

CENTER FOR  
GOVERNMENT SERVICES

# Tax Collection Administration

COURSES FOR NEW JERSEY LOCAL  
GOVERNMENT ||

SUMMER/FALL 2016



**RUTGERS**  
Continuing Studies

## PROGRAM COURSES

### ***Principles of Municipal Tax Collection I***

*Prerequisite: None*

This 36-hour course 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.

### ***Principles of Municipal Tax Collection II***

*Prerequisite: Principles of Municipal Tax Collection I*

This 36-hour second course in the sequence focuses on Enforcement. 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.

### ***Principles of Municipal Tax Collection III***

*Prerequisites: Principles of Municipal Tax Collection I and II*

This 36-hour third course in the sequence covers operations. 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 veterans 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.

## PUBLICATIONS

Principles of Municipal Tax Collection I (2008):  
Principles of Municipal Tax Collection II (2011):  
Principles of Municipal Tax Collection III (2015):

To purchase a copy please call 732-932-3640, ext. 648

## Tax Collection Review Course

This expanded 21-hour course is a review of the three core 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 (2013) 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 **December 2016**. 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/divisions/dlgs](http://www.nj.gov/dca/divisions/dlgs) or call the Certification Unit at 609-292-9757. The State Exam fee is \$25.

### REGISTRATION INFORMATION

Courses are scheduled during the fall, spring and summer semesters throughout the state. Announcements containing specific course information are available each semester and may be found on the Center's website: <http://cgs.rutgers.edu>.

**Enrollment:** A student may enroll in a CGS course in several different ways. Mail-in registrations, faxed registrations, in-person registrations at the CGS offices, and online registrations (with credit card or e-check only) 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. **Go to <http://cgs.rutgers.edu> and click on the "Register Now" button on the homepage (NEW).**

To ensure that course materials are available the first session of your course, it is strongly recommended you register at least one week prior to the course start date.

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.

**Financing:** If financing is needed, apply for the Sallie Mae Smart Option Student Loan as soon as possible at [www.salliemae.com/00262990](http://www.salliemae.com/00262990)

**PLEASE PHOTOCOPY THIS FORM FOR MULTIPLE REGISTRATIONS**

Mail registration form and payment to:

**TAX COLLECTION PROGRAM**

**RUTGERS CENTER FOR GOVERNMENT SERVICES**

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 \_\_\_\_\_

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 \_\_\_\_\_

Business \_\_\_\_\_ Ext. \_\_\_\_\_

### *E-mail Addresses (required – check box for preferred)*

Business \_\_\_\_\_

Home \_\_\_\_\_

FOR GOVERNMENT SERVICES  
**REGISTRATION FORM**

IONS • ONLINE REGISTRATION AVAILABLE AT [CGS.RUTGERS.EDU](http://CGS.RUTGERS.EDU)

**COURSE INFORMATION**

I wish to register for:

Title \_\_\_\_\_

Code \_\_\_\_\_ Fee \_\_\_\_\_

Location \_\_\_\_\_

Title \_\_\_\_\_

Code \_\_\_\_\_ Fee \_\_\_\_\_

Location \_\_\_\_\_

Title \_\_\_\_\_

Code \_\_\_\_\_ Fee \_\_\_\_\_

Location \_\_\_\_\_

Title \_\_\_\_\_

Code \_\_\_\_\_ Fee \_\_\_\_\_

Location \_\_\_\_\_

Title \_\_\_\_\_

Code \_\_\_\_\_ Fee \_\_\_\_\_

Location \_\_\_\_\_

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Prerequisite(s) (if applicable) \_\_\_\_\_

Completion Date \_\_\_\_\_ Location \_\_\_\_\_

**PAYMENT INFORMATION**

Check or voucher must accompany registration form. Make check or voucher payable to: Rutgers, The State University of New Jersey. Mail to above address.

In accordance with University policies, credit card information is no longer accepted on registration forms. Students paying course fees with a credit card must register online at: <http://cgs.rutgers.edu>. Click on the red "Register Now" button.

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

## Fall/Summer 2016

### Tax Collection I - \$1099

TC-4301-SU16-1

#### Freehold

Brookdale Comm. College  
3680 Route 9 South

**Aug. 2, 4, 9, 11, 16, 18, 23, 25**  
**Sept. 8, 13, 15, 22**

Tuesday & Thursday: 6 - 9 p.m.  
Instructor: Jeanette Larrison

TC-4301-FA16-1

#### Parsippany

Morris County Public Safety  
Training Academy, Rm 140  
500 West Hanover Avenue

**Sept 10, 17, 24, Oct 1, 15, 22**  
Saturday: 9 a.m. - 4 p.m.

Instructor: Gary Stramandino

TC-4301-FA16-2

#### Mays Landing

Atlantic Cape Comm. College  
Bldg Q, Rm 101A

5100 Black Horse Pike

**Sept 24, Oct 1, 8, 15, 22, 29**

Saturday: 9 a.m. - 4 p.m.

Instructor: Suzanne Olah

### Tax Collection II - \$1091

TC-4302-FA16-1

#### New Brunswick

CGS at Rutgers, Rm B  
303 George Street, 6th floor  
**Sept 16, 23, 30, Oct 7, 14, 21**  
Friday: 9 a.m. - 4 p.m.

Instructor: Kathleen Kovach

TC-4302-FA16-2

#### Toms River

Intermediate East School  
1519 Hooper Ave, Rm G105

**Sept 12, 14, 19, 21, 26, 28**

**Oct 5, 17, 19, 24, 26, Nov 2**

Mon & Wed : 6 - 9 p.m.

Instructor: Jeanette Larrison

TC-4302-FA16-3

#### Carneys Point

Municipal Building  
303 Harding Highway

**Oct 7, 14, 28, Nov 11, 18,**  
**Dec 2**

Friday: 9 a.m. - 4 p.m.

Instructor: Lynn MacEwan

### Tax Collection III - \$1090

TC-4303-FA16-1

#### New Brunswick

CGS at Rutgers, Rm B  
303 George Street, 6th floor

**Sept 12, 14, 19, 21, 26, 28**  
**Oct 5, 10, 17, 19, 24, 26**

Mon & Wed: 4:30 - 7:30 p.m.  
Instructor: Kathleen Kovach

TC-4303-FA16-2

#### Howell

Southard School  
Community Center

115 Kent Road, Room 3

**Sept 24, Oct 1, 8, 15, 22, 29**  
Saturday: 9 a.m. - 4 p.m.

Instructor: Elaine Fortin

TC-4303-FA16-3

#### Clementon

Camden County  
Educational Services

1225 White Horse Ave

**Sept 10, 17, 24, Oct 1, 8, 15**

Saturday: 9 a.m. - 4 p.m.

Instructor: Jennifer Dukelow

### Review Course - \$639

TC-4304-FA16-1

#### New Brunswick

CGS at Rutgers, Rm A  
303 George Street, 6th floor

**Nov 12, 19, Dec 3**

Saturday: 9 a.m. - 5 p.m.

Instructor: Elaine Fortin

TC-4304-FA16-2

#### Mays Landing

Atlantic Cape Comm. College  
Bldg Q, Rm 101A

5100 Black Horse Pike

**Dec 10, 16, 17**

Fri & Sat: 9 a.m. - 5 p.m.

Instructor: Suzanne Olah

**Course Fees and Payment:** Payment for a student's participation in a course can be obtained by using any of the following three methods:  
Credit card payment (Visa, MasterCard, Discover or American Express) **AVAILABLE ONLY THROUGH ONLINE REGISTRATION** (<http://cgs.rutgers.edu>) ;  
Check or money order payment by mail or in person;  
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 be sent.

**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.

**Withdrawals/Transfers:** All requests to change registration status, either by withdrawal or transfer must be submitted in writing at least two (2) business days before the course start date and will incur a \$25 processing fee. Withdrawals will be refunded, minus the \$25 fee. Failure to notify CGS within the time frame will result in forfeiture of all fees.

**Course 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 the choice of receiving a full refund for the course cancelled by CGS or exercising the option to enroll in the same or another course in this or the following 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. 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 the 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.

**Education Credit:** Selected courses in the CGS program qualify for continuing education credit toward renewal of certain professional licenses and academic credit. The CGS website lists the specific courses where continuing education credit is available.

**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 #703.

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

**For More Information:** Visit the program webpage at <http://cgs.rutgers.edu/taxcollection> .

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