<u>Employee Ethics Disclosure Policy "EEDP"</u>

<u>Statement of Purpose</u>

The purpose of the <u>Employee Ethics Disclosure Policy</u> ("EEDP") of the Cook County Assessor's Office ("CCAO") is to foster public trust and confidence in local government. An employee is required to avoid any situation that involves a conflict or potential conflict of interest between his/her personal economic interests and the interests of the CCAO and his/her employment with the CCAO. The EEDP requires that the CCAO employee disclose a conflict or potential conflict of interest he/she has or may have with respect to his/her employment at the CCAO. The Employee must provide proper disclosure, as referenced below, regarding any valuation appeal or request for homestead or other residential exemption he/she files at the CCAO.

I.   <u>EEDP Restricted Activity Requirements</u>
A CCAO employee must act to avoid conflicts or potential conflicts of interest regarding his/her employment at the CCAO. The employee cannot participate in any decision made by the CCAO in which the employee, his/her spouse, dependant or a member of his/her household has an economic interest. For example, a conflict of interest exists when an employee at the CCAO engages in conduct, job related or not, that impacts the assessment, valuation, or tax liability of a property, where such conduct benefits the employee financially, either directly or indirectly. Also, a conflict of interest exists when a CCAO employee has a personal bias or prejudice against an individual or entity that owns property in Cook County and the employee engages in conduct, job related or not, that impacts the assessment, valuation, or tax liability of the property, where such conduct harms the property owner financially.

A.   The employee shall not participate, directly or indirectly, in the processing, determination, adjustment or disposition of an assessed valuation for a particular property, where a conflict or potential conflict of interest exists regarding such property. If a conflict or potential conflict exists, the employee shall not participate in decisions regarding the valuation of such property, including, but not limited to, actions regarding First Pass Process (except for operations involving mass appraisal of multiple properties), Second Pass and Appeal Process, Certificate of Error Process, or through granting of a homestead or other residential exemptions, unless the employee has written authorization from the Chief Deputy Assessor stating that the employee's participation is imperative to the welfare of the CCAO and the public good.

B.   The employee shall not attempt to influence either directly or indirectly the actions of other CCAO employees regarding their job related duties in the processing, determination, adjustment and disposition of an assessed valuation for a particular property, where a conflict or potential conflict of interest exists regarding such property, excluding operations involving mass appraisal of multiple properties.

C.   The employee shall not acquire an interest, either directly or indirectly, in a property while an appeal or a request for a certificate of error regarding a homestead or other residential exemption is pending before the CCAO regarding that same property, unless said interest is fully disclosed and approved by the CCAO.

D.   The Employee shall not accept any compensation in any form whatsoever from any individual or entity other than the CCAO and Cook County for any services or activities related to the employee's duties with the CCAO.

E. In situations regarding property owned by an individual or entity against whom a personal bias or prejudice exists, the employee shall not participate, directly or indirectly, in the processing, determination, adjustment and disposition of an assessed valuation for such property, including, but not limited to, actions regarding First Pass Process (except for operations involving mass appraisal of multiple properties), Second Pass and Appeal Process, Certificate of Error Process, or through granting of a homestead or other residential exemption, unless the employee has written authorization from the Chief Deputy Assessor stating that the employee's participation is imperative to the welfare of the CCAO and the public good.

F. In situations regarding property owned by an individual or entity against whom a personal bias or prejudice exists, the employee shall not attempt to influence either directly or indirectly the actions of other CCAO employees regarding their job related duties in the processing, determination, adjustment and disposition of an assessed valuation for such a property, excluding operations involving mass appraisal of multiple properties

II. <u>EEDP Disclosure Requirements</u>
CCAO has created the EMPLOYEE ETHICS DISCLOSURE FORM (EEDF). This form must be used in those limited cases, where a CCAO employee knows of a conflict or potential conflict of interest and such conflict cannot be reasonably avoided. Such instances would include, but are not limited to, the following:

A. An employee submits an appeal or requests a certificate of error to apply a homestead or other residential exemption regarding a property in which they have a direct or indirect interest.

B. An employee knows that an appeal or request for a certificate of error to apply a homestead or other residential exemption has been submitted to the CCAO regarding a property in which the employee has a direct or indirect interest.

III. <u>Employee Procedures under the EEDP</u>
In those limited cases, where a CCAO employee knows of a conflict or potential conflict of interest and such conflict cannot be reasonably avoided the CCAO employee is required to fill out and file an Employee Ethics Disclosure Form ("EEDF") and comply with the following procedures:

A. When a conflict or potential conflict of interest exists in regard to a valuation appeal, the employee is **barred** from filing such appeals/homeowner type exemptions **online** (through the CCAO website).

B. In such a case, the employee shall obtain an EEDF from the CCAO Website and/or request that a manager provide them with such a form, if the employee has no computer access.

C. Employee shall fill out the EEDF – and must include the "employee number" as found on the employee swipe card.

D. Employee shall then include the EEDF with their appeal/exemption request and file as follows:
   1. If the filing is an appeal and/or valuation certificate of error, the employee shall file the appeal directly with the FOIA Manager, who will docket the appeal in.

   2. If the filing is for a homeowner type exemption, initial application or request for certificate of error, the employee shall file the documents with the TPI Manager, who will process the exemption.

3. No EEDF is necessary for homeowner type exemptions that automatically carry over from year to year, an EEDF is only necessary for new exemption filings.

4. No EEDF is necessary for employees whose condominium, cooperative, townhouse, and/or homeowner association files on behalf of the employee for appeals and/or exemptions.

5. No EEDF is necessary if the family member applies for the appeal/exemption on their own. An EEDF is required where the employee directly assisted the family member with the appeals/exemptions (the term "Family Member" as defined in the EEDF).

    Example where EEDF is required: A son (the employee) who helps his mother fill out an exemption application must file an EEDF.

    Example where EEDF is not required: A son of an employee who owns his own home (no ownership by the employee parent) and files an appeal on his own behalf without any assistance by the parent (the employee).

E. If a conflict or potential conflict of interest exists in regard to an issue other than a valuation appeal or request for homeowner type exemptions filing made by the CCOA employee, the employee is still required to complete the EEDF and must complete the "Other" section of the form in order to explain the basis of the conflict. Upon completion, the employee shall tender the EEDF to the Legal Department, care of the Director of Legal.