



**RHONDA SKIPPER  
TAX COLLECTOR**

**PROCEDURE NUMBER: 103.00**

**PROCEDURE TITLE: ETHICS**

**RESPONSIBLE AUTHORITY: OFFICE OF THE TAX  
COLLECTOR / CHIEF DEPUTY  
TAX COLLECTOR**

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**RELEVANT WCTC FORMS:**

**OTHER RELEVANT FORMS: COMMISSION ON ETHICS  
FORMS 1, 9, AND 10**

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**PURPOSE:** To implement the provisions of Florida Statute Ch. 112, part III; “Code of Ethics”, by directing the adoption and implementation of the Code of Ethics by the WCTC office.

**DEFINITIONS:**

- (1) **Codes of Ethics**, where used herein, refers to the WCTC Office’s:
  - (a) “Code of Ethics,” and
  - (b) “Code of Ethics for Executive Staff.”
- (2) **Executive Staff**, where used herein, refers to senior management services employees of the WCTC Office, who are the Tax Collector, Chief Deputy Tax Collector, Director of Operations, Director of Finance, Human Resource Manager and Director of Administration
- (3) **Gift**, where used herein, refers to anything accepted by a person or on that person’s behalf, whether directly or indirectly, for that person’s benefit and for which no payment is made. A gift can include real property or the use thereof, tangible or intangible personal property or the use thereof, a preferential rate or terms on a transaction not available to others similarly situated, forgiveness of a debt, transportation (unless provided by an agency in relation to officially approved governmental business), lodging, parking, food or beverage, dues, fees, tickets, plants and flowers, personal services for which a fee is normally charged by the provider, and any other thing or service having an attributable value.
- (4) **Gift Value Threshold**, where used herein, refers to the dollar amount of value for a gift. The gift value threshold is one hundred dollars (\$100) for all WCTC staff. The one hundred dollar (\$100) gift value threshold is required by statute (Chapter 112, Part III, F.S.).

- (5) **Immediate Relative**, where used herein, refers to a spouse, sibling, parent, or child.
- (6) **Lobbyist** means any natural person who, for compensation, seeks or sought during the preceding twelve (12) months to influence the governmental decision-making of a reporting individual or procurement employee or her/his agency, or seeks or sought during the preceding twelve (12) months to encourage the passage, defeat, or modification of any proposal or recommendation by the reporting individual or procurement employee or her/his agency.
- (7) **Procurement Employee**, where used herein, refers to any employee of the WCTC Office who participates through decision, approval, disapproval, recommendation, preparation of any part of a purchase request, influencing the content of any specification or procurement standard, rendering of advice, investigation, or auditing or any other advisory capacity in the procurement of contractual services or commodities as defined in section 287.012, F.S., if the cost of such services or commodities exceeds one thousand dollars (\$1,000) in any year.
- (8) **Public Official**, where used herein, refers to an employee who is vested with the authority of law, rule, or regulation or to whom the authority has been delegated to appoint, promote, or to recommend individuals for appointment, employment, promotion, or advancement in connection with employment.
- (9) **Relative**, where used herein, refers to an individual who is related to the subject individual as father, mother, son, daughter, brother, sister, uncle, aunt, first cousin, nephew, niece, husband, wife, father-in-law, mother-in-law, son-in-law, daughter-in-law, brother-in-law, sister-in-law, stepfather, stepmother, stepson, stepdaughter, stepbrother, stepsister, half brother, half sister, grandparent, great grandparent, grandchild, great grandchild, step grandparent, step great grandparent, step grandchild, step great grandchild, person who is engaged to be married to the subject individual or who otherwise holds herself/himself out as or is generally known as the person whom the subject individual intends to marry or with whom the subject individual intends to form a household, or any other natural person having the same legal residence as the subject individual.
- (11) **Reporting Individuals**, where used herein, refers to any individual who is required by law to file full or limited public disclosure of her/his financial interests.

**SPECIFIC PROCEDURES:**

- (1) The WCTC’s Codes of Ethics have been created pursuant to Florida Statute Ch. 112, part III; “Code of Ethics” with the ultimate goal of improving the manner in which government serves its citizens.
- (2) The “Codes of Ethics” are designed to strengthen the current ethical standards by making them clear and enforceable while not impeding unreasonably or unnecessarily the recruitment and retention by the WCTC Office of those best qualified to serve.
- (3) **AVOIDING THE APPEARANCE OF IMPROPRIETY:**
  - (a) Public employees must avoid the appearance of impropriety but should not be denied the opportunity, available to all other citizens, to acquire and retain private economic interests

except when conflicts with the public responsibilities of such employees (or the perception of such conflicts) cannot be avoided.

- (b) Employees of the WCTC Office will use the powers and resources of the office to further the public interest and not for any financial or personal benefit other than salaried compensation and employer-provided benefits.
- (c) Employees are expected to safeguard their ability to make objective, fair, and impartial decisions. Therefore, employees may not accept benefits of any sort under circumstances in which it could be inferred by a reasonable observer that the benefit was intended to influence a pending or future decision of theirs or to reward a past decision.
- (d) Employees will avoid any conduct that might undermine the public trust whether that conduct is unethical or lends itself to the appearance of ethical impropriety.

(4) **FAIR ACCESS AND EQUAL OPPORTUNITY:**

- (a) Employees are required to afford all citizens fair and equal opportunity to express their concerns and ideas regarding WCTC programs and policies without regard to their political affiliation, sophistication, or affluence.
- (b) Recommendations and decisions made by employees in the performance of their duties will be made without bias and will not be improperly influenced by the race, color, national origin, age, sex, disability, or religious creed of the individual(s) affected by or subject to the action.
- (c) The Florida Constitution guarantees all citizens of Florida a right of access to many governmental meetings and records. The WCTC Office is committed to a public policy of open government.

(5) **APPLICABILITY AND GENERAL PROVISIONS:** All employees will comply with the requirements of:

- (a) the Codes of Ethics;
- (b) Chapter 112, Part III, F.S. (statutory Code of Ethics);
- (c) Article I, Section 24 (Open Meetings) of the Florida Constitution; and
- (d) Chapter 119, F.S. (Public Records).

(6) Each employee will be provided with information on the subjects of ethics, public records, open meetings, records retention, equal opportunity, and proper personnel procedures on an annual basis.

- (a) All current employees will receive and sign for a copy of this procedure.
- (b) All new employees will receive and sign for a copy of this procedure during orientation.

- (c) Subsequent annual training will be under the auspices of the Human Resource Manager.
- (7) The Tax Collector has designated the following individuals as contact persons for the WCTC Office:
- (a) The Chief Deputy Tax Collector to serve as ethics officer. The ethics officer will make reasonable efforts to ensure that the employees responsible for adhering to the WCTC Office's Codes of Ethics become familiar with relevant ethics, public records, and open meetings requirements.
  - (b) The Director of the Operations to serve as the contact person for public records/open government issues. The public records contact person will make reasonable efforts to ensure that access to public records and open meetings is provided without undue delay.
- (8) For executive staff, no gift (regardless of its value) can be accepted until the employee answers each of the following questions:
- (a) Is the gift being given or accepted with the intent that the employee's official action or judgment would be influenced by the gift? If the answer to this question is "yes," the gift (regardless of value) cannot be accepted!
  - (b) Does the employee know, or with the exercise of reasonable care should know, that the gift is being given to influence her/his official action? If the answer to this question is "yes," the gift (regardless of value) cannot be accepted! If the answer is "no," the employee will proceed to question number (c).
  - (c) Is the value of the gift less than the gift value threshold?
    - 1. If the answer is "yes," the employee will proceed to question number (d).
    - 2. If the answer is "no," the employee will proceed to question number (e).
  - (d) Has the employee accepted multiple, repeated gifts (even if nominal in value) from the same source such that gifts taken in the aggregate lend themselves to the appearance that they are a circumvention of the prohibition against gifts? If the answer is "yes," the gift cannot be accepted! If the answer is "no," the gift can be accepted.
  - (e) Does the gift valued beyond the gift value threshold meet one (1) of the four (4) exceptions listed in section (12)(c)? If the answer is "no," the gift cannot be accepted! If the answer is "yes," the gift can be accepted.
- (9) Any gift that could not be received directly may not be received indirectly. Thus, a three hundred dollar (\$300) gift from a lobbyist cannot be accepted by the spouse of an employee for her/his benefit.
- (10) **SOLICITATION AND ACCEPTANCE OF GIFTS:**
- (a) Employees are prohibited from soliciting or accepting anything of value (i.e., gift, loan, reward, promise of future employment, favor, or service) based on an understanding that their official action or judgment would be influenced by such a gift.

- (b) Gifts do not include:
  - 1. salary, benefits, services, fees, commissions, gifts, or expenses associated primarily with the donor's employment;
  - 2. contributions or expenditures reported pursuant to Chapter 106, F.S. (Campaign Finance), campaign-related personal services provided without compensation by individuals volunteering their time, or any other contribution or expenditure by a political party;
  - 3. an honorarium or an expense related to an honorarium event paid to a person or the person's spouse;
  - 4. an award, plaque, certificate, or similar personalized item given in recognition of the donee's public, civic, charitable, or professional service;
  - 5. an honorary membership in a service or fraternal organization presented merely as a courtesy by such organization;
  - 6. the use of a public facility or public property, made available by a government agency, for a public purpose;
  - 7. transportation provided to a public officer or employee by an agency in relation to officially approved business; or
  - 8. gifts provided directly or indirectly by the state, regional, or national organization which promotes the exchange of ideas between, or the professional development of, governmental officials or employees and whose membership is primarily composed of elected or appointed officials or staff, to members of that organization, or officials or staff of a governmental agency that is a member of that organization.
- (c) Employees are prohibited from soliciting any gift, regardless of its value, if the gift is for personal benefit.
- (d) Employees are prohibited from soliciting an honorarium which is related to their public office or duties.
- (e) There may be unique and/or compelling circumstances warranting exceptions to and/or waivers from non-statutory requirements in certain individual cases. In such instances, prior written approval of the designated ethics officer is required.
- (f) The Chief Deputy Tax Collector will have thirty (30) days from the date the written approval request is submitted to render a decision.
  - 1. A hard copy of the processed request will be provided to the employee.
  - 2. Notification to the intended gift donor regarding the Chief Deputy Tax Collector's decision will be the responsibility of the employee.
  - 3. A copy of the approval will be retained in the employee's personnel file and in the ethics officer's file.

**(12) GIFT REPORTING/ DISCLOSURE REQUIREMENTS:**

- (a) Reporting individuals or procurement employees generally may accept an unlimited number of gifts from anyone, including any lobbyist, so long as the value of any single gift does not exceed the gift value threshold of:

1. one hundred dollars (\$100) based on current law for reporting individuals and procurement employees.
- (b) Reportable disclosure of such gifts will include:
  1. a description of the gift and its approximate value,
  2. the name and address of the donor (if possible),
  3. the date of the gift, and
  4. a copy of any receipt for the gift provided by the donor.
- (c) There are only four (4) exceptions to this prohibition involving gift value thresholds. These exceptions are not intended to permit the acceptance of any gift that is otherwise prohibited by Chapter 112, F.S.:
  1. Gifts, as defined by Chapter 112, F.S., regardless of value, can be accepted from relatives;
  2. Gifts (including, but not limited to, birthday and/or anniversary gifts and gifts of hospitality) received from personal friends in the ordinary course of friendship regardless of value, can be accepted provided any such personal friend is not:
    - a. a lobbyist;
    - b. the partner, firm, member, employer, employee, or principal of a lobbyist;
    - c. a person having a special pecuniary interest (either individually or through a corporation or organization) in a matter pending before a county agency and/or the Office of the Tax Collector;
    - d. a person who (either individually or through a corporation or organization) provides goods or services to the WCTC under contract or agreement; or
    - e. a person who (either individually or through a corporation or organization) is seeking such business with the WCTC.
  3. On-site consumption of food and refreshment at receptions and/or other events (even if valued at over the gift value threshold), provided the employee's attendance at such event is an appropriate exercise of the employee's official duties; and
  4. Gifts (regardless of value) accepted on behalf of a governmental entity or charitable organization or for which a public purpose can be shown provided the ethics officer has approved such acceptance.

**(13) GIFT REPORTING/ DISCLOSURE REQUIREMENTS WITH THE COMMISSION ON ETHICS:**

- (a) Conflicts of interest may occur when public officials are in a position to make decisions that affect their personal financial interest. Hence, employees specified in sections 112.3145 and 112.3148, F.S., are required to publicly disclose their financial interests. The disclosure process serves to remind officials of their obligation to put the public interest above personal considerations. It also helps citizens to monitor the considerations of those who spend their tax dollars and participate in public policy decisions and administration.
- (b) Employees specified in sections 112.3145 and 112.3148, F.S., are required to file the following forms with the Commission on Ethics within thirty (30) days of appointment and by July 1 of each year thereafter:

1. "Statement of Financial Interests," CE Form 1, and
  2. "Annual Disclosure of Gifts From Governmental Entities and Direct Support Organizations and Honorarium Event Related Expenses," CE Form 10.
- (c) Employees specified in sections 112.3145 and 112.3148, F.S., are required to file, on the last day of any calendar quarter following the calendar quarter in which they received a reportable gift, a "Quarterly Gift Disclosure (Gifts Over \$100)," CE Form 9, based on the gift threshold of one hundred dollars (\$100).
- (d) Senior management services are required to file, on the last day of any calendar quarter following the calendar quarter in which they received a reportable gift, a "Quarterly Gift Disclosure (Gifts Over \$100), CE Form 9.
- (14) **UNAUTHORIZED COMPENSATION**: Employees and their spouses and minor children are prohibited from accepting any compensation, payment, or thing of value when they know, or with the exercise of reasonable care should know, that it is given to influence their official action.
- (15) **USE OF PUBLIC POSITION**: Employees are prohibited from corruptly using or attempting to use their official positions to obtain a special privilege for themselves or others.
- (16) **DISCLOSURE OR USE OF CERTAIN INFORMATION**: Employees are prohibited from disclosing or using information not available to the public and obtained by reason of their public positions for the personal benefit of themselves or others.
- (17) **DOING BUSINESS WITH ONE'S AGENCY**:
- (a) Employees acting as purchasing agents or employees acting in their official capacity are prohibited from purchasing, renting, or leasing any realty, goods, or services or directly or indirectly procuring contractual services for the agency from a business entity in which they, their spouse, or child own more than a five per cent (5%) interest or serve as an officer or director.
  - (b) Employees acting in a private capacity are prohibited from renting, leasing, or selling any realty, goods, or services to the WCTC.
- (18) **CONFLICTING EMPLOYMENT OR CONTRACTUAL RELATIONSHIP**:
- (a) Employees are prohibited from holding any employment or contract with any business entity or agency regulated by or doing business with the WCTC.
  - (b) Employees are also prohibited from holding any employment or having a contractual relationship which will pose a conflict between their private interests and public duties or which will impede the full and faithful discharge of their public duties.
  - (c) An employee who participates in the decision-making process involving a purchase request, who influences the content of any specification or procurement standard, or who

renders advice, investigation, or auditing regarding the WCTC's contract for services is prohibited from being employed by a person holding such a contract with the WCTC.

(19) **EMPLOYMENT OF RELATIVES (NEPOTISM):** Public officials and employees are prohibited from seeking for a relative any appointment, employment, promotion, or advancement in the unit in which s/he is serving or over which s/he exercises jurisdiction or control.

(21) **EXECUTIVE STAFF EMPLOYEES SERVING AS OFFICERS/DIRECTORS OF CORPORATIONS AND DUAL EMPLOYMENT:**

- (a) No Executive Staff employee will serve as an officer or director of any for-profit or publicly held company.
- (b) Voluntary, pro bono services on behalf of non-profit organizations may be permitted so long as services to such organizations would not have the potential to create a conflict and do not impair the employee's ability to discharge her/his public duties fully and faithfully.
- (c) No Executive Staff employee may have or hold any employment or contractual relationship which will create a continuing or frequently recurring conflict between her/his private interests and the performance of her/his public duties or that would impede the full and faithful discharge of her/his public duties.

(22) **CONFLICTS OF INTEREST; AVOIDING THE APPEARANCE OF IMPROPRIETY:**

- (a) No employee will participate in an official capacity in any matter that would or could result in any element of special private gain or loss for the employee or which the employee knows will result in any element of special private gain or loss of any relative or business associate.
- (b) Employees are prohibited from accepting honoraria or any other thing of monetary value (unless of nominal value) for speaking appearances or for articles written. Employees may, however, accept payment of honorarium expenses reasonably incurred.
- (c) The motor vehicles owned, leased, or operated by the WCTC Office are available for official business only as authorized by the Tax Collector.

(23) **ETHICS POLICY ADMINISTRATION:**

- (a) The Human Resource Manager is responsible for notifying employees appointed to designated positions of the requirement to file financial and gift disclosure.
- (b) The Chief Deputy Tax Collector is responsible for providing clarification to employees in the WCTC Office on the specific ethics policies outlined herein.
- (c) Questions about ethics laws may be addressed to the Commission on Ethics, Post Office Drawer 15709, Tallahassee, Florida 32317-5709; telephone (850) 488-7864 (Suncom 278-7864).



(24) **PUBLIC RECORDS/SUNSHINE LAWS:** Questions about the public records and/or sunshine laws may be addressed to the Office of the Attorney General, The Capitol PL-01, Tallahassee, Florida; telephone (850) 487-1963.

(25) **EMPLOYEE POLITICAL ACTIVITIES:**

- (a) Political activities of WCTC employees are restricted by the Federal Hatch Act and Florida law.
- (b) Employees are prohibited from soliciting or knowingly accepting any campaign contribution in a government building or office. This does not apply when a government-owned building or any portion thereof is rented for the specific purpose of holding a campaign fundraiser.
- (c) Employees are permitted to express their opinions on political subjects and candidates, take an active part in political campaigns outside of working hours including the wearing of badges or buttons, and displaying bumper stickers and posters.
- (d) Employees are encouraged to vote.
- (e) Employees who wish to seek office:
  - 1. Must comply with:
    - a. the Federal Hatch Act, 5 U.S.C. ss. 1501-1508,
    - b. all other applicable laws.
  - 2. Must notify the Human Resource Manager of their intent to seek public office and obtain all necessary approvals prior to announcing or qualifying for any elected position or office or engaging in any preliminaries thereto such as canvassing or soliciting support or doing or permitting to be done any act in furtherance of candidacy.

(26) **TELEPHONE/INTERNET/E-MAIL:**

- (a) Personal long distance calls will not be charged to WCTC telephones. Employees must utilize their personal long distance credit card for this purpose.
- (b) It is inappropriate to utilize a WCTC cellular phone for personal calls except in rare, unavoidable situations.
  - 1. Employees will reimburse the WCTC for personal calls on the cellular phone billing.
  - 2. Reimbursement will include a three-dollar (\$3) processing charge for each billing reimbursement.
- (c) WCTC-provided Internet access is for public (not personal) business use only.
  - 1. Employee use of the Internet is recorded and can be monitored.
  - 2. No employee is permitted to use or access the Internet for pornographic, obscene, and/or other improper uses.
  - 3. Utilization of the Internet will be in compliance with "Internet Services," Procedure 208.00.

(29) Smoking is prohibited in all government buildings.

(30) **SAFETY:**

- (a) It is the policy of the WCTC Office to provide employees with a safe and healthy work environment through adequate maintenance of our facilities and equipment.
- (b) Each employee is to assist in developing and maintaining this environment by observing safety regulations and employing safe work habits.

(31) **MANDATORY USE OF SEAT BELTS/SAFE OPERATION OF VEHICLES:**

- (a) All occupants of WCTC-owned, leased, or rented vehicles and all personal vehicles operated on WCTC business are required to wear seat belts. The failure to wear seat belts will be considered improper use of a vehicle and will subject the employees to disciplinary action. In the event of an accident resulting in injury to an employee, where the failure to wear a seat belt contributed to the injury, the employee's worker's compensation benefits may be reduced pursuant to section 944.09(4), F.S..
- (b) All WCTC-owned, leased, or rented vehicles and all personal vehicles operated on WCTC business will be operated in compliance with all applicable federal, state, and local laws and ordinances. The failure to comply with applicable laws will be considered improper use of a vehicle and will subject the employees to disciplinary action. All fines and/or penalties resulting from the failure to comply with applicable laws will be the personal responsibility of the operator of the vehicle.

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**Rhonda Skipper, Tax Collector**