

The Green Book:

The Manual of the Mississippi Tax Collectors Education and Certification Program

First Edition

2012

State of Mississippi
Office of the State Auditor

Center for Governmental Training & Technology
Mississippi State University Extension Service

Mississippi Assessors and Collectors Association

Mississippi Department of Revenue

First Edition, 2012



**STATE OF MISSISSIPPI
OFFICE OF THE STATE AUDITOR
STACEY E. PICKERING
AUDITOR**

MEMORANDUM

TO: Participants in the Mississippi Tax Collectors Education and Certification Program

FROM: Patrick Dendy, CPA
Deputy State Auditor

A handwritten signature in black ink, appearing to read "Patrick Dendy", is written over the printed name and title.

DATE: July 10, 2012

RE.: Mississippi Tax Collectors Education and Certification Program

The Office of the State Auditor has been given the responsibility to establish and implement a Mississippi Tax Collectors Education and Certification Program ("program"). The program will allow you, as county tax collectors or assessor-tax collectors or deputies, to attain certification as a tax collector or assessor-tax collector of state, county or municipal revenue.

Accompanying this memo is a discussion of the program requirements as contained in state law. The relevant Mississippi Code Sections are 27-1-51 through 27-1-69. An Education and Certification Board ("board") is created in the law and in cooperation with the Center for Governmental Training and Technology within the Mississippi State University Extension Service will administer and conduct the appropriate training and examinations for you to obtain certification.

Also accompanying this memo is the Collector of Revenue I training agenda (curriculum) which is being implemented this year. It is anticipated that the Collector of Revenue II training agenda will be implemented next year.

Our office is looking forward to working with you in this new program and we encourage you to give us suggestions for improving the program as we move forward.

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MISSISSIPPI TAX COLLECTORS EDUCATION AND CERTIFICATION PROGRAM

Authorization

The Mississippi Tax Collectors Education and Certification Program (the Program) is under development in 2012 as a means for tax collectors and their deputies to gain legislatively mandated certification. The Program is mandated and empowered by selected sections of the *Mississippi Code of 1972, Annotated* (the *Mississippi Code*) that run in the sequence from Section 27-1-51 through 27-1-69 (see Appendix I for these code sections).

Purpose

Tax collectors and deputy tax collectors make up a specialized profession that requires a high level of competence. The purpose of this Program is to continually offer educational opportunities to Mississippi's tax collectors and deputy tax collectors so they may gain greater expertise and professionalism. The ultimate beneficiaries of this Program are the citizens of the state who receive improved services from their state and local governments.

Objectives

The objectives of the Program are to:

1. Develop participant skills so they can possess an appropriate level of expertise to function as a tax collector or deputy tax collector.
2. Continually maintain and upgrade participant skills, knowledge and competence.
3. Provide participants a vehicle for gaining greater professionalism in the field through:
 - a. Basic state-required certification;
 - b. Higher levels of state-recognized certification; and
 - c. Opportunity to achieve nationally recognized professional designations.

Administration

Roles and Responsibilities of the Cooperating Organizations

The Program is very important to the operation of local government and its results affect the general public. Primary responsibility of the Program belongs to the Mississippi Office of the State Auditor pursuant to Section 27-1-51 of the *Mississippi Code*. An Education and Certification Board ("Board") is created in the law and in cooperation with the Center for Governmental Training and Technology within the Mississippi State University Extension Service (MSU CGT) will administer and conduct the appropriate training and examinations. The Mississippi Assessors and Collectors Association (MACA) and the Mississippi Department of Revenue (MDOR) will also play key roles with two members each on the Board.

Roles

With such a cooperative partnership in mind, the guidelines in this manual are being established to organize and govern the educational content, certification requirements and administrative aspects of the Program. Furthermore, the four above-mentioned organizations share responsibility for these functions.

Responsibilities

The four cooperating organizations' primary areas of responsibility, in addition to supplying Board members, can be summarized as follows.

The Office of the State Auditor (OSA) has the authority to prescribe forms and promulgate rules and regulations necessary to carry out the law. The OSA will also provide instructors and materials for several of the courses offered in the educational curriculums (See Appendix II).

The MSU CGT will administer and conduct the educational curriculums and examinations as may be appropriate for participants to gain certification. MSU CGT is responsible for collecting the fees established by the Board for participants' examinations and certifications.

MACA will participate in the subject matter selection for the various curriculums. MACA will also be responsible for supplying instructors and materials for selected educational courses.

MDOR will participate in the subject matter selection for the various curriculums. MDOR will also be responsible for supplying instructors and materials for several educational courses.

Education and Certification Advisory Board

Composition

The Education and Certification Board (the Board) was established in 2011 to supervise and govern the Program. The Board is composed of seven (7) members appointed or selected from the following organizations.

OSA	Two (2) members
MSU CGT	One (1) member
MACA	Two (2) members
MDOR	Two (2) members

Duties

Specific duties of the Board consist of the following:

1. Administer and conduct education and training programs.
2. Administer and conduct examinations that will result in certifications required by the law.
3. At the direction of the OSA, design and implement the Program in a manner that will maximize the number of certified individuals involved in the tax collection process.

Meetings

The Board does not have a minimum number of meetings defined by statute, but will most likely meet at least one (1) time each year, or as often as necessary to perform its duties. The Board is authorized to give notice and hold a hearing to consider evidence about fraud or misrepresentation on the part of a certified individual and may decide to revoke the individual's certification.

Eligibility

The *Mississippi Code* in Section 27-1-51 gives the OSA the responsibility to implement the Program. The *Mississippi Code* in Sections 27-1-51 and 27-1-55 gives the OSA the authority to promulgate rules and regulations for the conduct of the continuing education sessions for tax collectors. Section 27-1-51 also requires that "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) shall have a minimum of three (3) Collectors of Revenue I (CR 1)."

Admission

In order to be admitted to the Program, an individual must:

1. As stated in Section 27-1-59 of the *Mississippi Code*, "all citizens of Mississippi are eligible to apply for and to be examined . . . subject only to the resources and limitations of the board in conducting the examinations".
2. As stated in Section 27-1-65 of the *Mississippi Code*, "any tax collector . . . or deputy . . . may apply for and take the Collector of Revenue I examination".

Levels of Certification

Program certification denotes a high level of expertise, knowledge and understanding of the field of tax collection. The Program will consist of three levels of certification each with unique requirements.

Collector of Revenue I

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 exam to obtain this certification will be given during the week-long curriculum described in Appendix II.

Collector of Revenue II

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 curriculum / requirements for CR 2 are currently under development.

Mississippi Collector of Revenue

The Mississippi Collector of Revenue (MCR) is the next level of certification beyond CR 2. The curriculum / requirements for MCR are currently under development.

APPENDIX I: MISSISSIPPI CODE SECTIONS

§ 27-1-51. Mississippi Tax Collectors Education and Certification Program; implementation; purpose; certification levels; county requirements; training; travel approval; rules and regulations; program attendance

(1)(a) The Office of the State Auditor shall establish and implement a Mississippi Tax Collectors Education and Certification Program under which county tax collectors and assessor-tax collectors and their deputies may attain certification as a tax collector or assessor-tax collector of state, county or municipal revenue. The Education and Certification Board, created under Section 27-1-53, in cooperation with the Center for Governmental Training and Technology within the Mississippi State University Extension Service, shall administer and conduct the education and training programs and examinations as may be appropriate for those persons to attain the certification, as directed by the Office of the State Auditor through its rules and regulations for the efficient administration of the programs and examinations authorized under Sections **27-1-51** through 27-1-69. There shall be three (3) levels of certification: Collector of Revenue I (CR 1), Collector of Revenue II (CR 2), and the Mississippi Collector of Revenue (MCR).

(b) 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).

(2)(a) In any year in which a county tax collector or assessor-tax collector takes office for the first time, the Office of the State Auditor shall require training sessions to be conducted in accordance with rules and regulations adopted by the office for these new officials. These sessions shall be held at sufficiently convenient locations throughout the state and at times that are sufficient to provide each county tax collector and assessor-tax collector with an opportunity to attend the training.

(b) To ensure that all newly elected or appointed tax collectors and assessor-tax collectors have an opportunity to attend the training sessions required by this section, the Office of the State Auditor shall require the training sessions to be conducted in each congressional district within the state.

(3) When any tax collector, assessor-tax collector, or the deputy thereof, travels outside of his county to attend a certified collection school approved by the Office of the State Auditor, that person shall receive a reimbursement of expenses for the travel at the same rate for mileage, food and lodging as allowed under Section 25-3-41. However, mileage shall not be authorized when the travel occurs by use of a motor vehicle owned by the county. All expenses reimbursed for attending a certified collection school shall be charged against the approved budget of the county tax collector or assessor-tax collector.

(4) The Office of the State Auditor shall have plenary authority to prescribe forms and to promulgate rules and regulations necessary to implement the provisions of Sections **27-1-51** through 27-1-69.

(5) The county tax collector or assessor-tax collector shall select a candidate from among his deputies to attend the certification program described in Sections **27-1-51** through 27-1-69.

CREDIT(S)

Added by Laws 2010, Ch. 434, § 1, eff. October 1, 2010. Amended by Laws 2011, Ch. 383, § 1, eff. from and after passage (approved March 14, 2011).

27-1-53. Education and Certification Board; creation; purpose; membership

A seven-member Education and Certification Board is created to administer and conduct the education and training programs and examinations under the Mississippi Tax Collectors Education and Certification Program. The Education and Certification Board shall set the minimum requirements for obtaining certification of each level of certification. The board shall consist of the following members:

- (a) The President of the Mississippi Assessors and Collectors Association, who shall serve on the board during his term as president;
- (b) The State Auditor, or his designee;
- (c) One (1) member to be appointed by the State Auditor;
- (d) One (1) member appointed by the President of the Mississippi Assessors and Collectors Association;
- (e) One (1) member representing the Center for Governmental Training and Technology; and
- (f) Two (2) members appointed by the Commissioner of Revenue.

CREDIT(S)

Added by Laws 2010, Ch. 434, § 2, eff. October 1, 2010.

§ 27-1-55. Continuing education sessions for tax collectors, assessor-tax collectors and their deputies; frequency; location

(1) As required in the rules and regulations adopted by the Office of the State Auditor, the Education and Certification Board, in cooperation with the Center for Governmental Training and Technology within the Mississippi State University Extension Service, shall conduct the continuing education sessions for tax collectors, assessor-tax collectors and their deputies on an annual basis. These sessions shall be held at sufficiently convenient locations throughout the state.

(2) Sessions shall be offered a number of times that are sufficient to provide each Collector of Revenue I assessor and Collector of Revenue II assessor with an opportunity to attend continuing education sessions every two (2) years to maintain certification for each level.

CREDIT(S)

Added by Laws 2010, Ch. 434, § 3, eff. October 1, 2010.

§ 27-1-57. Tax collector and assessor-tax collector examination and certification program

(1) The Education and Certification Board shall conduct a tax collector and assessor-tax collector examination and certification program for Collector of Revenue I and Collector of Revenue II certifications, and administer a program for Mississippi Collector of Revenue tax collector and assessor-tax collector certification.

(2) At the direction of the Office of the State Auditor, the board shall design and implement the programs in a manner that maximizes the number of certified county tax collectors and assessor-tax collectors involved in the tax collection process.

CREDIT(S)

Added by Laws 2010, Ch. 434, § 4, eff. October 1, 2010.

§ 27-1-59. Tax collector and assessor-tax collector examinations; levels; eligibility; subject matter

The Education and Certification Board, in cooperation with the Center for Governmental Training and Technology within the Mississippi State University Extension Service, shall design two (2) tax collector and assessor-tax collector examinations, to be called "Collector of Revenue I" and "Collector of Revenue II." All citizens of Mississippi are eligible to apply for and to be examined under "Collector of Revenue I" and "Collector of Revenue II" examinations, subject only to the resources and limitations of the board in conducting the examinations. Both examinations shall cover the subjects of real estate appraising, accounting, property tax law and collection procedures. Successful performance on the Collector of Revenue I examination requires the minimum knowledge needed for effective performance as a county tax collector or assessor-tax collector. Success on the Collector of Revenue II examination requires substantial knowledge of the subjects covered in the examination.

CREDIT(S)

Added by Laws 2010, Ch. 434, § 5, eff. October 1, 2010.

§ 27-1-61. Examinations; time; locations; format; design

(1) Examinations shall be held each year at the times prescribed by the Education and Certification Board in Jackson, Mississippi, and at not less than four (4) other convenient locations chosen by the board.

(2) The Education and Certification Board may not limit the number of individuals who take the examination and shall provide an opportunity for all enrollees at each session to take the examination at that session.

(3) The Education and Certification Board shall:

(a) Give both the Collector of Revenue I examination and the Collector of Revenue II examination in a format prescribed by the board; and

(b) Design both examinations to approximate the work that a county tax collector or assessor-tax collector is required to perform, including the use of appropriate computer applications.

CREDIT(S)

Added by Laws 2010, Ch. 434, § 6, eff. October 1, 2010

§ 27-1-63. Curriculum for Mississippi Collector of Revenue county tax collector and assessor-tax collector certification; contents

The Education and Certification Board shall design a curriculum for Mississippi Collector of Revenue county tax collector and assessor-tax collector certification candidates that:

- (a) Consists of tested courses offered by nationally recognized assessing organizations; and
- (b) Requires superior knowledge of assessment administration and property valuation concepts.

CREDIT(S)

Added by Laws 2010, Ch. 434, § 7, eff. October 1, 2010.

§ 27-1-65. Qualifications for testing and certification

Any county tax collector, assessor-tax collector, or the deputy thereof, may apply for and take the Collector of Revenue I examination. Any person who is successful on the Collector of Revenue I examination may apply for and take the Collector of Revenue II examination. Any person who is successful on the Collector of Revenue II examination may apply for Mississippi Collector of Revenue certification.

CREDIT(S)

Added by Laws 2010, Ch. 434, § 8, eff. October 1, 2010.

§ 27-1-67. Certificates; contents; grounds for revocation

(1) The Education and Certification Board shall certify all persons who successfully complete a certification under Sections 27-1-51 through 27-1-69 and shall furnish each successful certification applicant with a certificate that prominently displays the person's name and the fact that the person is a certified Mississippi county tax collector or assessor-tax collector with the designation as a Collector of Revenue I, Collector of Revenue II or Mississippi Collector of Revenue.

(2) The Education and Certification Board shall revoke the certification of an individual if the board reasonably determines that the individual committed fraud or misrepresentation with respect to:

(a) The preparation, administration or taking of the examination for Collector of Revenue I or Collector of Revenue II certification; or

(b) Completion of the curriculum for Mississippi Collector of Revenue certification.

(3) The Education and Certification Board shall give notice and hold a hearing to consider all of the evidence about the fraud or misrepresentation before deciding whether to revoke an individual's certification.

CREDIT(S)

Added by Laws 2010, Ch. 434, § 9, eff. October 1, 2010.

§ 27-1-69. Certification fee; Tax Collector Training Fund; use of monies

The Education and Certification Board shall establish a fair and reasonable fee for the examinations and certifications of county tax collectors, assessor-tax collectors and their deputies authorized under Sections 27-1-51 through **27-1-69**. Such fee shall be collected by the Center for Governmental Training and Technology within the Mississippi State University Extension Service and used for:

(a) Testing and training of county tax collectors, assessor-tax collectors and their deputies; and

(b) Administration of the Mississippi Collector of Revenue Certification Program and the design of its curriculum under Sections 27-1-57 and 27-1-63.

CREDIT(S)

Added by Laws 2010, Ch. 434, § 10, eff. October 1, 2010. Amended by Laws 2011, Ch. 383, § 2, eff. from and after passage (approved March 14, 2011).

APPENDIX II: CURRICULUM FOR COLLECTOR OF REVENUE I

Session I--

MONDAY

1	Overview of Local Government	1 hr
2	Public Relations	2 hr
3	Internal Controls	1 hr

Session II--TUESDAY

1	Ad Valorem Tax 101	2 hr
2	Local Privilege License	1 hr
3	Real, Personal, Mobile Home Collections	1 hr
4	Tax Sales (Real, PP, MH)	1 hr
5	Solid Waste Collection	1/2 hr
6	Sessions I & II Review	1 hr
7	1st Half Exam	1 hr

Session III--WEDNESDAY

1	Titles	6 hrs
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Session III--THURSDAY

1	Tags	6 hrs
2	Sales and Use Tax	2 hrs

Session V--FRIDAY

1	Tags and Titles Review	2 hrs
2	2nd Half Exam	