

Regulations of Connecticut State Agencies

TITLE 12. Taxation

Agency

Office of Policy and Management

Subject

Certification of Assessors and Tax Collectors

Inclusive Sections

§§ 12-130a-1—12-130a-5

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Certification of Assessors and Tax Collectors

Sec. 12-130a-1. Tax collector certification

Competence in tax collection administration in the State of Connecticut shall be evidenced by a Connecticut Certified Municipal Collector (C.C.M.C.) designation. Such designation shall be awarded by the Secretary of the Office of Policy and Management to candidates who are recommended by the Certified Connecticut Municipal Collector Committee (hereinafter referred to as the Committee), the members of which are appointed by said Secretary in accordance with the provisions of Section 12-130a of the Connecticut General Statutes. No candidate shall be recommended by the Committee for the C.C.M.C. designation, unless he has passed the comprehensive examination pursuant to Section 12-130a-4, and has fulfilled a three year municipal tax collection experience requirement, pursuant to Section 12-130a-5.

(Effective May 28, 1991)

Sec. 12-130a-2. Eligibility requirements

A person may satisfy the eligibility requirements for taking the comprehensive examination by either of the following methods:

(a) **Regular Method:** successfully complete the prescribed training program consisting of three basic courses:

C.C.M.C. I- Introduction to Connecticut Tax Collection Administration and Law

C.C.M.C. II- Municipal Finance Administration and Management

C.C.M.C. III- Connecticut Government, Supervision and Public Relations

(1) In order to be eligible to take the comprehensive examination a passing grade in each of the three basic course examinations, must have been received.

(2) Anyone who fails a C.C.M.C. course examination shall be eligible to retake the examination one time, without repeating the course.

(b) **Alternate Method:** application may be made to the Secretary of the Office of Policy and Management for a waiver of any course other than C.C.M.C. I. No more than one waiver shall be granted to any candidate.

(1) The following minimum qualifications must be met, before a waiver may be granted:

A. the person requesting a waiver must show evidence of successful completion of an equivalent course(s), and

B. he must have a minimum of five (5) years experience in the municipal tax collection field.

(Effective May 28, 1991)

Sec. 12-130a-3. C.C.M.C. courses

(a) Course schedules and registration fees shall be determined by the Committee. Fees are subject to annual review by the Committee and may be increased or decreased to reflect costs incurred, enrollment levels, subsidies, etc.

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(b) No person shall be eligible to attend class sessions or take a course examination, unless the registration fee is paid on or before the second class session. The Committee may cancel courses due to insufficient enrollment.

(c) No person may register for more than two courses at one time.

(Effective December 1, 1989)

Sec. 12-130a-4. Comprehensive examination application procedure

(a) The comprehensive examination shall be conducted annually, at a time and location to be determined by the Committee.

(b) Written application for the comprehensive examination shall be accepted by the Committee for any person meeting the eligibility standards under the Regular or Alternate Methods as described in Section 12-130a-2.

(c) The deadline for submitting an application shall be three weeks before the scheduled examination date. Applications may be obtained from the Secretary of the Office of Policy and Management.

(d) Anyone having qualified under the Regular Method as described in Section 12-130a-2, who fails the comprehensive examination will be eligible to retake the comprehensive examination one (1) time.

(1) Anyone having qualified to retake the comprehensive examination in accordance with subsection (d) of this section, who subsequently fails such examination must:

A. requalify in accordance with Section 12-130a-2 (a), or

B. may submit a complete and detailed resume of his municipal tax collection experience to the Committee for its consideration. The Committee shall review each such resume and may specify that the Secretary waive not more than two (2) of the required courses.

(e) Anyone having qualified under the Alternate Method as described in Section 12-130a-2, who fails the comprehensive examination, must requalify under the Regular Method as described in said section, in order to become eligible to retake the comprehensive examination.

(f) No candidate shall be eligible to take more than one examination on the same day.

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

Sec. 12-130a-5. Experience requirements for C.C.M.C. designation

(a) Successful completion of the prescribed training program described in Sections 12-130a-2 through 12-130a-4, inclusive, shall include a minimum of three years experience in municipal tax collection.

(b) If a candidate successfully completes all tax collection courses and examinations, including the comprehensive examination, but does not meet the experience requirement, he will receive written acknowledgement of these accomplishments from the Committee.

(c) The C.C.M.C. designation from the Office of Policy and Management will be issued upon completion of the three (3) year municipal tax collection experience requirement.

(Effective May 28, 1991)