



BOARD OF ETHICS

INSTRUCTIONS FOR COMPLETING THE ANNUAL STATEMENT OF FINANCIAL DISCLOSURE

Effective: January 1, 2022

These instructions were adopted by the Board of Ethics to assist you in completing the Annual Statement of Financial Disclosure. For further information, you may contact the Board of Ethics at:

Staff Assistant to the Board of Ethics
Department of Human Resources
148 Martine Avenue
White Plains, NY 10601
FDInquiries@westchestercountyny.gov

FREQUENTLY ASKED QUESTIONS:

Who Must File?

You must file an Annual Statement of Financial Disclosure if you are:

- An Elected County official;
- A Department head, deputy department head, or division head;
- County officers and employees holding titles set forth in a schedule adopted or amended by the County Legislature either by Local Law or Act [see schedule here];
- Candidates for elective County office;
- Political party county chairpersons; and
- County officers or employees with substantial policy discretion as determined annually by their respective appointing authority.

Will My Personal Information Remain Private?

The purpose of annual financial disclosure is to promote public confidence in County government, and to ensure government integrity by reminding County officers and employees of potential conflicts of interest that may arise.

Annual Statements of Financial Disclosure are generally available for public inspection and copying pursuant to the New York Freedom of Information Law. Before releasing a disclosure statement for

public inspection, however, the Board of Ethics will remove the categories of value, your home address, and the names of your dependent children. You may request that the Board of Ethics also withhold from public disclosure other information that, if released, would result in an unwarranted invasion of your personal privacy. The Board of Ethics will consider your request, and make its determination based on the requirements of the New York Freedom of Information Law.

When Must I file?

Unless you are a candidate for County elective office, you must file your financial disclosure statement with the Board of Ethics on or before May 15 of each year.

If you are a candidate for County elective office, you must file your financial disclosure statement with the Board of Ethics within thirty days of your nomination or designation pursuant to the New York election law.

How do I Request an Exemption from Filing?

If you have been designated as a person required to file an annual disclosure statement solely because you hold a policymaking position, you may apply to the Board of Ethics for reconsideration of your filing status, and the Board of Ethics may grant an exemption from filing based upon the factors set forth in Section 883.304(b) of the County Code of Ethics.

Exemptions from filing may be requested by individuals, or by a County department, agency, board or committee on behalf of a class of individuals holding the same position.

A timely request for exemption from filing, submitted to the Board of Ethics prior to the date for filing an annual disclosure statement, will automatically extend the date for filing until such time as the Board of Ethics either grants or denies the request.

How do I Request an Extension of my Time to File?

You may request that the Board of Ethics grant an extension of your time to file, based on justifiable cause or undue hardship.

In addition, the Board of Ethics will grant a request for extension of your time to file an annual statement of financial disclosure if you have filed an Application for Automatic Extension of Time to File U.S. Individual Income Tax Return (IRS Form 4868). In making such a request, you must submit to the Board of Ethics a copy of the application that you filed with the Internal Revenue Service.

A timely request for extension of your time to file, submitted to the Board of Ethics prior to the date for filing an annual disclosure statement, will automatically extend the date for filing until such time as the Board of Ethics either grants or denies the request.

Where do I File?

You must file your annual statement of financial disclosure with the Staff Assistant to the Board of Ethics.

GENERAL INSTRUCTIONS FOR COMPLETING ALL QUESTIONS

- All questions relate to the prior calendar year.
- Your answers must be legible (please print or type your answers)
- **You must complete every part of each question.**
- **If the answer to a question is “none”, check the box for “NONE”.**
- **Do not answer any question with the phrase “not applicable.”**
- If two or more questions require the same response, you may refer to the answer to one question in responding to the other question.
- You may attach additional pages if more space is needed for your answer. On each additional page, you must state your name and the relevant question number you are answering.

If you fail to file an annual statement of financial disclosure, or file a deficient statement, you may be subject to penalties authorized by the County Code of Ethics, including disciplinary action and a civil fine of up to \$10,000.

It is a crime to knowingly file an annual statement of financial disclosure that contains false information.

INSTRUCTIONS FOR ANSWERING INDIVIDUAL QUESTIONS

1. NAME AND ADDRESS.

Report your full name, including any middle name or initial.
Report your official title, and your functional title if different.

Report the County department, agency, board or committee that you work for, or to which you are appointed.

Report your County office address and telephone number, and your home address and telephone number.

2. SPOUSE AND CHILDREN.

If you were married at any time during the reporting year, report the name of your spouse.

Report the full names and ages of your dependent children.

NOTE: FOR QUESTIONS 3 TO 6, DO NOT REPORT EXACT DOLLAR AMOUNTS. INSTEAD, REPORT CATEGORIES OF AMOUNTS, USING THE FOLLOWING:

- CATEGORY A: UNDER \$5,000
- CATEGORY B: \$5,001 TO UNDER \$10,000
- CATEGORY C: \$10,001 TO UNDER \$25,000
- CATEGORY D: \$25,001 TO UNDER \$50,000
- CATEGORY E: \$50,001 TO UNDER \$100,000
- CATEGORY F: OVER \$100,000

3. FINANCIAL INTERESTS.

a. *Business Positions.*

Report the position or positions that you held during the reporting year (other than your County position). Provide the same information for your spouse or dependent children.

Identify the position(s) held and the name of the organization.

List any application(s) that the organization had pending before the County during the reporting year, and any negotiations, litigation or financial interest that the organization had in a matter involving the County.

b. *Outside Employment.*

Report any outside employment, business or professional activity from which you, your spouse, or your dependent children derived more than \$1,000 during the reporting year.

Identify the position(s) held and the name of the organization(s).

Indicate whether the activities were regulated by any state or local government agency.

List the category of amount derived from the outside employment, business or professional activity.

c. *Clients and Customers Doing Business with the County.*

Identify any client or customer from which you derived more than \$5,000 in the reporting year, if you know that the client or customer had any application, claim, request or proposal pending before the County, or any negotiations, litigation or financial interest in a matter involving the County.

Also identify any clients or customers of your outside employer, business or professional activity, including any corporation in which you are the owner of more than five percent of the outstanding shares of corporate stock, if you know that the client or customer had any application, claim, request or proposal pending before the County, or any negotiations, litigation or financial interest in a matter involving the County.

Do not identify any client or customer that received medical, pharmaceutical or dental services, or mental health services.

Do not identify any client or customer that received residential real estate services, other than services rendered in connection with a land-use application.

Do not identify any client or customer represented in connection with an investigation or prosecution by law enforcement authorities, bankruptcy, family court, estate planning, or domestic relations matters.

Do not identify any client or customer represented pursuant to an insurance policy, but identify the source of compensation paid to you or the firm.

Do not disclose information prohibited from disclosure by federal or state law, such as information governed by the Family Court Act or the identity of any minor client or customer.

You may seek an exemption from the Board of Ethics in connection with the disclosure of identifying client or customer information.

d. *Future Employment.*

Describe any contract, promise, or other agreement between you and anyone else for your employment after leaving your County office or position.

e. *Past Employment.*

Report any income in excess of \$1,000 received in the reporting year from a prior employer, including deferred income, contributions to a pension or retirement fund, profit sharing plan, severance pay, or payments under a buy-out agreement.

f. *Investments.*

Individually describe each investment held in the reporting year by you, your spouse, or your dependent children, that either:

- had a value in excess of \$5,000, *or*

- constituted five percent or more of the ownership or debt of any business. Include stocks, bonds, loans, pledged collateral, and other investments.

Identify mutual or investment funds, including those held through an Individual Retirement Account, but do not list the individual securities held by such mutual funds.

List the location of all real estate within the County of Westchester or within five hundred feet of a boundary of the County, **other than your personal residence**, in which you, your spouse, or your dependent children had an interest, *regardless of its value*.

Do not list any notes or mortgages that were made to a spouse, child, stepchild, dependent, parent, stepparent, sibling or stepsibling.

Do not list accounts held for a minor under the Uniform Transfer to Minors Act.

Do not list savings, checking or money market accounts.

g. Trusts.

Report each interest of more than \$2,000 that you, your spouse, and your dependent children had in a trust or estate or other beneficial interest.

For the purpose of this question, the term “interest” means a right, claim or legal share in a trust or estate, or any other beneficial interest, even if you did not receive benefits in the reporting year.

Do not report IRS eligible retirement plans or interests in an estate or trust of a spouse, registered domestic partner, child, stepchild, dependent, parent, stepparent, sibling or stepsibling.

h. Other Income.

Report all income in excess of \$1,000 received during the reporting year from any source not reported in answering another question, including, but not limited to, fiduciary positions, teaching income, lecture fees, consultant fees, contractual income, and rents that you, your spouse and your dependent children were paid.

Income from real estate rents derived from real property located in the County of Westchester, or within five hundred feet of a boundary of the County, should be identified by the property address.

Do not list maintenance, alimony or child support.

Do not list unemployment insurance benefits, workers compensation payments, disability payments, social security benefits or public assistance benefits.

Do not list proceeds of a life insurance policy or other death benefits.

4. GIFTS AND HONORARIUMS.

Report all gifts in excess of \$250 received during the reporting year by you, your spouse or dependent child, including gifts of cash, property, personal items, payments to third parties on your behalf, forgiveness of debt, honorariums, and any other payments that are not reportable as income.

Multiple gifts during the reporting year from the same source should be added together and treated as a single gift for purposes of determining whether they exceed \$250.

Do not report gifts from a spouse, registered domestic partner, child, stepchild, dependent, parent, stepparent, sibling or stepsibling.

Do not report customary gifts given on non-recurring special occasions, such as marriage, illness, or retirement.

5. THIRD-PARTY REIMBURSEMENTS.

Report reimbursements of travel related expenses of more than \$250 received from anyone other than the County for activities related to your official duties, including speaking engagements, conferences or fact-finding events.

Multiple reimbursements during the reporting year from the same source should be added together and treated as a single reimbursement for purposes of determining whether they exceed \$250.

6. DEBTS.

Report all debts in excess of \$5,000 owed by you, your spouse, or your dependent child.

Do not list any obligation to pay maintenance, alimony or child support.

Do not list debts owed to a spouse, registered domestic partner, child, stepchild, dependent, parent, stepparent, sibling or stepsibling.

Do not list any loan issued in the ordinary course of business by a financial institution to finance educational costs, the cost of home purchase or improvements for a primary or secondary residence, or purchase of a personally owned motor vehicle, household furniture or appliances.

Do not list liabilities incurred in the ordinary course of a trade, business or professional practice by you or your spouse.

7. INTEREST IN CONTRACTS.

Describe any interest that you, your spouse, or your dependent children had during the reporting year in a contract involving the County of Westchester or any municipality located within the County.

Also identify any such interest held by your outside employer, business or professional practice, including any corporation in which you are the owner of more than five percent of the outstanding shares of corporate stock, if you know that the employer, business or professional practice has such an interest.

8. POLITICAL PARTIES.

List any position you held within the last *five years* as an officer of any political party, political committee or political organization.

The term "political organization" includes any independent body or any organization that is affiliated with, or a subsidiary of, a political party.

9. DISCLOSURE BY LICENSED PROFESSIONALS AND LOBBYISTS.

If you were licensed to practice law, worked as a licensed real estate broker or agent, practiced a profession licensed by the New York State Education Department, or worked as a member or employee of a firm required by law to register as a lobbyist,

- a. give a general description of
 - the principal subject areas of matters that you handled during the reporting period,
 - the compensated professional services that you performed, and
 - whether you personally provided services directly to clients.
- b. give a general description of the principal subject areas of matters that the firm or corporation handled during the reporting period.

YOU MUST SIGN AND DATE YOUR DISCLOSURE STATEMENT

DO YOU HAVE QUESTIONS ABOUT THE CODE OF ETHICS?

For a confidential advisory opinion, contact the Board of Ethics at the following address and telephone number, or as provided on the County's website:

Board of Ethics
c/o Westchester County Attorney
148 Martine Avenue, 6th Floor
White Plains, NY 10601
EthicsBoard@westchestercountyny.gov