

Regulations of Connecticut State Agencies

TITLE 12. Taxation

Agency

Office of Policy and Management

Subject

Certification of Tax Collectors

Inclusive Sections

§§ 12-130a-1—12-130a-8

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Certification of Tax Collectors

Sec. 12-130a-1. Definitions

As used in sections 12-130a-1 to 12-130a-8, inclusive, of the Regulations of Connecticut State Agencies, the following terms have the meaning ascribed to them in this section, unless the context clearly indicates otherwise:

- (1) “Application” means a written request made in the form and manner as prescribed by the Committee;
- (2) “Appellant” means a person aggrieved by a decision of the Committee;
- (3) “CCMC” means Certified Connecticut Municipal Collector;
- (4) “Committee” means the Certified Connecticut Municipal Collector Committee, the members of which are appointed in accordance with the provisions of Section 12-130a of the Connecticut General Statutes;
- (5) “Payment” means the remittance of a required fee to the Committee in coins or currencies of the United States, made in the form of a bank check, certified check, money order or any other form of payment acceptable to the Committee; and
- (6) “Secretary” means the Secretary of the Office of Policy and Management.

(Effective May 28, 1991; Amended December 10, 2020)

Sec. 12-130a-2. Collector Certification

(a) Competence in tax collection administration in the State of Connecticut shall be evidenced by a Certified Connecticut Municipal Collector (CCMC) designation. Such designation shall be awarded by the Secretary to candidates who are recommended by the Committee. No candidate shall be recommended by the Committee for the CCMC designation unless the candidate has passed the comprehensive examination pursuant to Section 12-130a-5 of the Regulations of Connecticut State Agencies, and has fulfilled a three (3) year municipal tax collection experience requirement, pursuant to Section 12-130a-6 of the Regulations of Connecticut State Agencies.

(b) Each CCMC designation shall be subject to recertification in accordance with Section 12-130a-8 of the Regulations of Connecticut State Agencies on a staggered cycle starting January 1, 2021. The initial recertification year for persons who have attained their CCMC designation prior to January 2, 2021, shall be determined solely by the Committee, on a five-year staggered cycle for the years 2021 to 2025, inclusive, with an average of twenty (20) percent of such persons assigned to each of said years, except that CCMC designations awarded in 2020 shall be subject to recertification in 2025. The Committee shall notify, in writing, each such designee of such designee’s initial recertification date not later than thirty (30) days after the Committee’s determination.

(Effective May 28, 1991; Amended December 10, 2020)

Sec. 12-130a-3. Eligibility requirements

A person may satisfy the eligibility requirements for taking the comprehensive

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examination by either of the following methods:

(a) **Regular Method:**

(1) Successfully complete the prescribed training program consisting of four basic courses:

CCMC I- Connecticut Tax Collection Administration and Law

CCMC II- Connecticut Tax Collection Enforcement and Law

CCMC III- Municipal Finance Administration and Management

CCMC IV- Connecticut Government, Supervision and Public Relations

(A) A person shall have received a passing grade in each of the four basic course examinations to be eligible to take the comprehensive examination.

(B) Any candidate who fails a CCMC course examination shall be eligible to retake the course and examination.

(2) Have a minimum of three (3) years' experience in municipal tax collection.

(b) **Alternate Method:**

(1) Application may be made to the Secretary for a waiver of any course other than CCMC I and II. No more than one waiver shall be granted to any candidate.

(2) The following minimum qualifications shall be met before a waiver may be granted:

(A) The person requesting a waiver shall show evidence of successful completion of an equivalent course(s), and

(B) The person shall have a minimum of five (5) years' experience in municipal tax collection.

(Effective December 1, 1989; Amended December 10, 2020)

Sec. 12-130a-4. CCMC courses

(a) Course schedules and registration fees shall be determined by the Committee. The Committee shall review such fees annually and may increase or decrease such fees to reflect costs incurred, enrollment levels and subsidies.

(b) No person shall be eligible to attend class sessions or take a course examination unless the registration fee has been paid in full. The Committee may cancel courses due to insufficient enrollment.

(c) No person may register for more than two courses at a time. CCMC Course I and II may not be taken concurrently.

(d) Instructors for any CCMC course shall be approved by the Committee. No person shall be approved as an instructor unless he or she holds a current CCMC designation.

(Effective May 28, 1991; Amended June 4, 1999; Amended December 10, 2020)

Sec. 12-130a-5. Comprehensive examination application procedure

(a) The comprehensive examination shall be conducted at least annually, at a time and location to be determined by the Committee. The Committee shall review the comprehensive examination application fee annually and may increase or decrease such fee to reflect costs incurred or expected, provided the annual increase shall not exceed ten (10)

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dollars. In no event shall the comprehensive examination application fee exceed fifty (50) dollars.

(b) Any person meeting the eligibility standards under the regular or alternate methods as described in Section 12-130a-3 of the Regulations of Connecticut State Agencies may submit an application to the Committee to take the comprehensive exam. If the Committee determines that an applicant does not meet the necessary criteria to take a comprehensive examination, the Committee chair shall send written notification by the Committee of such denial to the applicant.

(c) The deadline for submitting an application shall be twenty-one (21) days before a scheduled examination date. Applications may be obtained from the Secretary or the Committee.

(d) A person whose application to take a comprehensive examination is denied may file a written request for a reconsideration of the Committee's decision. Any such request shall include the reason(s) why the appellant believes they should be allowed to take the comprehensive examination. Such request shall be sent to the Committee chair not later than fourteen (14) days after the date of the notice of denial. The Committee shall review such request not later than fourteen (14) days of receiving such request and not later than forty-eight (48) hours prior to the date on which each such examination is scheduled to be held. The Committee's decision with regard to any such request for reconsideration shall be final. The Committee chair shall notify the appellant of such decision in writing not later than two (2) days after adjournment of such review.

(e) Any person who fails the comprehensive examination shall be eligible to retake the comprehensive examination one (1) time. Any person having qualified to retake the comprehensive examination who subsequently fails such examination shall not be approved to take a subsequent comprehensive examination until:

(1) The applicant demonstrates that any course(s), as may have been specified by the Committee, have been successfully taken or retaken; and

(2) Any person having qualified under the alternate method as described in Section 12-130a-3 of the Regulations of Connecticut State Agencies, shall be required to successfully complete any waived courses.

(Effective May 28, 1991; Amended December 10, 2020)

Sec. 12-130a-6. Minimum experience requirements for CCMC designation

(a) Successful completion of the prescribed training program described in Sections 12-130a-2 to 12-130a-4, inclusive, of the Regulations of Connecticut State Agencies, shall include a minimum of three (3) years' experience in municipal tax collection.

(b) The Secretary shall issue a CCMC designation to an applicant who has successfully completed the comprehensive examination and the three (3) year municipal tax collection experience requirement.

(Effective December 10, 2020)

Sec. 12-130a-7. Recertification - continuing education procedure

(a) In order to be recommended for recertification, a person shall have completed at least fifty (50) hours of property tax collection-related course(s) or workshop(s) during the five (5) year period immediately preceding the date on which such person's certification expires. Any such course(s) or workshop(s) shall be subject to approval by the Committee.

(b) The Committee shall annually list on its website the titles and sponsors of all such course(s) and workshop(s) that have, in the previous year, been approved as satisfying the continuing education requirements pursuant to subsection (a) of this section. Such list shall also be provided to the Secretary.

(c) Any person may make application to the Committee requesting approval of any course(s) or workshop(s) not included in the list. Such application shall be accompanied by any related documentation the Committee may require. Following receipt of such application, the Committee shall consider the applicant's request.

(d) The Committee may grant or deny an applicant's request for approval of such course(s) or workshop(s). Each applicant whose request is approved shall be sent written notification of such approval by the Committee not later than ten (10) days after such approval. If such request is denied, the Committee shall send written notification of such denial to the applicant not later than two (2) days after such denial.

(e) A person aggrieved by the Committee under subsection (d) of this section may file a written request for reconsideration of such decision. Any such request, which shall include the reason(s) why the appellant believes such course(s) or workshop(s) should be approved, shall be sent to the Committee not later than twenty-one (21) days after the date of the notice of denial. The Committee shall meet for the purpose of reconsidering its decision, not later than thirty (30) days after receiving such request.

(f) The Committee may require the appellant to appear at such meeting, to answer any pertinent questions or to supply any additional information that may be required, provided the appellant shall be given not less than forty-eight (48) hours' notice of the requirement to appear. The Committee's decision with regard to any such reconsideration shall be final. The Committee shall promptly notify the appellant of such decision in writing.

(g) Any CCMC designee whose initial recertification year is determined to be between 2021 and 2024, inclusive, pursuant to Section 12-130a-2 of the Regulations of Connecticut State Agencies, may use any course or workshop under subsection (a) of this section, that is completed by such designee in any of the five (5) years immediately preceding the expiration date of such designee's certification, towards recertification.

(h) Any CCMC designee who teaches an approved CCMC course or workshop shall be eligible to submit fifty (50) percent of the continuing education credit hours, excluding exam hours, for such course or workshop toward such designee's recertification. Such recertification hours shall only be claimed once during each five (5) year recertification cycle.

(Effective December 10, 2020)

Sec. 12-130a-8. Collector recertification - renewal certificates

(a) Each CCMC designation shall expire on December 31st of the year of the fifth anniversary of its date of issuance. A renewal certificate shall be issued by the Secretary to any person who is recommended for recertification by the Committee. No person shall be recommended for recertification unless such person has satisfied the continuing education requirements set forth in Section 12-130a-7 of the Regulations of Connecticut State Agencies.

(b) The Committee shall accept for consideration each complete application for recertification. Such applications shall be deemed complete if the applicant submits all necessary supporting documentation and pays a recertification application fee of twenty (20) dollars. The Committee shall annually review such fee, which shall be non-refundable, and may increase or decrease such fee to reflect costs incurred or expected. In no event shall the recertification application fee exceed thirty (30) dollars. The Committee shall deny any application that fails to include approved credit hour documentation as set forth in Section 12-130a-7 of the Regulations of Connecticut State Agencies, is not submitted prior to the applicant's certification expiration date or is submitted without the appropriate fee.

(c) The Committee shall consider each complete application for recertification at the next regularly scheduled meeting following the date on which such application is received. The Committee shall recommend to the Secretary each applicant who satisfies the continuing education requirements set forth in Section 12-130a-7 of the Regulations of Connecticut State Agencies and to whom a renewal certificate should be issued. Upon receipt of such recommendation, the Secretary shall promptly issue a new certificate in such applicant's name.

(d) In the event the Committee denies an application for recertification, the Committee chair shall send the applicant written notification of such denial not later than two (2) days after the adjournment of such meeting. Such notice shall include information as to how a reconsideration of such denial may be requested.

(e) A person whose application for recertification is denied may file a written request for a reconsideration of the Committee's decision. Any such request, which shall include the reason(s) why the appellant believes they should be recommended for recertification, shall be sent to the Committee not later than twenty-one (21) days after the date of the notice of denial. The Committee shall reconsider its decision at the next regularly scheduled meeting following receipt of such request, or at a special meeting called for such purpose.

(f) The Committee may require the appellant to appear at such meeting to answer any pertinent questions or to supply any additional information that may be required, provided the appellant is given not less than forty-eight (48) hours' notice of the requirement to appear. The Committee's decision with regard to any such reconsideration shall be final. The Committee chair shall send the appellant written notification of such decision not later than ten (10) days after the adjournment of such meeting and shall forward a copy of such notification to the Secretary.

(g) A CCMC designee shall be deemed uncertified when such designee's recertification

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application was not received prior to the certificate's expiration date or when a denied application was not rectified, resubmitted and approved. Any CCMC designee that fails to be recertified shall immediately be deemed uncertified and will be required to re-establish a new certification in accordance with Sections 12-130a-3 to 12-130a-6, inclusive, of the Regulations of Connecticut State Agencies.

(Effective December 10, 2020)