



CALIFORNIA MUNICIPAL REVENUE & TAX ASSOCIATION

CERTIFICATION PROGRAM

INDEX

	<u>CHAPTER</u>
<i>OBJECTIVES OF THE CERTIFICATION PROGRAM</i>	<i>I</i>
<i>CERTIFICATION COMMITTEE</i>	<i>II</i>
<i>CERTIFICATION</i>	<i>III</i>
<i>CERTIFICATION RENEWAL</i>	<i>IV</i>
<i>CONTRACT SERVICES</i>	<i>V</i>
	<u>APPENDIX</u>
<i>REQUIREMENTS FOR INITIAL CERTIFICATION</i>	<i>1</i>
<i>RENEWAL REQUIREMENTS</i>	<i>2</i>
<i>EDUCATIONAL REQUIREMENTS</i>	<i>3</i>
<i>FEES</i>	<i>4</i>
<i>RECORDS RETENTION</i>	<i>5</i>



CALIFORNIA MUNICIPAL REVENUE & TAX ASSOCIATION CERTIFICATION PROGRAM

I. OBJECTIVES OF THE CERTIFICATION PROGRAM

- A. To establish a standard of knowledge and experience expected from those who achieve CMRTA Certification recognition.
- B. To provide a means to measure the attainment of the knowledge and experience required to receive CMRTA Certification recognition.
- C. To encourage professional growth and individual study within the membership of the CMRTA.
- D. To formally recognize those members of the CMRTA who have met all the requirements of the CMRTA Certification program.
- E. To develop, maintain, and disperse a body of knowledge, reference materials, and curriculum necessary to provide business license professionals with the level of knowledge expected of a Certified Revenue Officer.
- F. Changes to the Certification Program will require a vote of the *State Board of the CMRTA*.
- G. Changes to the following appendixes will require a vote of the *State Board of the CMRTA*:
 - 1. Appendix 2 – Requirements for initial certification
 - 2. Appendix 3 – Recertification requirements
 - 3. Appendix 5 – Fees
- H. *Changes to items "F" and "G" above will require a fifty percent plus one vote of the State Board of the CMRTA.*



CALIFORNIA MUNICIPAL REVENUE & TAX ASSOCIATION CERTIFICATION PROGRAM

II. CERTIFICATION COMMITTEE

- A. The Certification Program shall be administered by a Certification Committee approved by the CMRTA State Board.
- B. Membership on the Certification Committee will consist of:
 - 1. One officer of the State Board of the CMRTA.
 - 2. Two representatives from each division;
 - a. Each division president will recommend its representatives to the President of the State Board of the CMRTA.
 - b. The State Board President will select the representatives to the Certification Committee based upon the division president's recommendations.
 - 1. CMRTA bylaws authorize only the State Board President to appoint members of such committees.
 - 3. Members of the Certification Committee will elect one of the members of the Committee to serve as the Committee Chairman.
 - a. It will be the Committee Chairman's responsibility to call meetings of the committee, to chair committee meetings, and to make notifications to the State Board and the CMRTA Membership as necessary.
- C. Length of terms on the Certification Committee:
 - 1. The officer from the State Board will serve a two-year term, and can serve additional terms with the approval of the state president.
 - 2. Representatives of any CMRTA Division;
 - a. Serve a two-year term:
 - 1. Term will commence January 1, and continue through the December 31 of the following calendar year.
 - 2. Members of the same Division will have their terms expire on alternate years.



CALIFORNIA MUNICIPAL REVENUE & TAX ASSOCIATION CERTIFICATION PROGRAM

3. Initial division representation will have one member serving a one-year term and the second member serving a two-year term. This will result in members' terms expiring in alternate years.

b. Members may serve additional terms.

D. Function and Duties of the Certification Committee:

1. Administer the Certification Program
2. Review applications for certification and recertification
3. To administer and grade certification examinations
4. To issue Certificates of Certification, when applicants have met all requirements of the CMRTA Certification Program:
5. Review educational materials and arrange workshops to meet the educational needs of the CMRTA and CMRTA Certification program
 - a. Set minimum content for approved classes
 - b. Provide training and training aids that will assist in membership training:
 1. Training at Division meetings will be at the discussion of the division board with assistance from the Certification chairperson if necessary.
 2. It is the intent that the Certification Committee will present some training during the annual conventions.
6. Answer questions concerning the CMRTA Certification Program
7. To maintain a listing of all individuals who are currently certified by the CMRTA
8. To notify the State Board of new and renewal certifications issued
 - a. Notification to be completed by March 1
 - b. Notification to be in writing from the Certification Committee to the CMRTA State President
 - c. Notification to the City Manager of newly certified members



CALIFORNIA MUNICIPAL REVENUE & TAX ASSOCIATION CERTIFICATION PROGRAM

- d. Format will be a listing showing all members who are certified; with the following information on each individual:
 1. City or organization they represent.
 2. Dates:
 - a. Dates of initial and most recent renewal of certification
 - b. Date of next renewal
 3. Other information requested by the State Board
 4. Certificate number (if applicable)



CALIFORNIA MUNICIPAL REVENUE & TAX ASSOCIATION CERTIFICATION PROGRAM

III. CERTIFICATION

A. Candidate eligibility:

1. The candidate must be from an active member in good standing with the CMRTA.
2. The candidate must exhibit the level of knowledge required by the CMRTA for certification.
 - a. This will be through an examination process as determined by the Certification Committee.
 1. Examination results will be kept confidential by the Certification Committee. Candidates will be notified of pass/fail on the examination, but examination scores will not be released by the Certification Committee.
 - b. The candidate must have completed the minimum training as established by the CMRTA Certification Committee and as set forth in Appendix One and Appendix Three.
3. The candidate must meet experience requirements as established by the Certification Committee.
4. The candidate must make application to the CMRTA in the manner prescribed by the Certification Committee.
5. All fees must be paid:
 - a. All application fees will have a maximum fee established.
 - b. The Certification Committee will submit proposed changes in all certification fees to the State CMRTA Board for their review and approval, amendment, or rejection.

B. Term of initial certification:

1. The term of the initial certification shall be for a period of five (5) years.



CALIFORNIA MUNICIPAL REVENUE & TAX ASSOCIATION CERTIFICATION PROGRAM

IV. RECERTIFICATION

A. Objective:

1. To formally recognize those members of the CMRTA who have continued to meet the requirements of the CMRTA Certification Program
2. To encourage continued professional growth and individual study in the membership of the CMRTA

B. Candidate Eligibility:

1. The candidate must be from a city which must be in good standing with the CMRTA, or must be an associate member, a sustaining member, or be an honorary member of the CMRTA.
2. The candidate must exhibit the level of knowledge required by the CMRTA for certification (and re-certification).
 - a. This will be done through attending a required number of training courses as determined by the CMRTA Certification Committee.
3. The candidate must make application for recertification to the CMRTA in the manner prescribed by the Certification Committee.
4. All recertification fees must be paid before a Certificate shall be issued.

C. Term of recertification:

1. Recertification will be for a period of five calendar years, commencing the day after previous expiration date.
 - a. A year is from January 1 through December 31.
 - b. Recertification must occur within 2 years of the expiration date of the last certification.

V. Contract Services

- A. The Certification Committee can contract for services required to administer the Certification Program, or to promote the certification status of Certified Revenue Officers.



CALIFORNIA MUNICIPAL REVENUE & TAX ASSOCIATION CERTIFICATION PROGRAM

B. Approval of contracts:

1. Must be approved by 2/3 majority of the State Board before the contract can be approved
2. The contract may be with a current active CMRTA member, officer, or member of the Certification Committee.
3. CMRTA members will be notified of all contracts concerning the Certification Program during the annual meeting.



CALIFORNIA MUNICIPAL REVENUE & TAX ASSOCIATION CERTIFICATION PROGRAM

APPENDIX 1 – REQUIREMENTS FOR INITIAL CERTIFICATION

I. APPLICATION PROCESS

- A. Candidates for certification and recertification will apply on the form and in the manner prescribed by the CMRTA:
 - 1. Application for Examination
 - 2. Application for Certification
 - 3. Application for Recertification
 - 4. Documentation of experience
 - 5. Documentation of education
 - 6. Examination results (Pass/Fail)
- B. The candidate must be from an active city in good standing, or be an associate member in good standing or honorary member with the CMRTA.
- C. Experience
 - 1. A candidate must have 4,000 hours of business license and revenue generation experience to receive a Certified Revenue Officer Certificate.
 - 2. The method of verifying the hours of experience will be as follows:
 - a. The candidate's supervisor, or another applicable person, will complete and sign a Documentation of Experience Form.
 - b. The Documentation of Experience Form will specify what "experience" counts towards certification:
 - 1. Processing business license applications and renewals
 - 2. Performing field enforcement procedures relating to business licenses
 - 3. Performing business audits for business license purposes
 - 4. Other experience that may be applicable as determined by the Certification Committee



CALIFORNIA MUNICIPAL REVENUE & TAX ASSOCIATION CERTIFICATION PROGRAM

APPENDIX 1 – REQUIREMENTS FOR INITIAL CERTIFICATION (Continued)

D. Examination

1. The Candidate must pass an examination given by the Certification Committee to be certified by the CMRTA.
 - a. Passing will be with a 70% grade or better.
2. Procedures for developing, administering, and grading the test will be developed by the Certification Committee.

E. Education

1. To receive a Certificate as a Certified Revenue Officer, the candidate must have completed the following education:
 - a. Be a high school graduate or equivalent
 - b. Completed the required courses indicated in Appendix Three (3)
 - c. Completed the total number of required education classes indicated in Appendix Three (3)
 1. Classes given by educational institutions, private companies, or given by the candidate's employer can be substituted for some of the classes indicated in Appendix Three (3), with approval of the Certification Committee.
 - a. Classes must be relevant to one of the subject areas indicated in Appendix Three (3).
 - b. Content of the substituted course must meet the minimum requirements for content of the Certification Committee.
 - c. No more than 20% of such education from other sources may be used toward qualifying hours.

F. All application and testing fees must be paid before a certificate will be issued.

G. Review and notification procedures:

1. When the candidate has met all requirements, applied to the Certification Committee for certification, and has been approved for certification status, the Certification Committee will notify the following that the candidate is being awarded a CMRTA Certified Revenue Officer Certificate:



CALIFORNIA MUNICIPAL REVENUE & TAX ASSOCIATION CERTIFICATION PROGRAM

APPENDIX 1 – REQUIREMENTS FOR INITIAL CERTIFICATION (Continued)

- a. The candidate
- b. The State Board
2. Upon notification by the Certification Committee, the State Board will take the following action:
 - a. Present a certificate to the candidate.
 - b. Notify the following;
 1. Each Division President
 2. The ReveNews Editor
 3. The Applicant's City Manager of the City

II. Grandfather clause:

- A. To recognize that many members of the CMRTA have exhibited their business license knowledge and skills for many years before the Certification Program was initiated, the Executive Board of the CMRTA has authorized a provision that will allow immediate certification for its members, upon the following conditions:*
 - 1. The Candidate applies to the Certification Committee in the manner required by this policy.*
 - 2. The member has 8,000 hours working with city business license programs.*
 - a. Experience must be documented as prescribed by the Certification Committee.*
 - b. Experience must be as specified by the Certification Committee.*
- B. Application must be received by December 31, 1993 to qualify for certification under this clause.*
- C. Please note grandfather clause has ended. Any reference to the grandfather clause is historical only.*



CALIFORNIA MUNICIPAL REVENUE & TAX ASSOCIATION CERTIFICATION PROGRAM

APPENDIX 2 – RECERTIFICATION

I. Application Process:

A. Application for recertification will be made to the Certification Committee in the format determined by the Certification Committee.

1. Recertification form

B. Education:

1. Must have completed 50 hours of combined training and service in CMRTA. Requirement to be met in any of the following ways:

a. Approved class hours in the same category listed in Appendix 3-A-3

b. Service on either a state or local board as an officer (either elected or appointed) – 10 hours credit for each year of service (only one such credit allowed per year)

c. Teaching an approved class at a division meeting or annual conference – credit hours is three times the length of the class to recognize the preparation time

d. Drafting a section of the certification manual. This must have prior approval in writing

C. All fees must be paid.

D. Review and notification procedures will be the same as outlined in Appendix 1-G-1 and 2



CALIFORNIA MUNICIPAL REVENUE & TAX ASSOCIATION CERTIFICATION PROGRAM

APPENDIX 3 – EDUCATIONAL REQUIREMENTS

1. Candidate for CMRTA certification must have completed all the required courses indicated below and the total number of educational hours required for certification:
 - A. For initial certification:
 1. 30 hours
 2. Hours will be limited to a minimum and maximum number of hours from each category of classes listed below:

<u>Category</u>	<u>Minimum required hours</u>	<u>Maximum hours allowed</u>
Business Tax Skills	6 hours	10 hours
Collection Skills	2 hours	6 hours
Laws and regulations	4 hours	10 hours
Management theory and skills	3 hours	5 hours
CMRTA Information	2 hours	2 hours
General Information and skills	3 hours	7 hours
Revenue sources other than business licenses	2 hours	6 hours
Attendance at CMRTA meetings	-	4 hours
Evaluating/creating ordinance	1 hour	3 hours

(NOTE): Maximum hours refer to maximum credit for certification. Candidates may attend as many classes as they wish.

There are no other restrictions or limitations on what classes that the candidate can take, as long as the class is approved by the Certification Committee.

- A. Business tax skills
 1. Field Enforcement
 2. Fixed rate/Gross receipt fee computations



CALIFORNIA MUNICIPAL REVENUE & TAX ASSOCIATION CERTIFICATION PROGRAM

APPENDIX 3– EDUCATIONAL REQUIREMENTS (Continued)

3. Profit, non-profit, exempt organizations
4. Locating unlicensed businesses
 - a. Techniques
 - b. Sources
5. Telephone skills
6. Interviewing skills
7. Improving customer service
8. Business tax audits
9. Developing and implementing new business tax ordinances
- B. Collection skills
 1. Collection laws
 2. Small claims court procedures
 3. Collections after small claims
- C. Laws and regulations
 1. Annual legislative update
 2. General Law vs. Charter City
 3. Street peddling-itinerant vendors' door-to-door sales
 4. California Professions Code
 5. Bonding restrictions
 6. Forms-required content
- D. Management theory and skills
 1. Written communication skills
 2. Time management



CALIFORNIA MUNICIPAL REVENUE & TAX ASSOCIATION CERTIFICATION PROGRAM

APPENDIX 3 – EDUCATIONAL REQUIREMENTS (Continued)

3. Basic supervision
 4. Affirmative action
 5. Dealing with the difficult customer
 6. Stress management
 7. Employee relations
- E. CMRTA
1. Ethical behavior
 2. CMRTA bylaws, structure, objectives and goals
- F. General Information and skills
1. Day care/Child care
 2. Public Utilities Commission
 3. Banking-insurance agent/broker
 4. Auctioneers
 5. Occupancy taxes
 6. Special assessment districts
 7. Record retention requirements
- G. Revenue Sources other than business licenses
1. Occupancy taxes
 2. Investment of municipal funds
 3. Utility revenue
 4. Permits: dance, message, public appeals
 5. DUI-Driving Under the Influence Emergency Response Billings



CALIFORNIA MUNICIPAL REVENUE & TAX ASSOCIATION CERTIFICATION PROGRAM

APPENDIX 3 – EDUCATIONAL REQUIREMENTS (Continued)

3. Oral presentation

- A. A member may receive educational credit by preparing and presenting a related topic in accordance with the following requirements.
 1. The candidate for CMRTA Certification or renewal may present a speech or presentation concerning business tax regulations or procedures;
 - a. For the candidate to exhibit the candidate's knowledge in the field of business licenses
 - b. To promote the expertise of CMRTA Certified Revenue Officers in the eyes of others
 - c. To provide to other members of the CMRTA and to others the experience and knowledge of CMRTA members
 - d. To assist the CMRTA in having experienced members available to present training to its membership
 2. The presentation must be at least 30 minutes in length.
 3. Presentation can be given to the CMRTA annual convention, a CMRTA Division meeting, to another organization (like the Municipal Finance Officers Association), to a college class, to a city council, to a community group (like a chamber of commerce), or to another group approved by the Certification Committee.
 - a. Documentation of this requirement will be in the form of a letter from a person attending the presentation that acknowledges the presentation, and indicates the topic and duration of the presentation.
 4. The Certification Committee will determine the appropriate amount of educational credit the presentation can receive towards certification or certification renewal.
 - a. Minimum credit of one hour for a half hour presentation
 - b. Maximum credit of three hours for any one presentation



CALIFORNIA MUNICIPAL REVENUE & TAX ASSOCIATION CERTIFICATION PROGRAM

APPENDIX 4 – FEES *(for historical info only)* (March 2008)

- | | |
|-------------------------------------|---------|
| 1. Application for certification: | \$30.00 |
| 2. Application for recertification: | \$30.00 |
| 3. Examination fee: | \$30.00 |

APPENDIX 4 – FEES EFFECTIVE JANUARY 1, 2013 (Oct 2012)

- | | |
|-------------------------------------|---------|
| 1. Application for certification: | \$35.00 |
| 2. Application for recertification: | \$35.00 |
| 3. Examination fee: | \$25.00 |

Revision October 2012



CALIFORNIA MUNICIPAL REVENUE & TAX ASSOCIATION CERTIFICATION PROGRAM

APPENDIX 5 – RECORDS RETENTION

1. Objective:
 - A. To require that the Certification Committee maintain adequate records
2. Retention requirements;
 - A. Files for certification candidates and licensees:
 1. Maintained until two years after a members certification, or recertification is terminated
 - a. File to include:
 1. Application
 2. Application for recertification
 3. Documentation of experience
 4. Listing of education completed
 5. Awards, other recognition
 6. Other, as directed by the State Board, membership or Certification Committee
 - B. Examinations:
 1. Examinations shall be kept on file, with all grading notes, for two years from the date the examination was received by the Certification Committee.
 - C. Listing of Certified Members:
 1. Listing of all certified members, renewal dates, and other information requested by the State Board will be maintained for two years from the date it is sent to the Executive Board, or longer if requested by the State Board.
 - D. Correspondence of the Certification Committee:
 1. Copies of all correspondence will be maintained by the Certification Committee for two years from the date mailed (or received).