



## **ETHICS IN A NUTSHELL 2008-2B (Revised 2/09)**

Financial and Gift Disclosures (Who files; Where and When)

Carla Miller, Ethics Officer COJ [ethics@coj.net](mailto:ethics@coj.net)

---

**This is a summary of state laws on required gift and financial disclosure requirements for city officials and employees. Please review this information and contact the Ethics Officer or General Counsel's office if you have additional questions.**

**There are Jacksonville officials and employees who have to file financial and/or gift disclosure forms at the STATE level; required by state law.**

**STATE FILERS** There are 2 groups of people who have to file financial disclosure forms and gift disclosure forms required by the **STATE OF FLORIDA**; Ethics Commission.

1. **State Filers (Form 6 Financial Forms)**. This group files the lengthy financial disclosure form yearly (July 1). Gift disclosure is done quarterly on a Form 9. (Filed "quarterly" means for gifts received in the first quarter of a year, January through March, the form is filed by the end of the next quarter, June 30<sup>th</sup>.)

**THIS GROUP INCLUDES ALL CITY COUNCIL MEMBERS; MAYOR; SHERIFF; TAX COLLECTOR; SUPERVISOR OF ELECTIONS; PROPERTY APPRAISER AND CLERK OF COURT**

**This group sends their forms to the State Ethics Commission in Tallahassee.**

2. **State Filers (Form 1 Financial Form)**. This group files a shorter financial disclosure form (July 1). Gift disclosure is also done quarterly on a Form 9.

**State Law (section 112.145(1)(a)), requires the following local officers/employees to file in this category: Chief Administrative Employee (COO); General Counsel; Chief Building Inspector; Water Resources Coordinator; Pollution Control Director; Environmental**

**Control Director; Administrator with power to grant a land development permit; Fire Chief; School Superintendent; Medical Examiner; and Purchasing Agents having the authority to make a purchases exceeding \$15,000.**

The Jacksonville employees who fit into these categories are listed online ([www.coj.net](http://www.coj.net) Ethics Office, under "Disclosures".)

**BOARDS** This group of "Form 1" filers, by law, also includes some local Boards. These are boards having the power to enforce local code provisions. Boards whose members must file under this category are as follows: Planning Commission; Police Fire and Pension; General Employees Pension Board; Jacksonville Health Facilities Authority and the Building Code Adjustment Board.

The "Form 1" filers (above) file their forms with the Duval County Supervisor of Elections. Send to: Supervisor of Elections; 105 East Monroe St., Jacksonville, FL 32202. 630-1414.

**NOTE on STARTING AND ENDING your position.** If you are in the above 2 categories of "STATE FILERS", you must file your initial financial form within 30 days of being appointed or employed; you do not wait until the next July. When you leave that position, you must file a final financial disclosure within 60 days after leaving the public position.

All Forms for these filings are on the State of Florida Ethics Commission website <http://www.ethics.state.fl.us/> see section on "Forms". There is also a link to these forms on the Ethics webpage ([www.coj.net](http://www.coj.net) search word "ethics").

**Penalties for late filing: \$25 per day up to \$1500.**

---

## **LOCAL FILERS**

There used to be a requirement that additional persons (all appointed employees and officials) filed financial and gift disclosures at the local level. These forms were filed with the local ethics office and done annually in July. Those requirements have been eliminated. Only those required by state law to file disclosure have to do so. If you are not a STATE FILER (see above), you do not have a requirement to file any type of financial or gift disclosure.