

County Tax Administrators' Ethics Responsibilities

County Tax Board Commissioners are Special State Officers and tax board employees are State employees for ethics purposes. They are covered by the Conflicts of Interest Law and the Uniform Ethics Code, which are enforced by the New Jersey State Ethics Commission.

As the supervisor of tax board employees and liaison to both their tax board and to the Treasury Department, the County Tax Administrator is responsible for ensuring that certain ethics requirements are met. The CTA reviews certain ethics forms and ensures that employees and commissioners receive required documents, complete necessary filings, attend mandatory training, and avoid violations of ethics laws and regulations. What follows is a summary of County Tax Administrators' ethics responsibilities.

I. Documents

A. Uniform Ethics Code and Supplemental Ethics Code N.J.S.A. 52:13D-23 and N.J.A.C. 19:61-2.2(a),(b)

1. Ensure that all employees and commissioners receive a copy of the Uniform Ethics Code and the County Boards of Taxation Supplemental Code of Ethics.
2. Ensure that all employees and commissioners sign a receipt indicating the date the codes were received and an acknowledgement that the employee or commissioner is responsible for reading the codes and is bound by their provisions.
3. Ensure that the receipt is maintained in the employee's or commissioner's personnel file.

B. Plain Language Ethics Guide N.J.S.A. 52:13D-21(o) and N.J.A.C. 19:61-2.3(a)

1. Ensure that all employees and commissioners receive the Plain Language Ethics Guide.
2. Ensure that all employees and commissioners sign a receipt acknowledging that they received and reviewed the guide.

C. Outside Activity Questionnaire and Outside Employment Questionnaire N.J.A.C. 19:61-5.9

1. Under State ethics rules, all employees must fill out an Outside Activity Questionnaire ("OAQ"). Employees are required to disclose all secondary employment, outside business interests and outside activities such as volunteer boards prior to engaging in the activity. CTAs have the responsibility of ensuring that employees fill out an OAQ upon hiring and fill out a new OAQ, at minimum, every three years. CTAs must also advise employees that they must update the OAQ when there are any changes in their outside activities. Commissioners must fill out an Outside Employment Questionnaire ("OEQ") and are required to disclose employment, outside business interests and outside activities. CTAs are responsible for ensuring that commissioners update the OEQ when there are any changes. The OEQ must be also distributed at minimum every third year.

2. It is the duty of the CTA to review these forms to eliminate or prevent conflicts with an employee or commissioner's official job duties. The CTA must also approve or disapprove the activities and employment disclosed on employees' OAQ forms. CTAs should review the commissioners' OEQ forms to identify any recusal issues. However, the OEQ does not require pre-approval by the CTA.

D. Personal and Business Relationships Disclosure Form N.J.S.A. 52:34-10.9

1. Ensure that any employee who is involved in the procurement process at his/her tax board or is involved in the procurement process of a board other than his/her own fills out the Personal and Business Relationships Disclosure Form. CTAs must ensure that employees review the form annually to verify its accuracy and completeness and fill out a new form if there is a material change to any response.

2. It is the duty of the CTA to review these forms to eliminate conflicts of interest if employees have business, personal or professional relationships with an entity or individual that is seeking to contract with the State. CTAs must ensure that employees who have conflicts execute a written recusal.

II. Reporting

A. Request for Approval for Attendance at Events N.J.A.C. 19:61-6.1 et seq.

1. Under State ethics rules, each employee and commissioner must fill out a Request for Approval for Attendance at Events form before attending an event away from his/her work location that is sponsored by a non-State government source, and the invitation is extended because of his/her official position.

2. CTAs must review and approve all attendance at events forms and forward the forms to the Treasury ELO for approval prior to an employee or commissioner's attendance.

B. Recusal N.J.A.C. 19:61-7.4

1. CTAs should ensure that each employee and commissioner executes a recusal letter when he/she has a personal or financial interest that conflicts with his/her official duties.

2. All recusal letters must be copied to the Commission.

C. Joint Ventures

All joint ventures must be submitted to the Commission for review and approval. See the Commission's guidelines regarding Joint Ventures and Private Financing of State Activities for more information on joint ventures.

D. Gifts N.J.A.C. 19:61-6.9 (a-e)

1. CTAs should distribute the gift policy to all employees and commissioners before the holiday season.

2. Employees and commissioners must turn in all gifts related to their official State duties to the CTA. The CTA must report all such gifts to the ELO.

3. Perishable gifts that cannot be returned to the sender must be donated to a charity in the name of the donor.

4. The CTA must document such donations in writing, advising the donor why the gift could not be accepted and where it was donated. A copy of that letter must be sent to the ELO.

E. Post Employment Restrictions N.J.S.A. 52:13D-17

CTAs should inform the ELO of departing employees and commissioners. The ELO will inform departing employees and commissioners of post-employment restrictions and provide them with a post-employment letter that discusses general post-employment guidelines.

F. Financial Disclosure

1. CTAs shall ensure that commissioners comply with applicable financial disclosure requirements.

G. Nepotism N.J.S.A. 52:13D-21.2 and N.J.A.C. 19:61-5.7

1. CTAs shall ensure that employees are not supervising or exercising personnel authority over relatives or employees with whom they are cohabitating or have a dating relationship.

2. CTAs should use the Commission's Supervisory Conflict of Interest Form for this purpose. CTAs should review the form. If nepotism situations are disclosed, the CTA should work with the Treasury ELO to ensure that relatives within the statutory definition, cohabitants or employees in a dating relationship are not within each other's direct supervision or personnel authority.

III. Training

A. Ethics Training N.J.S.A. 52:13D-21.1

1. CTAs shall assist the Commission's Ethics Training Officer in scheduling ethics training for employees and commissioners.

2. ELOs shall track employee and commissioner attendance at on-site training sessions and employee and commissioner completion of on-line training programs to ensure compliance with ethics training requirements.

B. Ethics Briefing N.J.S.A. 52:13D-21.1

1. CTAs shall ensure that the mandatory annual ethics briefing is delivered to all employees and commissioners in years that they do not receive ethics training.

2. The CTA can read the briefing to employees and commissioners at a staff or board meeting or the CTA can refer employees and commissioners to the on-line ethics briefing available on the Commission's website.

C. Ethics Training Records

CTAs shall maintain a record that employees and commissioners have received mandatory ethics training and in years when they do not receive training, the mandatory annual ethics briefing.

IV. Compliance and Enforcement

A. Compliance Review N.J.S.A. 52:13D-21(e)(3)

1. CTA's shall assist the Commission's Ethics Compliance Officer with the compliance review process, including providing documents, attending compliance review meetings and assessing the board's effectiveness in preventing ethics violations.

2. The CTA and the ELO shall implement the recommendations resulting from the compliance review process and incorporate those recommendations into a comprehensive ethics program.

B. Disciplinary Action Violation(s) of the Uniform Ethics Code or an Agency Supplemental Ethics Code N.J.S.A. 52:13D-23(d)

State agencies may take disciplinary action against an individual who violates the Uniform Ethics Code or an agency supplemental ethics code, but the Commission must approve the discipline before it is imposed. Therefore, the CTA must send any determination to impose discipline for a code violation to the ELO, who will send it to the Commission for review and approval.

C. Agency Determinations Re: Conflicts Law or Agency Code of Ethics N.J.A.C. 19:61-2.1(b)

All determinations by a State agency with regard to the Conflicts Law or the agency code of ethics must be filed with the Commission. If an agency has an ethics committee, all decisions by the committee should be forwarded to the Commission. Conflicts decisions made or advice given by the ELO or other administrative or management personnel should be forwarded to the Commission.

D. Investigative Process

CTAs should assist the Commission's investigative staff in providing information and documents that are requested in the course of an investigation. CTAs shall maintain the confidentiality of the investigative process when providing such assistance.

E. Request for Guidance/Advice

The Commission receives many requests for advice from agencies and individuals, particularly with regard to secondary employment and post-employment issues. In reviewing these requests, the Commission needs the following types of information in order to reach a decision: the employee or officer's official job description or a statement of duties and responsibilities, a detailed description of the work to be performed in the outside position or the post-employment position, and a statement expressing the agency's perspective. If these elements are not included with the original request, we are unable to begin the staff review and significant delays in response can occur.