



Requirements for Certification by the North Carolina Tax Collectors Association

A. Eligibility for certification

1. The certification program shall be available to Tax Collectors, Deputy Tax Collectors and Assistants (support staff). Tax Collectors must meet the requirements as set forth in GS 105-349 of the Machinery Act. Deputy tax collectors must either be appointed by the governing body pursuant to GS 105-349 or function as senior officials in the tax office who carry duties substantially similar to deputy tax collectors appointed pursuant to GS 105-349. Other support staff may earn certification as an Assistant.
2. To be certified, the person applying for certification must have served in the tax collection position for which certification is sought for at least two years during the five years preceding the date of the application for certification.
3. An application for certification as a deputy or assistant collector must be signed by the tax collector for the taxing unit in which the applicant is employed. By signing the application, the tax collector is verifying that, to the best of his or her knowledge, the applicant is eligible for certification in the position for which certification is sought.
4. The person applying for certification must have completed certain educational requirements as provided in Part C.
5. Once certified, a person must complete certain annual continuing education requirements as provided in Part D in order to maintain the certification.
6. The applicant must be a member in good standing of the NCTCA, with no outstanding dues owed to the NCTCA. Once certified, the applicant must remain a member of the NCTCA with no outstanding dues to remain certified.

B. Certification Board

1. The president of the North Carolina Tax Collectors' Association shall appoint a certification board of seven members. The board shall consist of four tax collectors, two assistant or deputy tax collectors, and the immediate past president of the association. A quorum shall consist of four members.
2. The terms of office for the initial board shall be: past president, one year; two members, one year; two members, two years; and two members, three years.

3. Terms of office of subsequent board members shall be three years, with three members appointed each year. The immediate past president shall serve a one-year term.
4. Beginning with appointments made in 1985 and each year thereafter, each person appointed to the board, except the immediate past president, shall be a certified tax collector or certified deputy or assistant tax collector.
5. No person may be appointed for more than two consecutive terms.
6. The Past President shall serve as Chairman of the Committee.

C. Educational requirements for certification

Certification of tax collectors and assistant and deputy tax collectors shall require the successful completion of the School of Government's Fundamentals of Property Tax Collection course along with one additional course from the list of required courses. In addition, the applicant must successfully complete two elective courses. Successful completion is defined as attendance at each session of the course along with a passing score on any end of course examination. For college-based courses, the applicant must have received a grade of C or better.

Required courses

- (a) **SOG Fundamentals of Property Tax Collection** (Required for all applicants.)
- (b) SOG Property Tax Listing and Assessing in North Carolina
- (c) SOG Municipal and County Administration course
- (d) SOG School for New Finance Officers
- (e) SOG Municipal Clerks Certification course
- (f) SOG courses on management and personnel administration with at least 15 hours of instruction
- (g) SOG Introduction to Local Government Finance
- (h) IAAO course with at least 30 hours of instruction
- (i) NC Property Mappers Association (NCPMA) mapping course
- (j) NC Department of Revenue course/seminar with at least 24 hours of instruction

Elective Courses

- (a) Business law (one semester course)
- (b) Real estate brokers course
- (c) Accounting (one semester course)
- (d) Spanish. A minimum of 20 hours of instruction or appropriate certification of language proficiency is required
- (e) SOG Essentials of Property Tax Collection (not to be taken in the same year as SOG Fundamentals of Property Tax Collection)
- (f) NC Department of Revenue seminar/course with a minimum of 15 hours of classroom instruction
- (g) Course/workshop/seminar sponsored by the NCTCA Education Committee with a minimum of 6 hours classroom instruction
- (h) Computer science, computer programming, or computer-related course from an accredited college or community college or an instructional facility or organization specializing in computer instruction that involves at least 24 hours of classroom instruction

Timing of Courses

Required courses must have been completed within five years from the date of the application for certification.

SOG Essential of Property Tax Collection workshop may not be taken in the same year as SOG Fundamentals of Property Tax Collection.

Elective courses (a), (b), (c) and (d) must have been completed within ten years of the date of the application. All other elective courses must have been completed within five years of the date of the application.

A required course may be used as an elective course; however, an applicant may not use the same course as both a required course and an elective course. No elective course may be substituted for a required course.

D. Continuing education requirements

1. A certified tax collector must accumulate a total of **ten** hours of continuing education credits annually to retain the certification. A certified deputy or assistant tax collector must accumulate a total of **five** hours of continuing education credits annually to retain the certification. **A maximum of ten hours of continuing education credit may be carried forward from one year to the next and be used for credit in the succeeding year. Certification year runs from April 1 – March 31.**
2. Continuing education credits may be accumulated as follows:

Attendance at the annual conference of: NCTCA Spring Conference NCAAO Fall Conference NCABLO Conference IAAO Annual Conference	10 hours
Attendance at district meetings of tax officials	1.25 hours
Attendance at the annual Department of Revenue/School of Government tax legislation update seminar	Actual number of hours of instruction up to a maximum of 4 hours
Completion of one or more on-line tax training seminars created by the School of Government, NC DOR or IAAO	Actual number of hours of instruction up to a maximum of 6 total hours
Completion of any required or elective courses as provided in Part C	Actual number of hours of instruction

Certified tax collectors, deputies and assistants must submit proof of their continuing education on the prescribed form. This form is sent to the NCTCA webmaster after Certification committee approval in April of each year by the School of Government. No fees are due with the annual continuing education report.

E. Recertification

In the event a person fails to meet the continuing education requirements in any year, their certification shall be withdrawn. The Committee may recertify someone who completes the recertification requirement. Recertification requires ten (10) hours of continuing education credits for each year certification was withdrawn including the current year.

F. Application for certification fees

- A fee of \$25 must accompany the application for certification.
- A fee of \$15 must accompany an application for recertification.
- A fee of \$15 must accompany the application of a certified deputy or assistant tax collector who is applying to become a certified tax collector or certified assistant who is applying to become a certified deputy.
- A fee of \$10.00 must accompany the application for name change of certification or replacement of certification.

Checks must be made payable to: NCTCA

Mail application and all documentation along with required application fees and membership dues to:

Carolyn Sands Boggs
School of Government
CB# 3330 Knapp-Sanders Building
Chapel Hill, NC 27599

G. Applications and records

1. Applications on the prescribed form and accompanied by the appropriate fee shall be sent to the SOG representative of the N.C. Tax Collectors' Association on or before December 31 preceding the annual NCTCA conference at which the applicant expects to receive his or her certification.
2. The Secretary of the N.C. Tax Collectors' Association shall maintain all records regarding certification.
3. The Certification committee shall meet at least once a year, usually in February of the certification year, to review applications for certification and shall meet at other times at the call of the chair of the Certification committee.

H. Evidence of Certification

Certified Tax Collectors and Certified Deputy Tax Collectors and Assistant Tax Collectors shall receive a certificate approved by the committee and signed by the chair of the Certification committee and the president of the North Carolina Tax Collectors' Association. They shall also receive a recognition pin.