



# Ethics for County Tax Assessor-Collectors



## Disclaimer

This course is intended as **general information only** and **does not carry the force of legal opinion.**

The **Texas Ethics Commission enforces the laws** set by the Local Government Code that pertain to standards of conduct, conflicts of interest, and personal financial disclosures.

For legal guidance, **consult your county attorney or the Office of the Attorney General.**

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## Welcome

**Public servants have a responsibility to the people of Texas to perform their duties with the highest ethical standards.**

The Tax Assessor-Collectors Association of Texas has approved this 1 hour ethics course to guide the conduct of its members ensuring the public recognizes the local tax office operates on the highest ethical standards.

For more information on the topics presented in this course, please click on the Handouts button.



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## Course objectives

After completing this course, you should understand:

- Ethics-related terms and definitions
- Recommended standards of conduct
- Rules of professional conduct



## Unit 1

# Terms and Definitions

Texas Local Government Code  
Title 5 Subtitle B §572



## What are ethics?

- The system or code of morals of a particular person, religion, group, profession, etc.
- Adherence to the standards of conduct of a given profession or group

*Webster's New World Dictionary*



## Why are ethics important?

We usually justify the decisions we make in our offices by referring to a law, regulation, or statute.

However, some situations make ethical guidelines or a code of ethics more appropriate for deciding how to act.

By adopting a code of ethics, you will **benefit the public** as you voluntarily adhere to standards that are **above and beyond the requirements of the law.**



## Benefits

A professional code of ethics:

- Sets standards for professional conduct
- Clarifies right and wrong actions
- Makes it easier to decide on 'gray-area' questions that have no clear answers

Ethical practices help you avoid even the perception of wrong-doing and earn the trust of your constituents.



## Texas Penal Code

- Prohibits public servants from accepting certain gifts or benefits
- Sets criminal penalties for violations



## Accountability

**Accountability** is the fundamental prerequisite for **preventing the abuse of power** and ensuring that power is directed toward **achieving efficiency, effectiveness, responsiveness, and transparency.**

By holding ourselves and our peers accountable for making ethical decisions, we are helping create a more ethical workplace, community, and world.



## Personal integrity

Personal integrity is the personal code of conduct that you follow no matter what.

Having personal integrity guides us in **distinguishing right from wrong** and then **choosing right actions**.

It also helps us **accept responsibility for our mistakes** and **work to improve**.

Integrity also involves **encouraging others to follow suit**, which strengthens our county, state, and nation.



## Credibility

Although personal values reside in you, **credibility is the belief that others have about you based on your decisions and actions**.

Whether or not you are a public servant, credibility is vital to your achievement.







## Responsibility

Responsibility involves **taking ownership** for the **decisions** we make or fail to make, the **actions** we take or fail to take, and the **consequences** that result:

- Be informed, and substantiate the facts.
- Admit it when you make a mistake.
- Protect confidential information.
- Comply with laws and codes of ethics.
- Report unethical or illegal conduct.







## Respect

Create an environment of respect by showing high regard for yourself, others, and the resources entrusted to you—including money, property, and the environment.

Negotiate in good faith	Treat others courteously	Refuse to make remarks that could harm another person's reputation
Do not use your expertise or position to influence the actions of others to benefit personally	Conduct yourself professionally	Avoid gossip

An environment of respect engenders trust, mutual cooperation, and performance excellence.



## Fairness

**Fairness** is acting objectively and making impartial decisions. Your conduct must be free from competing self-interest, prejudice, and favoritism.

- Apply the rules without favoritism or prejudice
- Fully disclose any real or potential conflicts of interest



## Honesty

**To be honest is to know and tell the truth.** Be truthful in both your conduct and your communications.

Base your decisions on information that is **accurate, reliable, and timely.**

Providing accurate, complete information helps us develop credibility with our colleagues and the public.



## Benefit

**A benefit or honorarium** is anything that can reasonably be regarded as a financial gain or advantage; it includes a benefit to or from any person with whom you have a direct and substantial interest.

Texas Penal Code § 36.01(3)



## Bribery

**Bribery:** Accepting payment from someone who expects actions in return

- Public servants commit bribery if they solicit, offer, or accept a 'benefit' in exchange for a decision, opinion, recommendation, vote, or other exercise of discretion
- The benefit can be received *after* the action is taken
- This violation is a second-degree felony

Texas Penal Code § 36.02



## Conflict of interest

A conflict of interest occurs when a **person is involved in multiple interests, one of which could motivate an act in another interest.**

Your duty is to look out for the citizens' best interests. When you have a conflict of interest, you must remove yourself from any influence on decisions on that matter.

Handout: *2012 Texas Conflict of Interest Law Made Easy*



## Unit 2

# Standards of Conduct

Texas Local Government Code  
Title 5 Subtitle B § 572







## TACA rules of conduct

The Tax Assessor-Collectors Association has adopted ethical standards to protect against abuse of office and to instill trust in the public. Adhering to these standards can:

- Give citizens and taxpayers confidence that governmental officials and employees are working for the benefit of the public
- Assure the commissioners court and county auditor that the county tax office conforms with objective standards









## Ethical and unethical actions

The **National Association of Counties (NACo)** helps county officials perform their public duties with the highest standards of conduct.

The *Code of Ethics for County Officials* was created by and for elected county officials. However, its **principles apply to the day-to-day conduct of elected and appointed officials and county government employees.**

Handout: *NACo's Ethical Principles* lists actions that county officials should and should not take.

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## Standards of conduct

The Texas Legislature adopted for all officials and employees 5 standards of conduct regarding:

- Actions that are dishonest, fraudulent, misleading, deceptive, or in violation of the law.
- Confidential information
- Personal investments that could create a conflict of interest
- Honoraria
- Gifts, favors, and services

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## Penalties for violations

Violators may be terminated and assessed civil or criminal penalties if their actions also violate another LGC statute or rule.

Texas Local Government Code  
Title 5 Subtitle C § 572.051



## Gift, favor, or service

Officials **must not accept or solicit any gift, favor, or service that:**

- Might reasonably influence the discharge of official duties
- The official or employee knows, or should know, is being offered with the intent to influence the official's or employee's official conduct



## When is a gift a bribe?

The answer **depends on the expectations of the giver.**

Because it is nearly impossible to determine a giver's true intent, laws have been created to prevent officials from accepting expensive gifts and favors.



## What may I accept?

A gift, favor, or service may be accepted if:

- The benefit is used **only to defray expenses** that accrue when performing the duties of the office
- The expenses are **not reimbursed by the state or** political subdivision

**Example:** An official can accept funds to attend a continuing education conference if the governing body cannot or will not pay or reimburse associated expenses.



## What may I accept?

A gift, favor or service can be accepted if it is a **political contribution** that is either a campaign or an officeholder contribution.

**Example:** A local printer may offer a candidate an in-kind contribution in the form of credit to be used to produce campaign signs for an upcoming election.







## What may I accept?

A county tax assessor-collector may accept a gift, favor, or service **valued at less than \$50**, except for cash or a negotiable instrument such as a check, money order, or promissory note.

**Example:** A software vendor may send a \$10 coffee shop gift card to an official as a thank-you.







## Gift, favor, or service: Summary

Not OK

A gift from anyone with a known or potential interest in any contract, payment, claim, or transaction involving the exercise of your discretion

OK

Gifts valued under \$50

Political contributions

Food, lodging, entertainment, or transportation accepted as a guest (giver must accompany you)

- Class A misdemeanor
- Unlike bribery, a gift does not require a quid pro quo to be improper
- Example violations:**
  - Hotel room, football tickets, \$50 restaurant meal, hunting trip

Texas Penal Code § 36.08

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## Confidential information

Officials **must not accept other employment or compensation that would involve disclosing confidential information** acquired via the official position.

Secondary employment includes:

- **Paid** employment with a for-profit or nonprofit entity or board, local government, or federal agency
- **Paid or unpaid** service on a state, federal, or local governmental board or commission

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## Use of information: Summary

**The rules pertain to nonpublic information**  
*(Most information in a county tax office is available to the public)*

**The information must not help in any type of business transaction**

**The information must not be used for a nongovernmental purpose with the intent to benefit or harm another**

Violation is a third-degree felony.

Texas Penal Code § 39.06



## Theft

Officials **must not engage in an official act that is dishonest, misleading, fraudulent, deceptive, or in violation of the law.**

The most common and costly form of theft by public officials is **fraud**. It usually involves knowingly accepting or submitting false documents to unjustly gain money, property, or services.

**Examples:** Kickbacks, payroll fraud, electronic fund scams, and false financial reports, invoices, or expense accounts



## Personal investments

Officials **must not make personal investments** that could reasonably be expected to create a substantial conflict between the official's private interest and the public interest.

Public officials are expected to **apply the laws** and rules governing the community **equally to everyone.**

Using your position to improve your situation, or that of someone who you have a personal interest in, is unethical.



## Honoraria

Officials **must not knowingly solicit, accept, or agree to accept any benefit for having exercised his or her official powers** or performed official duties in favor of another. **Exceptions:**

- Payments for transportation, meals, and lodging expenses in connection with a conference
- An honorarium for services, including speaking at an event, that was not requested because of the official's status; advance approval advised



## Unit 3

# Rules of Professional Conduct



## Expectations for public officers

The public expects governmental officials to:

- Be trustworthy
- Use their power and resources only in the public interest
- Refrain from gaining or seeking benefits that are personal or are not for the public good



## Demonstrate unbiased judgment

When carrying out their duties, public servants should:

- **Make it evident that their judgments are unbiased**
- **Decide all matters on values** that are free of conflicts of interest and improper encouragement



## Ensure accountability

Public servants should guarantee that government is conducted:

- Openly
- Effectively
- Honorably
- In a way that permits the people to make informed judgments to hold officials accountable



## Independent leadership

Honor and respect the principles and spirit of independent leadership.

Demonstrate good citizenship by meticulously observing all laws and rules at all times.

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## Demonstrate worthiness

Conduct your professional life and your personal life in a way that demonstrates your attitudes, character traits, and judgments are **worthy of honor and respect.**

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## Summary

Your dedication to these core principles will help you develop a strong, trusting relationship with the public.

All public servants are urged to follow the ethics standards as the guide to their daily actions.

County tax assessors-collectors are challenged to be professionals loyal to the county, to their fellow elected and appointed officials, and to the citizens and taxpayers.





## Thanks

Thank you for completing the *Ethics for County Tax Assessor-Collectors* online course.

If you have questions or comments, please call the V.G. Young Institute at 979-845-4572.

Please give help us improve the course by completing a brief survey **here**.

After the survey, go to the next course page to receive your *Certificate of Completion*.