



August 27, 2018

TO: Tax Assessors/Collectors and Tax Collectors

FROM: Terence Norwood, Extension Instructor

SUBJECT: 2018-2019 Mississippi Tax Collector Education & Certification Program

I am writing to remind you of the educational opportunities for the Mississippi Tax Collector Education & Certification Program. The education year, as established by the Advisory Board, runs October 1, 2018 through September 30, 2019. Enclosed in this packet are the dates and location information for courses.

Registration

We will email reminders and registration information for courses. Participants must register online for each course. If you provide a valid email address, you should receive confirmation that your registration has been received. Be sure to check your spam folder. All registration forms can be accessed by visiting www.gcd.msstate.edu and clicking "Register for Upcoming Events". **Payment is due two weeks prior to the start of any course.** Classes may be cancelled if fewer than twenty (20) individuals register for a particular location. **Mail all payments to the address specified on the registration form. Please do not bring payment to class.** Should you have any questions please send an email to: terence.norwood@msstate.edu. **Pay very close attention to registration deadlines.**

Course Location Information

Biloxi

MSU Coastal Research and Extension Center
1815 Popp's Ferry Road
Biloxi, MS 39532
228-388-4710

Batesville

North Delta PDD
220 Power Drive
Batesville, MS 38606
662-561-4100

Raymond

MSU Central Research and Extension Center
1320 Seven Springs Road
Raymond, MS 39154
601-857-2284

Mississippi State University Extension Service

Box 9643 • Mississippi State, MS 39762-9643 • (662) 325-3141 • Fax (662) 325-8954 • gcd@ext.msstate.edu

We are an equal opportunity employer, and all qualified applicants will receive consideration for employment without regard to race, color, religion, sex, national origin, disability status, protected veteran status, or any other characteristic protected by law.

Collector of Revenue I Schools

The Collector of Revenue I (CR 1) is the most basic of certification levels to be offered in the program. This level reflects the minimum knowledge needed for effective performance as a tax collector. **The cost per student is \$250. The registration deadline is Friday, February 15, 2019.**

“Counties having not more than fifteen thousand (15,000) parcels of real property shall have a minimum of two (2) Collectors of Revenue I (CR 1), and counties having more than fifteen thousand (15,000) parcels of real property shall have a minimum of three (3) Collectors of Revenue I (CR 1)” per (MS code section 27-1-51(1)(b)).

<i>Date</i>	<i>Facility</i>	<i>Location</i>
March 4-8, 2019	North Delta PDD	Batesville, MS
March 18-22, 2019	MSU Coastal R&E	Biloxi, MS
March 25-29, 2019	MSU Central R&E	Raymond, MS

Collector of Revenue II Schools

The Collector of Revenue II (CR 2) is the next level of certification beyond CR 1 and reflects substantial knowledge of the duties of a tax collector. Any person desiring to take the CR 2 exam must first be certified as a CR 1. **The cost per student is \$250. The registration deadline is Friday, September 14, 2018.**

<i>Date</i>	<i>Facility</i>	<i>Location</i>
October 1-5, 2018	North Delta PDD	Batesville, MS
October 29-November 2, 2018	MSU Central R&E	Raymond, MS
November 5-9, 2018	MSU Coastal R&E	Biloxi, MS

Retesting and Course-Retake

Participants that fail Collector of Revenue I or II will be allowed to retest once during the 2018-2019 education year. If a participant fails an exam retake, the participant may retake the course the next year. **The cost to retake the Collector of Revenue I or II courses is \$250. There is currently no fee for an exam retake.** To schedule an exam retake, please contact Terence Norwood at terence.norwood@msstate.edu.

Mississippi Collector of Revenue

The Mississippi Collector of Revenue (MCR) designation is the highest level of certification obtained through successful completion of IAAO Course 400 Assessment Administration or IAAO Course 402 Tax Policy in addition to CR1 and CR 2. After successful completion of either course candidates must complete a comprehensive exam and have a minimum of 3 years of experience in tax collection.

<i>Date</i>	<i>Course Title</i>	<i>Location</i>
November 12-16, 2018	IAAO Course 400 Assessment Administration <i>Instructor: Jewette Farley</i>	MSU Coastal R & E 1815 Pop's Ferry Road Biloxi, MS 39532

The registration deadline for IAAO Course 400 is Monday October 29, 2018. IAAO policies and procedures must be followed to re-test for any IAAO Course.

MCR Comprehensive Exam

The MCR Comprehensive Exam will be divided into two parts.

Part A (Morning Session) will consist of five (5) Case Study Problems. Examinees will be given five (5) case studies and be required to answer multiple questions regarding each case.

Part B (Afternoon Session) will consist of 100 questions that will include, but are not limited to, multiple choice, fill-in the blank, etc.

- a. 20% Law, Statutes and Ad Valorem Taxation Concepts
- b. 35% Motor Vehicle Licensing
- c. 35% Titles
- d. 10% Sales and Use Taxes

Date

June 4, 2019

Location

Central MS R& E
1320 Seven Springs Road
Raymond, MS 39154

The deadline to register is Friday, April 26, 2019. Retests will be given Tuesday June 11, 2019.

MCR Exam Re-Take Policy

If a participant fails the MCR Comprehensive Exam, he or she will be allowed to re-test once during the current Education year with the option to only re-take the part that was failed (Part A or Part B). The participant will have this opportunity until the end of the next education year. After the end of the next education year, the participant will be required to take Part A and Part B.

General Information

“The Green Book: The Manual of the Mississippi Tax Collectors Education and Certification Program” provides detailed information regarding the program. Please refer to the 3rd edition released in 2018.

Collector of Revenue I & II- The check-in period for each class begins Monday at 12:00 Noon. Participants will sign in and pick up course materials. The entire process takes less than 10 minutes. On Monday, class starts at 1:00 p.m. The start and end time for the remaining days will be determined by the course instructors and facilitator.

IAAO Course 400 or 402-The check-in period for IAAO courses in from 8:00 a.m. until 8:30 a.m. on Monday. The schedule for the rest of the week will be determined by the course instructor and facilitator.

Only one certification level may be obtained in an education year.

What to Bring to Collector of Revenue Classes

Participants should bring pencils and a calculator for class. Cellphones are not allowed to be used as calculators. Also, we are unable to control the temperature at many of our locations. **BRING A JACKET!!!!**

2018-2019 MS Tax Collector Education & Certification Program Hotel Guide

We do not provide room blocks for Collector of Revenue Schools due to the limited number of people that actually stay overnight. Below you will find a list of hotel options and contact information. Remember when reserving your room to ask for the “Government Rate” to receive the discount. There are many other hotels that can be located via the web.

Biloxi, MS

1. La Quinta Inn & Suites
957 Cedar Lake Road
Biloxi, MS 39532
1-228-392-5978
(Approximately two miles from meeting facility)
2. Home 2 Suites by Hilton
3810 Promenade Parkway
D’Iberville, MS 39540
1-228-392-6265
(Five miles from meeting facility, within walking distance of restaurants. Rooms have microwave ovens, china, a dishwasher and cooktops available)
3. Wingate by Windham
120009 Indian River Road
D’Iberville, MS 39540
1-228-396-0036
(Five miles from meeting facility, within walking distance of restaurants)

Batesville, MS

1. Hampton Inn Batesville
103 Lakewood Drive
Batesville, MS 38606
662-578-5555
(Across the highway from meeting facility. Breakfast provided)
2. Holiday Inn Batesville
210 Power Drive
Batesville, MS 38606
662-563-1234
(Within walking distance from meeting facility, breakfast must be purchased)
3. Comfort Suites
441 Covenant Drive
Batesville, MS 38606
662-267-1136
(Newest hotel, approximately one mile from meeting facility. Breakfast provided)

Raymond, MS

1. Holiday Inn
495 Springridge Rd.
Clinton, MS 39056
601-708-0400
(Approximately 11 miles from meeting facility. Free Breakfast)

2. Hampton Inn & Suites
493 Springridge Road
Clinton, MS 39056
601-925-9393
(Approximately 11 miles from meeting facility. Free Breakfast)

3. Fairfield Inn & Suites by Marriott
105 Hampstead Blvd
Clinton, MS 39056
601-925-5750
(Approximately 12 Miles from meeting facility)

Tentative Collector of Revenue I Schedule (Subject to Change):

Monday – Registration 12:30 pm – 1:00 pm

Monday- Session I 1:00 pm – 5:00 pm

- Public Relations
- Real Colors

Tuesday- Session II 9:00 am-4:00 pm

- Internal Controls
- Ad Valorem Tax 101
- Local Privilege License
- Real, Personal, Mobile Home Collection
- Tax Sales (Real, PP, MH)
- Solid Waste Collection
- Review
- **Test over Session I & II**

Wednesday-Session III 9:00 am-4:00 pm

- Titles
- Sales and Use Taxes

Thursday-Session IV 9:00 am-4:00 pm

- Tags
- Tags and Titles Review

Friday-Session V 9:00 am-12:00 pm

- **Test over Session III, IV, V**

The test will be split into two sections. Session I & II Test and Session III, IV, and V Test. Each test will be 25 multiple choice questions allowing 1 hour for completion. A combined score of 70% is required to pass.

Tentative Collector of Revenue II Schedule (Subject to Change):

Monday – Registration 12:30 pm – 1:00 pm

Monday- Session I 1:00 pm – 5:00 pm

- Tax Collector Accounting 101

Tuesday- Session II 9:00 am-4:00 pm

- Advanced Ad Valorem
- Advanced Land Sale Training
- Land Sale Practical Procedures
- Personal Property and Mobile Home Collections
- Review of Session I & II

Wednesday-Session III 9:00 am-2:00 pm

- Titles
 - Salvage
 - Bonds
 - Abandonment
 - Mobile Homes
- Sales & Use Tax

Wednesday-Session IV 2:00 pm-5:00 pm

- Tags

Thursday-Session IV Continued 9:00 am -5:00 pm

- Tags Continued
- County Bookkeeping & Settlement

Friday-Session V 9:00 am-12:00 pm

- **Test over Session I-II**
- **Test over Session III-IV**

Each test will be 25 multiple choice questions allowing two (2) hours for completion. A combined score of 70% is required to pass.