



New York City's Annual Disclosure Law:

A Guide to Section 12-110 of the NYC Administrative Code

Q. WHAT IS THE ANNUAL DISCLOSURE LAW?

- A.** New York City's Annual Disclosure Law, Section 12-110 of the City's Administrative Code, requires that over 8,500 New York City employees and elected officials file annual reports of their financial affairs, as well as the financial affairs of their spouses or domestic partners and dependent children.

The purpose of the Annual Disclosure Law is to provide accountability on the part of public servants, and to help ensure that there are no prohibited conflicts of interest between City employees' official responsibilities and private interests.

The law is administered and enforced by the New York City Conflicts of Interest Board, as mandated by the New York City Charter.

Q. WHO FILES ANNUAL DISCLOSURE REPORTS?

- A. Elected Officials** including:

- The Mayor
- Members of the City Council
- The Borough Presidents
- The Comptroller
- The Public Advocate
- District Attorneys
- Local political party officials as defined in the Administrative Code
- All candidates for the above offices

Any New York City public servant who is an agency head, a deputy agency head, an assistant agency head, a paid member of any board or commission, a member of the Management Pay Plan, level 4 or above, policymakers, or a City employee involved in contracts, leases, franchises, revocable consents, concessions, or applications for zoning changes, variances, or special permits.

Q. WHEN ARE THE REPORTS FILED?

- A. Except** in the case of candidates for elective office, annual disclosure reports must be filed by the date designated by the Conflicts of Interest Board each year.

The reports include financial information from the previous calendar year (i.e. a report filed in 2014 covers information from calendar year 2013).

If a person who is required to file an annual disclosure report leaves City service, he or she must also file a report for that part of the last year in which he or she was a public servant. This report is due within 60 days after the employee or official leaves. A City employee who leaves City service on **November 30, 2015**, will be required to file a **2015** annual disclosure report within 60 days after the last day the employee worked, in this case, by **January 29, 2016**. Furthermore, all public servants leaving City service who are required to file an annual disclosure report must obtain a Certification of Compliance from the Board in order to receive his/her final paycheck and/or lump sum payments.

Candidates for elective office must file their annual disclosure reports on or before the last date for filing designating petitions pursuant to the Administrative Code.

Any candidate who is a write-in candidate at the primary must file a report within 20 days after the primary. Any other candidates running to fill a vacancy in a designation or nomination for an office are required to file a report within 15 days after filing designating petitions pursuant to the Election Law or within 5 days before the election for which the certificate is filed, whichever is earlier.

Q. IS IT POSSIBLE TO OBTAIN AN EXTENSION OF TIME TO FILE?

- A.** If a person can show justifiable cause or undue hardship, he or she may be able to obtain an extension of time to file his or her annual disclosure report.

Requests for an extension of time to file a report must be postmarked or delivered to the Board no later than 15 days before the deadline for filing the annual disclosure report.

Q. WHAT HAPPENS WHEN A REPORT IS FILED LATE?

- A.** If a report is not filed within one week after the due date, and the filer has not been granted an extension, the late filer is subject to a fine of a minimum of \$250 and a maximum of \$10,000.

Failure to pay the fine when requested constitutes an intentional violation of the Annual Disclosure Law, which is also a violation of Charter Chapter 68. Such a violation is a misdemeanor, and is also punishable by disciplinary action and a

civil fine of up to \$10,000.

Q. WHAT HAPPENS IF A REPORT IS NOT FILED OR IF FALSE STATEMENTS ARE MADE ON THE REPORT?

- A. Any intentional violation of the Annual Disclosure Law, including a failure to file or a misstatement, such as a misstatement of assets and liabilities, can subject the person required to file a report to assessment by the Conflicts of Interest Board of a civil penalty of up to \$10,000.

In addition, any intentional violation of the Annual Disclosure Law is a misdemeanor punishable by imprisonment for not more than one year or by a fine of up to \$1,000 or both. An intentional violation is also grounds for disciplinary penalties.

Q. MAY A REPORT BE AMENDED?

- A. Occasionally, a public servant unintentionally omits certain information in the report or unintentionally includes incorrect information. In those cases, the filer can contact COIB and request an amendment packet.

Q. MAY THE PUBLIC SEE THE REPORTS?

- A. Under the law, the public is entitled to inspect public portion of a public servants' annual disclosure reports. The Board is required to notify the filer of any such request to inspect his or her report.

By law, the public servant's home address is withheld from public inspection, unless the home is co-owned with a non-relative. So, too, financial information pertaining solely to the public servant's spouse or domestic partner or dependent children is withheld from public inspection, unless the information involves an actual or potential conflict of interest on the part of the public servant.

Q. CAN A FILER REQUEST PRIVACY?

- A. At the time the report is filed or at any time thereafter, except when a request for inspection is pending, a filer may request that the Board withhold certain items in the report from public inspection. The request must show that public inspection of the item would be an unwarranted invasion of the filer's privacy or a risk to the safety or security of any person. The Board will then review the request and make a determination.

Q. WHAT HAPPENS IF I AM A REQUIRED FILER AND I'M TRANSFERRING TO ANOTHER CITY AGENCY?

A. If you are transferring from one city agency to another, you are not required to file an annual disclosure report. Your new agency liaison will add you if you are still required to file in your new position.

Q. HOW LONG ARE THE REPORTS KEPT ON FILE?

A. Annual disclosure reports must be maintained on file for a period of six years from December 31st of the calendar year to which the report relates. The reports are destroyed after six years, unless there is an ongoing investigation of the filing public servant.

Q. CAN A FILER APPEAL THE REQUIREMENT TO FILE AN ANNUAL DISCLOSURE REPORT?

A. Any employee designated as a required to file by his or her agency may appeal the determination that he or she is required to file an annual disclosure report with the Conflicts Board, first to his or her agency and then to the Board.

Q.WHO MAY I CONTACT WITH QUESTIONS REGARDING ANNUAL DISCLOSURE?

A. Each city agency has an Annual Disclosure Liaison who may help you with any inquiries you may have regarding the annual disclosure process. A listing of the liaisons can be found on the COIB's website at:

<http://www.nyc.gov/html/conflicts/html/home/home.shtml>

In addition, the Annual Disclosure Unit staff at the Conflicts of Interest Board is available to answer your questions. Please contact the staff at 212-442-1429 or efiling@coib.nyc.gov.

These materials are intended as a general guide. For more information on the Board or on the conflicts of interest or annual disclosure laws, call or write the Board.

FOR ADDITIONAL INFORMATION, CONTACT

**NEW YORK CITY CONFLICTS OF INTEREST BOARD
2 LAFAYETTE STREET, SUITE 1010
NEW YORK, NY 10007
212-442-1400 (TDD 212-442-1443)**

OR VISIT THE BOARD'S WEB SITE AT

<http://nyc.gov/ethics>