counties must provide to the Department the names of the county officers or employees authorized to act as contact persons regarding database matters. Counties may provide updated contact information as frequently as necessary to ensure that the appropriate contact person can be reached regarding database matters.

(b) Counties may submit a change request to the Address/Jurisdiction Database electronically, using instructions in Form DR-700002, User's Guide for the Address/Jurisdiction Database (incorporated by reference in Rule 12A-19.071, F.A.C.), available at pointmatch.floridarevenue.com. Any requested changes or additions to the Address/Jurisdiction Database must be supported by competent evidence as outlined in subsection (3).

(c) If a county does not have address updates, the county may indicate no changes by submitting Form DR-700023, Notification of No Change to the Address/Jurisdiction Database for Sales and Use Tax, effective 8/20; hereby incorporated by reference (<http://www.flrules.org/Gateway/reference.asp?No=Ref-13413>); copies of this form can be downloaded from the Department's website at floridarevenue.com/forms.

(d)1. The county must specify the effective date, either January 1 or July 1, of any information to be incorporated in the Address/Jurisdiction Database. For a January 1 effective date, changes must be submitted no later than September 3, and for a July 1 effective date, changes must be submitted no later than March 3.

2. Counties may not submit changes between 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 periods and is unable to process new submissions. Submissions of new information during these time periods will be denied and must be submitted after the review period.

3. The Department will review the information provided in the requests for change and store the approved changes in the approved pending files.

(3) Competent Evidence.

(a) Competent evidence to support a change to the Address/Jurisdiction Database is documentation establishing that the addresses affected by the requested change or addition are located in the county indicated. Examples of competent evidence include articles of incorporation of a new municipality, the plat filed for a newly approved subdivision, or the enhanced 911 Master Street Address Guide (MSAG) database information relating to local law enforcement responders. Competent evidence must clearly identify the affected addresses or address ranges.

(b) If a requested change is to move an address from one county or jurisdiction to another county or jurisdiction, competent evidence includes the consent of the county or jurisdiction that did not request the change.

1. To facilitate processing the change, the county requesting the change should attempt to obtain written consent from an authorized contact person of the nonrequesting county or jurisdiction. Form DR-700022 contains an authorization statement that will serve as the written consent of the nonrequesting county or jurisdiction when signed by that county's or jurisdiction's authorized contact person. The Department will consider the receipt of Form DR-700022, containing the signatures of both authorized contact persons of the requesting and nonrequesting county or jurisdiction, to be sufficient competent evidence. In such instances, the Department will make the change based upon the submitted form.

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

a. If the nonrequesting county or jurisdiction provides written consent to the Department, then the Department will process the change.

b. If the nonrequesting county or jurisdiction objects in writing, the Department will treat the requested change as one that must be resolved by the counties and jurisdictions involved as provided in paragraph (4)(d).

c. If the nonrequesting county or jurisdiction fails to either consent or object in writing within 20 days after the date on which the Department notified that county or jurisdiction of the requested change, the Department will accept and process the change. This will not prevent the nonrequesting county or jurisdiction from subsequently submitting requests to change the new address assignments after they have been processed.

3. A county or jurisdiction that objects to proposed changes should use Form DR-700022 to change the address information and, unless the affected county or jurisdiction signs the form, the Department will treat the request as one that must be resolved by the counties involved as provided in paragraph (4)(d).

(c) If a requested change affects only the requesting county and does not affect another county or jurisdiction, the Department will consider receipt of an affidavit signed by the authorized contact person, identifying the addresses or address ranges and stating that the change affects only the requesting county, to be sufficient competent evidence. The use of an affidavit is not required but, at the option of the requesting county or jurisdiction, may be used instead of providing other documentation. In such instances, the Department will make the change based upon the representations on the form and the affidavit.

(d) Example. A county approves the plat and grants the permits necessary for development of a new outdoor mall on February 1, 2021. The plat indicates street names, but address numbers have not yet been assigned. In order for the addresses to be added to the electronic database effective the following July 1, the county must file Form DR-700022 with a copy of the approved outdoor mall plat or an affidavit indicating that the change affects only the requesting county and submit online address change information by March 3, 2021. If that deadline is not met, the earliest date on which the new service addresses can be added to the database is January 1, 2022. In order to meet the deadline and be certain that the actual address numbers are included, the contact person for the county may request the addition of a range of numbers that is certain to include the actual numbers. Because the development of the outdoor mall affects only the requesting county, no consent from any other county is required.

(4) Objection to Address Assignment in Florida's Address/Jurisdiction Database.

(a) Any substantially affected party, may object to information contained in the Address/Jurisdiction Database by submitting Form DR-700025, Objection to Address Assignment in the Address/Jurisdiction Database (incorporated by reference in Rule 12A-19.100, F.A.C.), along with competent evidence to support the party's objection. Examples of substantially affected parties include individuals who purchase taxable items and pay local discretionary sales surtax, dealers who are required to collect sales tax and surtax, dealers who are required to collect tourist development taxes, and the Department of Revenue.

1. Only objections to the effective Address/Jurisdiction Database will be considered; objections to the pending Address/Jurisdiction Database will be denied.

2. Before submitting an objection, a person should check the effective Address/Jurisdiction Database to determine whether the contemplated objection is necessary.

(b) Examples of competent evidence are stated in paragraph (3)(a). The Department will notify the substantially affected party of any deficiencies in the objection or competent evidence.

(c) When the Department believes that addresses or address ranges have been assigned to an incorrect county or jurisdiction, the Department will initiate the change by using Form DR-700025. The Department will use any information at its disposal, including enhanced 911 MSAG database address information and information supplied by any dealer, as a basis for initiating an objection; however, in no event will the Department change any address assignment without providing notice to the affected counties and jurisdictions in the manner provided in paragraph (3)(b). If the change is approved, it will be included in the pending files with other approved changes for inclusion in the next update of the database.

(d) Upon receipt of 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 county or jurisdiction.

1. The Department will provide 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.), so the affected counties or jurisdictions may agree, disagree, or partially agree with the address county changes proposed by the completed Form DR-700025.

2. The Department will provide Form DR-700027, Local Government Authorization for Omission of Address or Incorrect Address Identification (incorporated by reference in Rule 12A-19.100, F.A.C.), so the affected counties or jurisdictions may 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 completed Form DR-700025.

3. In case the forms become separated, the Department will include on the bottom portion of each form the same tracking number and date to identify which forms belong together. The Department will, when practicable, provide the information electronically for review by the counties or jurisdictions. These forms will not be sent to the counties or jurisdictions between February 1 and April 2 or between August 4 and October 3 due to the inability of counties or jurisdictions to make online changes during the updating and posting of the next effective Address/Jurisdiction Database.

4. The counties or 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 county or jurisdiction retains all of the addresses it believes are within its county or jurisdictional boundaries.

5. The Department will instruct each county or jurisdiction to indicate, in writing, its determination in regard to the objection by completing the provided authorization form (either Form DR-700026 or Form DR-700027) and filing the form with the Department. If the affected counties or jurisdictions both indicate agreement with the objection, the Department will revise the electronic database accordingly.

6. If a county or jurisdiction fails to respond within a reasonable time, which shall be no less than 30 days, such county or jurisdiction shall be deemed to have indicated agreement with the objection. If either the affected county or jurisdiction notifies the Department in writing that it does not agree with the objection, the Department will not change the address in the database.

7. The address will be reassigned to a county or jurisdiction when one of the following events occurs:

a. The Department receives written notification from the county or jurisdiction that did not agree with the change requested in the objection that such county or jurisdiction has subsequently determined that the change should be made.

b. 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.

c. The Department is provided with a copy of a final order, judgment, or other binding written determination resolving the county or jurisdictional assignment of the contested address.

12A-19.071 Department of Revenue Electronic Database.

(1)(a) The Department maintains an electronic database that assigns service addresses to local taxing jurisdictions in a format that satisfies the requirements of Section 202.22(2)(a), F.S. The electronic database, referred to as Florida's Address/Jurisdiction Database, is maintained on the Department's website at pointmatch.floridarevenue.com. An updated Address/Jurisdiction Database is posted to the Department's website 90 days prior to adoption of the Address/Jurisdiction Database. The updated Address/Jurisdiction Database is adopted and becomes effective every January 1 or July 1. References to the effective Address/Jurisdiction Database refer to the official database that is available on the website and conclusive for purposes of communications services tax, which was adopted the previous January 1 or July 1. The effective Address/Jurisdiction Database does not include the information contained in the pending files described in paragraph (b).

(b) When a change to the Address/Jurisdiction Database has been approved, the approved pending address additions and approved pending address deletions are stored in separate files until they are included in the next scheduled update of the database. These pending files include corrections of any errors discovered since the last preceding update, as well as changes in addresses or jurisdictional boundaries, that are based on information provided by local taxing jurisdictions and have been 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. Dealers may use the pending files to update their service address assignments between the January 1 and July 1 effective dates of the Address/Jurisdiction Database even though such use of the pending files is not required to satisfy due diligence requirements. In such cases, the individual address lookup page carries a statement notifying the viewer that it reflects a pending change to the database.

(c) Registered local taxing jurisdictions and communications services dealers have the capability of downloading databases of addresses assigned to each local taxing jurisdiction. A file of addresses in the format adopted by the Federation of Tax Administrators and the Multistate Tax Commission in accordance with the federal Mobile Telecommunications Sourcing Act is available.

(d) The Department's website also has a single address lookup feature that permits any person to enter an address and ascertain to which local jurisdiction it is assigned. The individual address lookup feature searches the pending files, as well as the effective database, and may therefore reflect information that has not yet been incorporated into the effective database. In such cases, the individual address lookup page carries a statement notifying the viewer that it reflects a pending change to the database.

(e) The availability and effective date of the updated Address/Jurisdiction Database are announced in the Florida Administrative Register. Updates incorporate corrections of any errors discovered since the last preceding update, as well as changes in addresses or jurisdictional boundaries based on information provided by local taxing jurisdictions. Each update of the Address/Jurisdiction Database is posted on the Department's website at least 90 days prior to adoption and is also available to dealers of communications services, vendors of databases, and other persons authorized to download the database.

(f) 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 the provisions of subsection (3) and will process the objection in the same manner in which other objections are processed.

(2)(a) Local taxing jurisdictions have a continuing obligation to provide the Department with information to update the Address/Jurisdiction Database, such as changes in service 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 to administer database matters. The contact list of authorized local government contact persons for all local taxing jurisdictions is located on the Department's website and is available to those persons who have local government access.

(b) Local taxing jurisdictions must submit information requesting changes to the Address/Jurisdiction Database electronically, using instructions in Form DR-700002, User's Guide for the Address/Jurisdiction Database (hereby incorporated by reference, effective 08/20, <http://www.flrules.org/Gateway/reference.asp?No=Ref-13414>), copies of this form can be downloaded from the Department's website at floridarevenue.com/forms. Authorized local jurisdiction contact persons may access the login screen for registered users at pointmatch.floridarevenue.com. Local taxing jurisdictions that do not have access to computers with Internet access should contact the Department to request authorization to submit changes through alternative electronic media. The

information must also be submitted on Form DR-700022, Notification of Changes to the Address/Jurisdiction Database (incorporated by reference in Rule 12A-19.100, F.A.C.).

(c) The local taxing jurisdiction must specify the effective date of any information to be incorporated in the Address/Jurisdiction Database. The effective date must be the next January 1 or July 1 after the date of submission of the information to the Department. Changes must be submitted no later than the date that is 120 days prior to the January 1 or July 1 on which changes are to be effective. 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 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 Address/Jurisdiction Database must be supported by competent evidence. Competent evidence to support a change to the Address/Jurisdiction Database is documentation establishing that the service 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 (MSAG) database information relating to local law enforcement responders issued by the local jurisdiction coordinator's office. Competent evidence must clearly designate the service 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 attempt to obtain written consent to the change from an authorized contact person of the non-requesting jurisdiction. Form DR-700022 contains an authorization statement that will serve as the written consent of the non-requesting local taxing jurisdiction when signed by that jurisdiction's authorized contact person. The Department will consider the receipt of a Form DR-700022 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 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 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 non-requesting jurisdiction, the Department will contact the non-requesting jurisdiction before making the change. Based upon the response of the non-requesting jurisdiction, the Department will take the following action in regard to the requested change:

- a. If the non-requesting jurisdiction consents in writing, the Department will accept and process the change.
- b. If the non-requesting 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 non-requesting 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 will not preclude the non-requesting jurisdiction from subsequently submitting requests to change 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, 2005. The plat indicates street names but no address numbers have yet been assigned. In order for the addresses to be added to the electronic database effective the following July 1, the local taxing jurisdiction must file Form DR-700022 with a copy of the approved subdivision plat or an affidavit indicating that the change affects only the requesting local taxing jurisdiction and submit on-line address change information by March 3, 2005. If that deadline is not met, the earliest date on which the new service addresses can be added to the database is January 1, 2006. 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 service addresses that was formerly in an unincorporated area of the county. The annexation is effective July 1, 2004. The municipality's database contact person timely enters address change requests for 1525 addresses on-line and files a Form DR-700022 on March 2, 2004. 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 county database contact person has not signed the Form DR-700022 or otherwise given written consent to the changes. On March 5, 2004, the Department notifies the county of the requested changes and provides copies of the municipality's Form DR-700022, annexation ordinance, and map. The county does not respond with written consent or a written objection. On March 26, 2004, the Department processes the changes, and they are included in an update posted on April 2, 2004, to take effect July 1, 2004. The county's database contact person notifies the Department on July 15, 2004, that the county believes the database now incorrectly assigns 25 service addresses to the municipality. The county should submit Form DR-700022 to move the addresses from the municipality to the county. 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 an unincorporated area of the county. The annexation is effective July 1, 2004. The municipality's contact person timely enters address change requests for the 1500 addresses on-line and writes a letter to the county's contact person requesting that consent be indicated by signing a 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 county contact person signs the Form DR-700022. The municipality submits the form to the Department on February 15, 2004. The Department will approve the changes and include them in the July 1, 2004 update to the Address/Jurisdiction Database.

(3)(a) Any substantially affected party may object to information contained in the Address/Jurisdiction Database by submitting Form DR-700025 Objection to Address Assignment in the Address/Jurisdiction Database (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 effective Address/Jurisdiction Database can be considered; those objections that are not objections to the effective Address/Jurisdiction Database will be denied. Before submitting an objection, a person should check the effective Address/Jurisdiction Database to determine whether the contemplated objection is necessary. Examples of substantially affected parties include purchasers of communications services who pay local communications services taxes, dealers who are required to collect local communications services taxes, the Department of Revenue, and local taxing jurisdictions. However, local taxing jurisdictions should use Form DR-700022 to create addresses in the Address/Jurisdiction Database or to request address assignment changes. Regardless of which form is used to request changes to the Address/Jurisdiction Database, the consent of all affected jurisdictions will be required.

(b) Multiple address submissions affecting multiple jurisdictions should be segregated, based on the specific combinations of the affected jurisdictions, in a manner that segregates the changes from City A to City B from the changes from City B to City A.

(c) In the event that a dealer that is required to collect local communications services tax elects to formally object to information contained in the Address/Jurisdiction Database, the dealer must file Form DR-700025. If the dealer's objection is to the assignment of multiple addresses or address ranges, the dealer should electronically submit the addresses in the format used to apply for certification of databases by following the on-line Instructions for Preparing and Submitting Customer Address Files for Certification Testing, as provided in paragraph (2)(a) of Rule 12A-19.072, F.A.C. In the event that the dealer is unable to submit its objection on-line, the dealer should contact the Department to request authorization to submit changes through alternative electronic media. This rule is not intended to interfere with any procedures implemented by dealers to inform local taxing jurisdictions of errors in the Address/Jurisdiction Database.

(d) Examples of competent evidence that support an inquiry into a substantially affected party's objection include a voter registration card indicating the voter residing at a service address is entitled to vote in municipal elections or only in county elections, the enhanced 911 MSAG database, or a map that includes the boundaries of a local taxing jurisdiction and clearly places a

service address 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 a service 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 the 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 dealer, as a basis for initiating an objection; however, in no event, will the Department change any address assignment without providing notice to the affected jurisdictions in the manner provided in paragraph (3)(f). If the change is approved, it would be included in the pending files 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 completed Form DR-700025. The Department will provide to the affected local taxing jurisdiction Form DR-700027, Local Government Authorization for Omission of Address 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 a service address or address range or with changing non-jurisdictional information about a service address or address range proposed by the attached completed Form DR-700025. In case the forms become separated, the Department will include on the bottom portion of each form the same tracking number and date to identify which forms belong together. The Department will, when practicable, provide the information electronically for review by the local taxing jurisdictions. These forms will not be sent to the local taxing jurisdictions between February 1 and April 2 nor between August 4 and October 3 due to the inability of local taxing jurisdictions to make on-line changes during the updating and posting of the next effective Address/Jurisdiction Database. 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 in writing its determination in regard to the objection by completing the provided authorization form, either Form DR-700026 or Form DR-700027, and filing the form with the Department. If the affected local taxing jurisdictions both 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 not change the address in the database. 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.

(g) No communications services provider who relies on the assignment of a service address in the effective Address/Jurisdiction Database will be held liable for any additional local communications services tax, interest, or penalty in regard to that service address if the assignment is later determined to be erroneous under this subsection. All requests by a purchaser for a refund or credit must comply with the requirements of Section 202.23, F.S. When a substantially affected person files an objection to the Address/Jurisdiction Database no later than August 3 for an assignment that became effective on July 1 or no later than February 1 for an assignment that became effective on January 1 that is approved, the substantially affected person's local taxing jurisdiction will be changed in the effective Address/Jurisdiction Database. Such a person would be entitled to a refund or credit of any local communications services taxes overcollected during the period of time that the incorrect assignment occurred in accordance with the documentation provided by the Department demonstrating approval of the objection and the date from which the change to the Address/Jurisdiction Database is effective, as long as the claim for refund or credit complies with the provisions of Section 202.23, F.S.

Rulemaking Authority 202.26(3)(b), (g) FS. Law Implemented 202.22(2), 202.23 FS. History—New 11-14-05, Amended 12-20-07, 6-28-10, 1-20-14, 1-20-15, 7-8-19, 8-15-21.

12A-19.100 Public Use Forms.

(1)(a) The Department employs the following public-use forms and instructions in the administration of Chapter 202, F.S., Communications Services Tax, and in the administration of the Department's electronic Address/Jurisdiction Database created pursuant to Sections 175.1015 and 185.085, F.S. These forms are hereby incorporated by reference in this rule.

(b) Copies of these forms are available, without cost, by one or more of the following methods: 1) downloading the form from the Department's website at floridarevenue.com/forms; or, 2) calling the Department at (850)488-6800, Monday through Friday, (excluding holidays); or, 3) writing the Florida Department of Revenue, Taxpayer Services, 5050 West Tennessee Street, Tallahassee, Florida 32399-0112. Persons with hearing or speech impairments may call the Department's TDD at 1(800)367-8331 or (850)922-1115.

(2) The following versions of Form DR-700016, Florida Communications Services Tax Return, are applicable to the reporting periods and service billing dates indicated:

REVISION DATE	REPORTING PERIODS	SERVICE BILLING DATES
03/21	April 2021 –	April 2021 –
01/21	January 2021 – March 2021	January 1, 2021 – March 31, 2021
01/20	January 2020 – December 2020	January 1, 2020 – December 31, 2020
01/19	January 2019 – December 2019	January 1, 2019 – December 31, 2019
01/18	January 2018 – December 2018	January 1, 2018 – December 31, 2018
01/17	January 2017 – December 2017	January 1, 2017 – December 31, 2017
07/16	July 2016 – December 2016	July 1, 2016 – December 31, 2016
01/16	January 2016 – June 2016	January 2016 – June 30, 2016
07/15	July 2015 – December 2015	July 1, 2015 – December 31, 2015
01/15	January 2015 – June 2015	January 1, 2015 – June 30, 2015
01/14	January 2014 – December 2014	January 1, 2014 – December 2014
01/13	January 2013 – December 2013	January 1, 2013 – December 31, 2013
07/12	July 2012 – December 2012	July 1, 2012 – December 31, 2012
01/12	January 2012 – June 2012	January 1, 2012 – June 30, 2012
07/11	July 2011 – December 2011	July 1, 2011 – December 31, 2011
01/11	January 2011 – June 2011	January 1, 2011 – June 30, 2011
08/10	August 2010 – December 2010	August 1, 2010 – December 31, 2010
01/10	January 2010 – July 2010	January 1, 2010 – July 31, 2010
06/09	June 2009 – December 2009	June 1, 2009 – December 31, 2009
01/09	January 2009 – May 2009	January 1, 2009 – May 31, 2009
09/08	September 2008 – December 2008	September 1, 2008 – December 31, 2008
06/08	June 2008 – August 2008	June 1, 2008 – August 31, 2008
05/08	May 2008	May 1, 2008 – May 31, 2008
01/08	January 2008 – April 2008	January 1, 2008 – April 30, 2008
09/07	September 2007 – December 2007	September 1, 2007 – December 31, 2007
06/07	June 2007 – August 2007	June 1, 2007 – August 31, 2007
02/07	February 2007 – May 2007	February 1, 2007 – May 31, 2007
01/07	January 2007	January 1, 2007 – January 31, 2007
06/06	June 2006 – December 2006	June 1, 2006 – December 31, 2006
01/06	January 2006 – May 2006	January 1, 2006 – May 31, 2006
11/05	November 2005 – December 2005	November 1, 2005 – December 31, 2005
06/05	June 2005 – October 2005	June 1, 2005 – October 31, 2005
01/05	January 2005 – May 2005	January 1, 2005 – May 31, 2005
11/04	November 2004 – December 2004	November 1, 2004 – December 31, 2004
10/04	October 2004	October 1, 2004 – October 31, 2004

06/04	June 2004 – September 2004	June 1, 2004 – September 30, 2004
01/04	January 2004 – May 2004	January 1, 2004 – May 31, 2004
12/03	December 2003	December 1, 2003 – December 31, 2003
11/03	November 2003	November 1, 2003 – November 30, 2003
10/03	October 2003	October 1, 2003 – October 31, 2003
06/03	June 2003 – September 2003	June 1, 2003 – September 30, 2003
03/03	March 2003 – May 2003	March 1, 2003 – May 31, 2003
01/03	January 2003 – February 2003	January 1, 2003 – February 28, 2003
12/02	December 2002	December 1, 2002 – December 31, 2002
11/02	November 2002	November 1, 2002 – November 30, 2002
10/02	October 2002	October 1, 2002 – October 31, 2002
01/02	January 2002 – September 2002	January 1, 2002 – September 30, 2002
12/01	October 2001 – December 2001	October 1, 2001 – December 31, 2001

Form Number	Title	Effective Date
(3) DR-700012	Application for Certification of Communications Services Database (R. 10/13) (http://www.flrules.org/Gateway/reference.asp?No=Ref-03623)	01/14
(4)(a) DR-700016	Florida Communications Services Tax Return (R. 03/21) (http://www.flrules.org/Gateway/reference.asp?No=Ref-13415)	04/21
(b) DR-700016	Florida Communications Services Tax Return (R. 01/21) (http://www.flrules.org/Gateway/reference.asp?No=Ref-12525)	01/21
(c) DR-700016	Florida Communications Services Tax Return (R. 01/20) (http://www.flrules.org/Gateway/reference.asp?No=Ref-11480)	01/20
(d) DR-700016	Florida Communications Services Tax Return (R. 01/19) (http://www.flrules.org/Gateway/reference.asp?No=Ref-10176)	01/19
(e) DR-700016	Florida Communications Services Tax Return (R. 01/18) (http://www.flrules.org/Gateway/reference.asp?No=Ref-08961)	01/18
(f) DR-700016	Florida Communications Services Tax Return (R. 01/17) (http://www.flrules.org/Gateway/reference.asp?No=Ref-07758)	01/17
(g) DR-700016	Florida Communications Services Tax Return (R. 07/16) (http://www.flrules.org/Gateway/reference.asp?No=Ref-07757)	07/16
(h) DR-700016	Florida Communications Services Tax Return (R. 01/16) (http://www.flrules.org/Gateway/reference.asp?No=Ref-06316)	01/16
(i) DR-700016	Florida Communications Services Tax Return (R. 07/15) (http://www.flrules.org/Gateway/reference.asp?No=Ref-06320)	07/15
(j) DR-700016	Florida Communications Services Tax Return (R. 01/15) (http://www.flrules.org/Gateway/reference.asp?No=Ref-04860)	01/15
(k) DR-700016	Florida Communications Services Tax Return (R. 01/14) (http://www.flrules.org/Gateway/reference.asp?No=Ref-03624)	01/14
(l) DR-700016	Florida Communications Services Tax Return (R. 01/13) (http://www.flrules.org/Gateway/reference.asp?No=Ref-02118)	01/13
(m) DR-700016	Florida Communications Services Tax Return (R. 07/12) (http://www.flrules.org/Gateway/reference.asp?No=Ref-02119)	01/13
(n) DR-700016	Florida Communications Services Tax Return (R. 01/12) (http://www.flrules.org/Gateway/reference.asp?No=Ref-00822)	01/12
(o) DR-700016	Florida Communications Services Tax Return (R. 07/11) (http://www.flrules.org/Gateway/reference.asp?No=Ref-00823)	01/12
(p) DR-700016	Florida Communications Services Tax Return (R. 01/11)	02/11

	http://www.flrules.org/Gateway/reference.asp?No=Ref-00088	
(q) DR-700016	Florida Communications Services Tax Return (R. 08/10) http://www.flrules.org/Gateway/reference.asp?No=Ref-00087	02/11
(r) DR-700016	Florida Communications Services Tax Return (R. 01/10)	01/10
(s) DR-700016	Florida Communications Services Tax Return (R. 06/09)	01/10
(t) DR-700016	Florida Communications Services Tax Return (R. 01/09)	01/09
(u) DR-700016	Florida Communications Services Tax Return (R. 09/08)	01/09
(v) DR-700016	Florida Communications Services Tax Return (R. 06/08)	01/09
(w) DR-700016	Florida Communications Services Tax Return (R. 05/08)	01/09
(x) DR-700016	Florida Communications Services Tax Return (R. 01/08)	01/08
(y) DR-700016	Florida Communications Services Tax Return (R. 09/07)	11/07
(z) DR-700016	Florida Communications Services Tax Return (R. 06/07)	11/07
(aa) DR-700016	Florida Communications Services Tax Return (R. 02/07)	11/07
(bb) DR-700016	Florida Communications Services Tax Return (R. 01/07)	04/07
(cc) DR-700016	Florida Communications Services Tax Return (R. 06/06)	04/07
(dd) DR-700016	Florida Communications Services Tax Return (R. 01/06)	07/06
(ee) DR-700016	Florida Communications Services Tax Return (R. 11/05)	07/06
(ff) DR-700016	Florida Communications Services Tax Return (R. 06/05)	07/06
(gg) DR-700016	Florida Communications Services Tax Return (R. 1/05)	06/05
(hh) DR-700016	Florida Communications Services Tax Return (R. 11/04)	06/05
(ii) DR-700016	Florida Communications Services Tax Return (R. 10/04)	06/05
(jj) DR-700016	Florida Communications Services Tax Return (R. 06/04)	09/04
(kk) DR-700016	Florida Communications Services Tax Return (R. 1/04)	09/04
(ll) DR-700016	Florida Communications Services Tax Return (R. 12/03)	09/04
(mm) DR-700016	Florida Communications Services Tax Return (R. 11/03)	09/04
(nn) DR-700016	Florida Communications Services Tax Return (R. 10/03)	09/04
(oo) DR-700016	Florida Communications Services Tax Return (R. 06/03)	10/03
(pp) DR-700016	Florida Communications Services Tax Return (R. 03/03)	10/03
(qq) DR-700016	Florida Communications Services Tax Return (R. 01/03)	04/03
(rr) DR-700016	Florida Communications Services Tax Return (R. 12/02)	04/03
(ss) DR-700016	Florida Communications Services Tax Return (R. 11/02)	04/03
(tt) DR-700016	Florida Communications Services Tax Return (R. 10/02)	04/03
(uu) DR-700016	Florida Communications Services Tax Return (R. 01/02)	04/03
(vv) DR-700016	Florida Communications Services Tax Return (R. 12/01)	04/03
(5) DR-700019	Communications Services Use Tax Return (R. 1/18) http://www.flrules.org/Gateway/reference.asp?No=Ref-08962	01/18
(6) DR-700020	Notification of Method Employed to Determine Taxing Jurisdiction Change (Communications Services Tax) http://www.flrules.org/Gateway/reference.asp?No=Ref-11786	03/20
(7) DR-700021	Local Communications Services Tax Notification of Tax Rate Change (R. 06/12) https://www.flrules.org/Gateway/reference.asp?No=Ref-02542	05/13
(8) DR-700022	Notification of Changes to the Address/Jurisdiction Database http://www.flrules.org/Gateway/reference.asp?No=Ref-13416	12/20
(9) DR-700025	Objection to Address Assignment in the Address/Jurisdiction Database http://www.flrules.org/Gateway/reference.asp?No=Ref-13417	08/20
(10) DR-700026	Local Government Authorization for Address Changes Described on Form DR-700025 (R. 10/13) http://www.flrules.org/Gateway/reference.asp?No=Ref-03627	01/14

(11) DR-700027	Local Government Authorization for Omission of Address or Incorrect Address Identification (http://www.flrules.org/Gateway/reference.asp?No=Ref-13418)	12/20
(12)(a) DR-700030	Application for Self-Accrual Authority/Direct Pay Permit – Communications Services Tax (R. 01/16) (http://www.flrules.org/Gateway/reference.asp?No=Ref-06322)	01/16
(b) DR-700032	Renewal Notice and Application for Self-Accrual Authority/Direct Pay Permit – Communications Services Tax (R. 01/16) (http://www.flrules.org/Gateway/reference.asp?No=Ref-06323)	01/16
(13) DR-700033	Alternative-Period Basis Reporting Form (N. 10/15) (http://www.flrules.org/Gateway/reference.asp?No=Ref-06324)	01/16

Rulemaking Authority 175.1015(5), 185.085(5), 202.151, 202.16(2), 202.22(6)(a), 202.26(3)(a), (c), (d), (e), (j), 202.27(1), (7) FS. Law Implemented 175.1015, 185.085, 202.12(1), (3), 202.151, 202.16(2), (4), 202.17(6), 202.19(1), (7), 202.22(6), 202.27, 202.28(1), (2), 202.29, 202.30(3), 202.33, 202.34(3), (4)(c), 202.35(1), (2) FS. History—New 4-17-03, Amended 7-31-03, 10-1-03, 9-28-04, 6-28-05, 11-14-05, 7-16-06, 4-5-07, 11-6-07, 12-20-07, 1-28-08, 1-27-09, 1-11-10, 6-28-10 (3), 6-28-10 (5), 2-7-11, 1-25-12, 1-17-13, 5-9-13, 1-20-14, 1-20-15, 1-11-16, 1-10-17, 1-17-18, 1-8-19, 1-6-20, 3-25-20, 1-24-21, 8-15-21.

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 pointmatch.floridarevenue.com. 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 may register on the Department's website at pointmatch.floridarevenue.com.

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 counties. 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 floridarevenue.com.

(b) Local taxing jurisdictions must submit information requesting changes to the database electronically, using instructions in Form DR-700002, User's Guide for the Address/Jurisdiction Database (incorporated by reference in Rule 12A-19.071, F.A.C.). Authorized local jurisdiction contact persons may access the login screen for registered users at pointmatch.floridarevenue.com. 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 Changes to the Address/Jurisdiction Database (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 1,525 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 1,500 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 1,500 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 Assignment in the Address/Jurisdiction Database (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 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 not change the address in the database. 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 website at floridarevenue.com/forms; or, 2) calling the Department at (850)488-6800; or, 3) writing the Florida Department of Revenue, Taxpayer Services, Mail Stop 3-2000, 5050 West Tennessee Street, Tallahassee, Florida 32399-0112. Persons with hearing or speech impairments may call the Florida Relay Service at 1(800)955-8770 (Voice) and 1(800)955-8771 (TTY).

Rulemaking Authority 175.1015(5), 185.085(5) FS. Law Implemented 175.1015, 185.085 FS. History—New 12-20-07, Amended 6-28-10, 1-20-14, 1-20-15, 8-15-21.