

CENTER FOR
GOVERNMENT SERVICES

Tax Collection Administration

COURSES FOR NEW JERSEY LOCAL
GOVERNMENT || SPRING 2012 SCHEDULE



RUTGERS
Continuing Studies

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Continuing Studies

CENTER FOR GOVERNMENT SERVICES
Rutgers, The State University of New Jersey
303 George Street, Suite 604
New Brunswick, NJ 08901-2020

CONTACT INFORMATION

Center for Government Services
Rutgers, The State University of New Jersey
303 George Street, Suite 604
New Brunswick, NJ 08901-2020
732-932-3640
www.cgs.rutgers.edu

SERVING NEW JERSEY FOR SIXTY YEARS

The Center for Government Services (CGS) is currently affiliated with the Rutgers Division of Continuing Studies and was formerly a part of the Edward J. Bloustein School of Planning and Public Policy. The Center was established in 1991 from the consolidation of the Bureau of Government Research (created in 1950) and the Department of Government Services.

The organization's mission is to improve the knowledge, competency and professionalism of state and municipal officials and employees and has performed that function for over 60 years. It has trained thousands of public sector officials in a variety of areas affecting public services. The areas include municipal finance, housing inspection and code enforcement, education facilities management, public purchasing, planning and zoning and municipal administration (i.e. municipal clerks and registrars) to name a few.

The Center trains approximately 8,000 individuals each year through 18 separate programs, over 150 separate courses and 850 individual sessions. Courses are held through-out the state during the year. Participants in the Center's programs are taught by practicing professionals whose expertise reflects both theoretical and practical considerations.

CGS collaborates with a variety of partners that provide funding for training. It also has extensive relationships with professional advisory bodies to ensure that the training reflects state-of-the-art knowledge.

The Center has been frequently designated by the New Jersey legislature to offer state mandated training for municipal officials. As a result, it is often called upon to certify that participants in its programs have demonstrated the competence and skills to perform their duties and responsibilities in a professional manner that is appropriate for public services and consistent with the standards for high quality public services. It continues to be the focus for public sector training in New Jersey.

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CENTER FOR GOVERNMENT SERVICES

REGISTRATION FORM

PLEASE PHOTOCOPY THIS FORM FOR MULTIPLE REGISTRATIONS

Mail registration form and payment to:

**TAX COLLECTION PROGRAM
CENTER FOR GOVERNMENT SERVICES**

Rutgers, The State University of New Jersey
303 George Street, Suite 604
New Brunswick, NJ 08901-2020
or fax to 732-932-3586.

GENERAL INFORMATION

If home or employer information has changed since your last registration, check here.

Last Name _____

First Name _____ Middle Initial _____

Social Security Number _____

Gender Female Male

Employer _____

Title _____

Business Address

Street _____

City _____

State _____ Zip _____

Home Address

Street _____

City _____

State _____ Zip _____

Phone Numbers (required – check box for preferred)

Mobile _____ Home _____

Work _____ Extension _____

E-mail (required) _____

COURSE INFORMATION

I wish to register for:

Course Title _____

Course ID _____ Fee _____

Course Location _____

Course Title _____

Course ID _____ Fee _____

Course Location _____

Prerequisite Course(s) (if applicable) _____

Completion Date _____ Location _____

PAYMENT INFORMATION

Check, voucher, or credit card information must accompany registration form. Make check or voucher payable to Rutgers, The State University of New Jersey and send to above address.

There is a \$25 fee for course withdrawals and/or returned checks.

Check Voucher

VISA MasterCard AmEx Discover

Total Amount \$ _____

Credit Card # _____

Expiration Date _____ Security Code _____

Signature _____

TAX COLLECTION PROGRAM

Principles of Municipal Tax Collection I

Prerequisite: None

This course, PMTC I, is designed as an introduction to municipal tax collection and the basic duties and responsibilities of the municipal tax collector. Major areas of instruction include the statutory basis and institutional framework for local government in New Jersey, duties of the assessor and county tax board, assessments for improvements, tax searches, and searches for improvements. The tax collector's duties are covered with regard to billing, cashiering, and reports. The offices and duties of the chief financial officer, treasurer of school monies, and utility collector are also discussed. The course includes hands-on calculations. A 12-digit calculator is required starting on the first day of class. The PMTC I manual will be provided in class. (36 Hours)

Principles of Municipal Tax Collection II: Enforcement

Prerequisite: Principles of Municipal Tax Collection I

This second course, PMTC II, in the sequence focuses on the advanced aspects of enforcement. Areas of enforcement that are covered in detail include general provisions, power of tax sale, preparation, mechanics, and certificate of sale. Redemptions, redemptions by installments, priorities of liens, bankruptcy, foreclosure, in personam, and In Rem are also discussed in depth. Other topics include assignment of tax sale certificates and cancellation and redemption of tax sale certificates. The course includes hands-on calculations. A 12-digit calculator is required starting on the first day of class. The PMTC II manual will be provided in class. (36 Hours)

Principles of Municipal Tax Collection III: Office Operations

Prerequisites: Principles of Municipal Tax Collection I and II

This third course, PMTC III, in the sequence covers the tax appeal process (both County Board and State Tax Court), a detailed review of estimated and final tax billing (including state fiscal year), tax overbills, requirements and preparation of senior citizen and veteran's deduction reporting, and calculation of percentages of tax collections. The course also includes instruction on records management and an overview of the operations and security of the tax office; mortgage escrow; and credit card acceptance. The course includes hands-on calculations. A 12-digit calculator is required starting on the first day of class. The PMTC III manual will be provided in class. (36 Hours)

Tax Collection Review Course

This 18-hour course is a review of the courses in New Jersey tax collection administration, and is offered prior to the State Certified Tax Collector Examination. This class is open only to those persons who have satisfactorily completed Principles of Municipal Tax Collection I, II, and III. This course is not required to take the New Jersey State Certification Exam. Please bring the manuals for Principles of Municipal Tax Collection I (2008), Principles of Municipal Tax Collection II (2011), and Principles of Municipal Tax Collection III (2006) to this class. Bring a calculator beginning on the first day of class.

STATE EXAM

The New Jersey State Tax Collection Certification Exam will be scheduled for April 2012. Applicants must apply to the Division of Local Government Services no less than 30 days in advance and must have successfully completed PMTC I, II, and III before taking the State Exam. For more information regarding exam dates or requirements please visit www.nj.gov/dca/lgs or call the Certification Unit at 609-292-9757. The State Exam fee is \$25.

PUBLICATIONS

Principles of Municipal Tax Collection I (2008):	\$50
Principles of Municipal Tax Collection II (2011):	\$50
Principles of Municipal Tax Collection III (2006):	\$50

For a publication order form, visit
www.cgs.rutgers.edu/publications/documents/order-form

REGISTRATION INFORMATION

Courses are scheduled during the fall, spring and summer semesters throughout the state. Announcements containing specific course information are available and may be found on the agency's website: www.cgs.rutgers.edu

Enrollment: A student may enroll in a CGS course in several different ways. Mail-in registrations, faxed registrations, and in-person registrations at the CGS offices are accepted prior to the start of the course. Before a student is officially enrolled in a course, payment must be authorized or secured, and the student must meet all prerequisites associated with the course. A student who has a delinquent account with CGS will not be permitted to enroll in any additional CGS courses until the delinquency is resolved.

In-person registrations at the course location on the day of the first class are considered "walk-ins." Walk-ins are accepted but not encouraged and will be assessed a \$15 late registration fee. In addition, walk-in students must complete an agreement-to-pay form and will be contacted by CGS immediately after the first class. Walk-ins must make full payment of all fees or provide a valid purchase order within five business days of the first class. Walk-ins already on financial hold will not be permitted to complete their registration unless the delinquency is resolved.

CPE Continuing Education Credit: Selected courses in the CGS program are approved by the New Jersey State Board of Accountancy for CPE credit under Rutgers University sponsor number 703. See your instructor.

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SPRING 2012

Principles of Municipal Tax Collection I - \$1074

TC-4301 -SP12- 1
Columbus/Bordentown
 Rutgers Eco-Complex
 Room 105/106
 1200 Florence-Columbus Rd
6 Sessions
 Saturdays: 9 a.m. - 4 p.m.
March 10, 17, 24, 31;
April 21, 28
 Instructor: Elaine Fortin

TC-4301 -SP12- 2
Mays Landing
 Atlantic Cape Community
 College, Bldg Q, Room 108
 5100 Black Horse Pike
12 Sessions
 Th & Sat: 9 a.m. - 12 p.m.
February 25, March 1, 3, 8,
10, 15, 17, 22, 31;
April 5, 12, 14
 Instructor: Suzanne Olah

Principles of Municipal Tax Collection II - \$1074

TC-4302 -SP12- 1
Morris Plains
 Morris County Public Safety
 Training Academy
 500 W. Hanover Avenue
9 Sessions
 M, W, Th*, : 2 p.m. - 6 p.m.
April 9, 11, 16, 18, 23, 25, 30;
May 3*, 9
 Instructor: Nancy Nichols

TC-4302 -SP12- 2
Lacey
 Municipal Building
 818 Lacey Road, Forked River
12 Sessions
 Tu & Th: 3:30 p.m. - 6:30 p.m.
Feb. 28; March 1, 6, 8, 13,
15, 20, 22, 27, 29;
April 3, 5
 Instructor: Sharon Sulecki

Principles of Municipal Tax Collection III - \$1074

TC-4303 -SP12- 1
Paramus
 Bergen Community College
 400 Paramus Road
 Building C, Room 325
6 Sessions
 Saturdays: 9 a.m. - 4 p.m.
January 21 - February 25
 Instructor: C. Assenheimer

TC-4303 -SP12- 2
Mays Landing
 Atlantic Cape Community
 College, Bldg Q, Room 105
 5100 Black Horse Pike
6 Sessions
 Saturdays: 9 a.m. - 4 p.m.
February 11 - March 17
 Instructor: Lynn MacEwan

Tax Collection Review \$528

TC-4304 -SP12- 1
Morris Plains
 Morris County Public Safety
 Training Academy
 500 W. Hanover Avenue
3 Sessions
 W & Fr: 10 a.m. - 5 p.m.
March 23, 28, 30
 Instructor: Nancy Nichols

TC-4304 -SP12- 2
Mays Landing
 Atlantic Cape Community
 College, Bldg Q, Room 107
 5100 Black Horse Pike
3 Sessions
 Fr & Sat: 9 a.m. - 4 p.m.
March 23, 24, 30
 Instrs: S. Olah & S. Sulecki

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Course Fees and Payment: Payment for a student's participation in a course can be obtained using any of the following three methods:

- 1) Credit card payment by mail, in-person or fax (Visa, Master card, Discover or American Express)
- 2) Check or money order payment by mail or in person
- 3) Authorized voucher or purchase order received via mail or fax

Actual course fees vary per course as courses have different hours of instructional time and the cost of study materials are dissimilar. Upon receipt of a completed registration form and payment, a class space is reserved for the student. Confirmation letters regarding registration will not occur.

Late Fees: Students are required to register for classes before the date of the first class session. Any student who attempts to register on (or after) the day of the first class will be considered a late registrant and will be assessed a \$15 late fee for the processing of the registration.

Returned Check Fee Policy: There is a \$25 fee for all checks that are returned to CGS. Failure to pay the fee will prevent future course registrations and the withholding of the course certificate.

Withdrawal Policy: CGS will refund the full course fees minus a \$25 charge for processing to students who notify CGS of their intent to withdraw from a class in writing at least 2 business days before the class is scheduled to start. Failure to notify CGS within that time period will result in forfeiture of all fees.

Class Cancellation Policy: The Center reserves the right to cancel any course or seminar. CGS will notify all students enrolled in a course that has been cancelled and the information will be posted on the CGS website. Students will be given a choice of receiving a full refund for courses cancelled by CGS or exercising the option to enroll in the same course at a different location (if one is available) or another course that is offered during the same semester. In the event there is a difference in course fees between the course that was cancelled and the alternate course, an adjustment will be made.

If the student wishes to enroll in a course that is offered in a future semester, the tuition payment will be held in an escrow account and the student will pay the difference in costs if the registration fee of the alternative course is more expensive. If the fees for the alternative course are less, the student will receive a refund for the difference. A student may not select an alternative course that has a prerequisite if the prerequisite has not been met.

Certificates: Certificates are mailed to students after the successful completion of each course, which is defined as 80% attendance of the class hours, a passing grade (if an examination is required) and full payment of all fees. A permanent record of courses taken is maintained by Rutgers. Certificates will not be issued to students if any fees are outstanding or delinquent.

Special Needs: Students with special needs are encouraged to contact CGS so that appropriate accommodations may be made.