

The Green Book:

The Manual of the Mississippi Tax Collectors Education and Certification Program

Second Edition

2015

State of Mississippi
Office of the State Auditor

Center for Government and Community Development
Mississippi State University Extension Service

Mississippi Assessors and Collectors Association

Mississippi Department of Revenue

Second Edition, 2015
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: Stacey E. Pickering
State Auditor

DATE: July 30, 2015

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 Government and Community Development within the Mississippi State University Extension Service, will administer and conduct the appropriate training and examinations for you to obtain certification.

The Green Book: The Manual of the Mississippi Tax Collectors Education and Certification Program 2nd Edition contains detailed information regarding the administration of the program. Our office is looking forward to continuing to work with you in this 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 being implemented and further developed in 2015 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 Government and Community Development within the Mississippi State University Extension Service (MSU GCD) 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 GCD will administer and conduct the educational curriculums and examinations as may be appropriate for participants to gain certification. MSU GCD 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 GCD	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. As of October 1, 2014, only one level of certification can be obtained in an education year which begins October 1 and ends September 30.

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.

Collector of Revenue I & II Examination Retake Policy

If a participant fails the Collector of Revenue I or II course, he or she will have the opportunity to re-test once during the education year in which the course is taken. Should the participant fail the re-test, they will be required to retake the course.

Mississippi Collector of Revenue

The Mississippi Collector of Revenue (MCR) designation is the highest level of certification. It is obtained through successful completion of CR1 and CR2, IAAO Course 400 or IAAO Course 402, 3 years of experience in tax collection, and completion of a comprehensive exam.

IAAO Course 400 provides fundamental management concepts for management and supervisory personnel in the assessor's office. The course begins by emphasizing the need for management, and the various roles placed on the assessor and all supervisory personnel. The course then introduces the four major management functions (planning, organizing, directing, and controlling). Although the four functions are interrelated, a separate chapter is devoted to each one. This provides for a greater understanding of the major functions.

IAAO Course 402 provides a broad overview of the fundamentals of tax policy with an emphasis on property tax policy. As tax policy represents the underlying guiding precepts that provide the basis for every taxation system, this course focusses on enhancing understanding of factors that shape tax policy and, ultimately, how tax policy shapes property tax and assessment administration systems. The course begins by introducing the major concepts of property and tax, and then provides historical perspective for the U.S. property tax, describing the evolution of that tax. The course follows closely the structure of Fundamentals of Tax Policy (IAAO, 2008) and Chapters 2 - 6 describe principles of taxation, fundamental elements of the property tax, tax analysis, analysis of selected property tax features, and components of model property tax administrative systems. Chapter 7 introduces a global perspective, providing information on property tax systems throughout the world.

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

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.

Requirements for Certifications in the MS Tax Collector Education and Certification Program

Level	Pass Course Exam	IAAO Course 400 or 402	MCR Comprehensive Exam	COMPENSATION
Collector of Revenue I	YES	NO	NO	\$2000
Collector of Revenue II	YES	NO	NO	\$2000
Mississippi Collector of Revenue	YES	YES	YES	\$2500
TOTAL AVAILABLE COMPENSATION:				\$6500

CONTINUING EDUCATION

§ 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 Government and Community Development 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.

All Certified Collectors in the MS Tax Collector Education and Certification Program are required to retain their certification every two years through one of two processes. The continuing education processes were incorporated into the Program to insure maintenance of the skills and knowledge necessary to originally become certified. Those processes include:

1. Attending a continuing education session offered by the Office of the State Auditor, MS Department of Revenue and the Center for Government and Community Development, or
2. Obtaining an additional level of certification in the MS Tax Collector Education and Certification Program

Continuing Education CANNOT be obtained by attending a recertification course offered under the Tax Assessor Education Program.

The biennial Continuing Education Course will be held in odd number years at multiple locations throughout the state. The Continuing Education Course will be taught utilizing distance learning technology. The Center for Government and Community Development will send information and post online information about the dates and locations for the Continuing Education course. Registration for the courses must be completed online.

The fee to register and attend a continuing education course is set by the Advisory Board and covers costs associated with administering applications, coordinating the course, providing refreshments, materials, etc. The Center for Government and Community Development will provide notification of the amount of the current fee. Payment should be made to the Center for Government and Community Development and submitted by the advertised deadline. **The fee is nonrefundable.**

The Center for Government and Community Development will document each Certified Collector in attendance through a sign in and out system. Participants must present a government issued photo I.D. at registration. All Certified Collectors must attend the entire course. A maximum grace period of 15 minutes is allowed for any absence (including late arrival) during each session. Attendance of all or part of another session may be required if more than fifteen (15) minutes of a single session is missed.

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 Government and Community Development 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.

(6) (a) When any tax collector or deputy tax collector holds a valid certificate of educational recognition from the Education and Certification Board as established by Section 27-1-67 by attaining certification as a Collector of Revenue I (CR 1), he shall receive an additional Two Thousand Dollars (\$ 2,000.00) annually

beginning the next fiscal year after completion.

(b) When any tax collector or deputy tax collector holds a valid certificate of educational recognition from the Education and Certification Board as established by Section 27-1-67 by attaining certification as a Collector of Revenue II (CR 2), he shall receive an additional Two Thousand Dollars (\$ 2,000.00) annually beginning the next fiscal year after completion.

(c) When any tax collector or deputy tax collector holds a valid certificate of educational recognition from the Education and Certification Board as established by Section 27-1-67 by attaining certification as a Mississippi Collector of Revenue (MCR), he shall receive an additional Two Thousand Five Hundred Dollars (\$ 2,500.00) annually beginning the next fiscal year after completion.

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); Laws, 2014, Ch. 337, § 1, eff. from and after Oct. 1, 2014.

§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 Government and Community Development 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 Government and Community Development 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 Government and Community Development 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 SCHEDULE FOR THE MS TAX COLLECTOR EDUCATION AND
CERTIFICATION PROGRAM (TENTATIVE)**

Collector of Revenue I (CR1)

Session I— MONDAY Class begins at 1p.m.	Responsible Entity
1 Public Relations	MACA
2 Real Colors	GCD
Session II--TUESDAY	
1 Internal Controls	OSA
1 Local Privilege License	OSA
2 Ad Valorem Tax 101	OSA
3 Real, Personal, Mobile Home Collections	OSA
4 Tax Sales (Real, PP, MH)	OSA
5 Solid Waste Collection	OSA
6 Sessions I & II Review	OSA
7 1st Half Exam	OSA
Session III--WEDNESDAY	
1 Titles	DOR
Session IV--THURSDAY	
1 Tags	DOR
2 Sales and Use Tax	DOR
Session V--FRIDAY	
1 Tags and Titles Review	DOR
2 2nd Half Exam	

Collector of Revenue II (CR2) Class begins at 1 p.m.

Session I--MONDAY (Class begins at 1 p.m.)

1 Tax Collector Accounting 101:
(Training on the prescribed accounting manual for tax collectors,
bank statements and DOR reports reconciliations, and preparing budgets.)

OSA

OSA

Session II--TUESDAY

1 Tax Collector Accounting 101 (conclusion)

OSA

2 Advanced Land Sale Training

OSA/MACA

3 Sessions I & II Review

OSA

4 Sessions I & II Exam

OSA

Session III--WEDNESDAY

1 Salvage

DOR

2 Bonds

DOR

3 Abandonment

DOR

4 Mobile Homes

DOR

Session IV--THURSDAY

1 Returns for Regular tag fees

DOR

2 Returns for Special tag fees

DOR

3 Reconciling 9035 Reports

DOR

Session V--FRIDAY

1 Sessions III & IV Review

2 Sessions III & IV Exam

MS Tax Collector Education and Certification Program History

2008

- October 15 First record of meeting discussing creation of Tax Collectors Certification Program. The Committee called Tax Collector Education Committee was formed.
- November 12 Committee continued to discuss the development of the Certification Program
- November 18 Tax Collector Education Committee agreed to move forward with asking the association to seek legislation to establish a certification program. The report on 11-18-08 outlines their points to be addressed.

2009

- August 5 An advisory committee was organized similar to the assessors advisory committee. The committee was made up of representatives from: 2-OSA, 2-MSTC, 2-MACA, and 1-CGT/MSU-ES
- October 9 Mississippi Collectors Education and Certification Program Advisory Board Meeting held. Board approved to move forward with submitting for legislation

2010

- March 25 SB2421 Signed by Governor: An Act to Require the Office of the State Auditor to Establish and Implement a Mississippi Tax Collectors Education and Certification Program
- April 29 Mississippi Collectors Education and Certification Program Advisory Board Meeting held. Decided Audit Department would clean up bill and resubmit to legislature.

2011

- March 14 SB2917 Signed by Governor: Mississippi Tax Collectors' Education and Certification Program; revise reimbursement for attending.

2012

- July 30 First Collector of Revenue I Course Held in Oxford, MS (July 30-August 3, 2012)

- November 29 Curriculum for Collector of Revenue II was outlined. DOR noted that calls from counties had decreased since training.
- 2013
- July 29 First Collector of Revenue II Course Held in Oxford, MS (July 29-August 2, 2013)
- December 10 The Advisory Board recommended continuing education begin after all levels of the Tax Collector Education and Certification were implemented
- 2014
- March 13 Senate Bill 2505 approved by the Governor. This bill provided incentives for successful completion of courses in the Tax Collector Education and Certification Program
- May 5 IAAO Course 402 held in Raymond MS as part of the first year to be able to receive the Mississippi Collector of Revenue Designation.
- July 22 The Advisory Board decided that effective October 1, 2014 participants would have to pass a comprehensive exam to receive the MCR Designation. Also effective October 1, 2014, participants could complete either IAAO Course 400 or 402 to become eligible to take the MCR Comprehensive exam.
- 2015
- August The first sessions of Collector Continuing Education held in 9 locations via distance education August 5-6 and August 11-13.