



## Local Insurance Premium Tax Special Fire Control Districts Notification of Jurisdiction Change

DR-350907  
R. 10/13  
TC 07/19  
Rule 12B-8.0016, F.A.C.  
Effective 01/14  
Page 1 of 2

All jurisdiction change requests **must** be submitted using the Department of Revenue's website at [floridarevenue.com/taxes/pointmatch](http://floridarevenue.com/taxes/pointmatch).

Name of Fire Control District initiating change	
Effective date of change <b>NOTE:</b> Changes must be provided by September 3rd each year.	
Case number	<b>NOTE:</b> The case number is assigned by the Department's address database once change records are submitted. The database is available at <a href="http://floridarevenue.com/taxes/pointmatch">floridarevenue.com/taxes/pointmatch</a> .
Type of jurisdiction change	
<input type="checkbox"/> Street address correction <input type="checkbox"/> New address <input type="checkbox"/> Annexation <input type="checkbox"/> Other _____	
Does this change affect another local jurisdiction? <input type="checkbox"/> Yes <input type="checkbox"/> No      If yes, enter affected jurisdiction _____	

Official Authorization			
Part A		Part B	
Initiating jurisdiction		Affected jurisdiction	
Name of authorizing official		Name of authorizing official (See Instructions - Step 4.)	
Title		Title	
Telephone	Fax	Telephone	Fax
Email		Email	
I have reviewed the proposed jurisdiction changes for accuracy. I am an authorized representative of the Florida jurisdiction requesting these changes. I authorize the Department of Revenue to modify the address/jurisdiction database to reflect these changes.		I have reviewed the proposed jurisdiction changes for accuracy. I am an authorized representative of the Florida jurisdiction affected by these changes. I authorize the Department of Revenue to modify the address/jurisdiction database to reflect these changes.	
Signature _____		Signature _____	
Date _____		Date _____	

Part C. Complete this part only if you are unable to obtain the written consent of the affected jurisdiction.	
Affected jurisdiction	Name of authorizing official contacted
Method of contact ( <input type="checkbox"/> check all that apply)	
<input type="checkbox"/> Telephone <input type="checkbox"/> Mail <input type="checkbox"/> Email <input type="checkbox"/> Fax <input type="checkbox"/> Other	
I have contacted the authorizing official named above and have been unable to obtain a signature in Part B.	
Signature of authorized representative of initiating jurisdiction _____	

FOR DOR USE ONLY		
Date Received _____	Worked By _____	Action _____

## Who must use this form?

Special Fire Control Districts participating in the Local Insurance Premium Tax associated with a Firefighters' Pension Trust Fund under Chapter 175, Florida Statutes must use Form DR-350907 to notify the Department of Revenue (DOR) of jurisdiction changes.

**Note:** All jurisdiction change requests must be submitted using the Department of Revenue's website at [floridarevenue.com/taxes/pointmatch](http://floridarevenue.com/taxes/pointmatch). Competent evidence for the jurisdiction change must be submitted with this form.

Section 175.101(1), Florida Statutes states that the local insurance premium tax is imposed only on policies covering property "within the corporate limits of such municipalities or within the legally defined boundaries of special fire control districts, respectively."

Changes submitted online without filing this form and the proper competent evidence attachments will not be considered.

## How to submit jurisdiction changes?

**Step 1. Set up online access.** The fastest and easiest way to submit jurisdiction changes is online at [floridarevenue.com/taxes/pointmatch](http://floridarevenue.com/taxes/pointmatch). Register and create your profile for review and approval.

**Step 2. Submit changes online.** There are two ways to submit jurisdiction changes: 1) by uploading your database of addresses; or 2) by downloading your jurisdiction's address from the Department's database and after reviewing and correcting the addresses, upload the corrected file back into the system. The changes will be processed and compared to existing addresses in the database to produce a Project and related cases for the jurisdiction.

If your city is participating in the local insurance premium tax for the firefighters' pension fund, the appropriate fire district information will be added to addresses systematically. Special Fire District codes must be added manually. When the Project is successfully submitted, you will receive notification from the Local Government Unit of its status. If the Project is approved for release, jurisdictions will be notified to review and approve the updates.

**Step 3. Complete Form DR-350907.** Enter the name of the jurisdiction initiating the change and the effective date of the change. Changes must be provided by September 3rd each year. Enter the project and case number you received online. These are assigned by the Department's address database once change records are submitted. Check the box that corresponds to the type of jurisdiction change and indicate whether the change affects a municipality or another Special Fire Control District participating in providing pension benefits to firefighters

as provided under Chapter 175, Florida Statutes. If the answer is "yes," enter the name of the jurisdiction in the space provided.

**Step 4. Obtain authorization.** If the change to the database affects only your jurisdiction, complete Part A of the Official Authorization section. If the change affects a participating municipality or another Special Fire Control District participating in providing pension benefits to firefighters as provided under Chapter 175, Florida Statutes, complete Parts A and B. To facilitate processing of address database changes, the local jurisdiction requesting the change should attempt to obtain the written consent of the affected jurisdiction (signature in Part B). The name of the authorizing official should be the address database contact person for that jurisdiction. Participating Special Fire Control Districts can access a list of contact persons on the Internet at [floridarevenue.com/taxes/ipt](http://floridarevenue.com/taxes/ipt). Special Fire Control Districts can also call the Department's Local Government Unit at 850-717-6630 for this information. Complete Part C **only** if you have attempted to obtain the signature of the authorizing official and have been unable to do so.

**Step 5. Attach competent evidence to this form.** Mark each piece of evidence with the online case number. Some examples of competent evidence are:

- Ordinance
- Annexation approval
- Permit(s)

For online submissions, GIS-data files are also considered competent evidence.

**Step 6. Submit Form DR-350907 (with competent evidence attached) to DOR.**

Submit your completed information and all competent evidence online at [floridarevenue.com/taxes/pointmatch](http://floridarevenue.com/taxes/pointmatch) or by email, fax, or mail to the Florida Department of Revenue's Local Government Unit at:

Email: [local-govt-unit@floridarevenue.com](mailto:local-govt-unit@floridarevenue.com)

Fax: 850-921-4711

Mail to: Florida Department of Revenue  
Local Government Unit  
PO Box 5885  
Tallahassee, FL 32314-5885

For more information, call the Department's Local Government Unit at 850-717-6630 or email to:

[local-govt-unit@floridarevenue.com](mailto:local-govt-unit@floridarevenue.com)