



State of New Jersey

DEPARTMENT OF THE TREASURY
OFFICE OF ETHICS DEVELOPMENT AND
MANAGEMENT

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Governor

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State Treasurer

MEMORANDUM

TO: State of New Jersey - County Boards of Taxation

FROM: Office of Ethics Development and Management
New Jersey Department of the Treasury

RE: Ethics Training: New Jersey Conflicts of Interest Law,
Regulations and Official Policies

DATE: July 3, 2008

The New Jersey Conflicts of Interest Law (“the Conflicts Law”) (N.J.S.A. 52:13D-12 et seq.), and the Uniform Ethics Code adopted pursuant to this law, require members and employees of County Boards of Taxation to comply with the State statutes, regulations and policies expressed through circular letters and other official communications of the State Ethics Commission (formerly the Executive Commission on Ethical Standards)¹ and the New Jersey Department of the Treasury.²

Specifically, the Conflicts of Interest Law is comprehensive legislation intended to provide guidance to New Jersey State public officials so they may conduct themselves in a manner which will allow State government to maintain the respect and confidence of the public. N.J.S.A. 52:13D-12 and -23(a). In pertinent part, the Conflicts Law applies to “any person . . . holding an office or employment in a State agency,” N.J.S.A. 52:13D-13(b), including “special state officers.” N.J.S.A. 52:13D-13(e). County Boards of Taxation are state government agencies. Warren v. Hudson County, 135 N.J.L. 178, 180 (E. & A. 1947). Thus, such boards and their employees are subject to the Conflicts Law and to the jurisdiction of the State Ethics Commission. N.J.S.A. 52:13D-21.

¹ N.J.S.A. 52:13D-21(a).

² See, Executive Commission on Ethical Standards Advisory Opinion 33 (September 17, 1975), which states: “After reviewing the statutes and judicial decisions pertaining to County Boards of Taxation and the legal advice requested by this Commission from the Attorney General, it is our conclusion that County Boards of Taxation are State agencies and that the members and employees of these boards are subject to the N.J. Conflicts of Interest Law.”

Based on the foregoing and pursuant to the requirements of the Conflicts Law,³ the Treasury Office of Ethics Development and Management initiated ethics training sessions for members of County Boards of Taxation and their staff at the annual County Tax Boards conference in August 2007. These training sessions will continue. Matters to be addressed at the training will include travel guidelines, the event attendance provisions and other requirements of the Uniform Code of Ethics.

Additionally, with respect to the travel guidelines, the Treasury Office of Ethics Development and Management will provide guidance in writing to the County Tax Boards about the procedures for approving requests for attendance at events submitted by members and employees. For ease of reference, please note that the Attendance at Events provisions of the Uniform Ethics Code outlined below apply to members and employees of County Boards of Taxation:

- Attendance at an event that is sponsored or co-sponsored by an entity other than the State must be approved by the Treasury Ethics Liaison Officer.
- A State employee must complete the form identified as “Request for Approval for Attendance at Event,” prior to attendance.
- A State employee shall not attend an event in his or her official capacity unless a legitimate State purpose will be served. Costs associated with attendance at an event shall be paid or reimbursed in accordance with *N.J.S.A. 52:13D-24* and *N.J.A.C. 19:61-6.1 et seq.*
- A State employee is prohibited from accepting honoraria in connection with his/her attendance or participation at an event. *N.J.S.A. 52:13D-24.*
- A State employee is prohibited from accepting entertainment, or reimbursement for entertainment, that is collateral to an event, such as a golf outing, tickets to a sporting event or a meal taken other than in a group setting with all attendees present.

The State Ethics Commission’s rules on attendance at an event are set forth in Appendix B of the Uniform Code of Ethics. The Uniform Code of Ethics is available on the State Ethics Commission website at <http://www.state.nj.us/ethics/docs/ethics/uniformcode.pdf>. A copy of the State Ethics Commission Request for Approval for Attendance at Events Form which must be completed and approved by the Treasury Ethics Liaison Officer prior to attendance at an event is available at <http://www.state.nj.us/ethics/forms/attendance/>.

³ “A State officer or employee or a special State officer or employee in a State agency in the Executive Branch shall complete a training program on ethical standards provided by the State Ethics Commission at such times and intervals as the commission shall require....” *N.J.S.A. 52:13D-21.1*

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If you have questions concerning this announcement, the Conflicts Law or the State Ethics Commission rules or policies, please contact:

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