ETHICS:
A NEW PERSPECTIVE

By Shaunte Bryant & Tracey Foster

1

WHAT ARE ETHICS?

• "The principles of conduct governing an individual or a group" or 2) "The discipline dealing with what is good and bad and with moral duty and obligation."
(Merriam-Webster On-Line Dictionary)

• Ethics are the well-grounded standards of right and wrong that dictate what humans *ought* to do.

• They outline a framework to establish what conduct is right or wrong and provide a uniform set of expectations within society.

ETHICS ARE, UH…

2

3

It's important to recognize that our individual ethics must also engage with the ethics of other people involved in the situation, e.g., our parents, colleagues, clients, etc.

WHAT ARE ETHICS?

• The laws of the land,
• rules set by society,
• policies set out by the organization we work for,
• philosophical schools of thought,
• moral foundations and
• many other such considerations govern our ethics.

Thus, doing 'the right thing' becomes a combination of personal, professional and societal ethics.

3

IDENTIFY THE PROBLEM

Is there a rule against it?

This is an issue of disobedience of enforceable laws or rules, as opposed to the unenforceable principles of a moral code.

If so, FOLLOW THE RULE!

HOUSTON, WE HAVE A PROBLEM!

4

5 ETHICS RULES FOR PTPS:

1. TDLR Code of Ethics,
2. TDLR Ethical Rules,
3. USPAP Ethics Rule, and
4. Texas Penal Code.

5

TDLR CODE OF ETHICS FOR PROPERTY TAX PROFESSIONALS

• Found in Title 16 of the Texas Administrative Code, Chapter 94, titled "Property Tax Professionals."

Texas Department of Licensing and Regulation

6

Slide 7

TDLR CODE OF ETHICS –

7 ITEMS

- Fair & Uniform
- Acceptance of Benefits
- Use of Information
- Improper Conduct
- The Appearance of Impropriety
- Conflicts of Interest
- Personal Interests

7

Slide 10
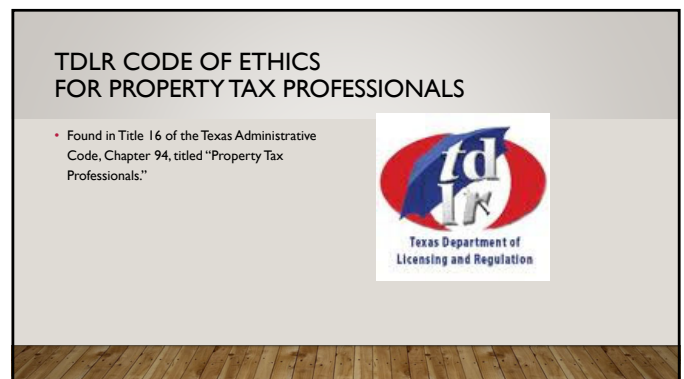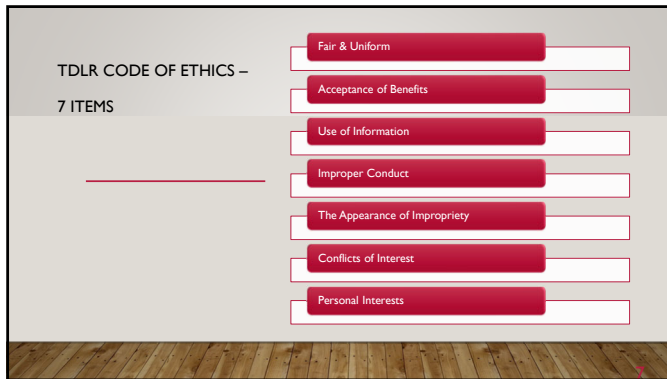
TDLR 94.100B -
ACCEPTANCE OF BENEFITS

Exceptions:

1. the benefit is used solely to defray the expenses that accrue in the performance of duties or activities in connection with the office which are non-reimbursable by the state or political subdivision;

2. a political contribution as defined by Title 15 of the Election Code; or

3. an item with a value of less than $50, *excluding* cash or a negotiable instrument."

10

Slide 8

TDLR 94.100A - FAIR & UNIFORM

"Registrants must be guided by the principle that property taxation should be fair and uniform, and apply all laws, rules, methods, and procedures, in a uniform manner, to all taxpayers."

8

Slide 11

11   TDLR 94.100 C –
USE OF INFORMATION

"Registrants must not use information received in connection with the duties of an appraiser, assessor, or collector for their own purposes, unless such information can be known by ordinary means to ordinary citizens."

11

Slide 9

TDLR 94.100B -
ACCEPTANCE OF BENEFITS   9

"Registrants will not accept or solicit any gift, favor, or service that might reasonably tend to influence the registrant in the discharge of official duties, with the following exceptions:

9

Slide 12

TDLR 94.100 D. -
IMPROPER CONDUCT

D. "Registrants must not engage in an official act that is dishonest, misleading, fraudulent, deceptive, or in violation of law."   12

12

Slide 13

TDLR 94.100 E. - APPEARANCE OF IMPROPRIETY

E. "Registrants must not conduct their professional duties in a manner that could reasonably be expected to create the appearance of impropriety."

13

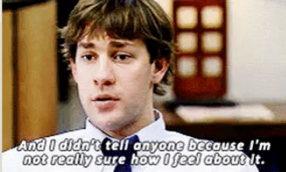## Slide 16

16 ETHICS RULES FOR PTPS:

1. TDLR Code of Ethics,
2. TDLR Ethical Rules,
3. USPAP Ethics Rule, and
4. Texas Penal Code.

16

Slide 14

TDLR 94.100 F - CONFLICTS OF INTEREST

F. "Registrants must not accept an appraisal, assessment or collection related assignment that can reasonably be construed as being in conflict with the registrant's responsibility to their jurisdiction, employer, or client, or in which the registrant has an _unrevealed_ personal interest or bias."

14

Slide 17

IDENTIFY THE PROBLEM

But what if there is no specific rule or regulation that applies?

17

Slide 15

TDLR 94.100 G - PERSONAL INTERESTS

- **G.** "Registrants must not accept an assignment or responsibility in which the registrant has a personal interest _without_ _full disclosure of that interest_."

15

Slide 18

18

FOCUS

- Perspective
- Morals
- Intent

19

MORALS

A person's standards of behavior or beliefs concerning what is and is not acceptable for them to do.

Overlap with ethics where right or wrong conduct is considered

22

PERSPECTIVE – IS THERE MORE THAN ONE RIGHT ANSWER?

20

ETHICS VERSUS MORALS

Guiding principles of conduct of an individual or group	Principles on which one's judgments of right and wrong are based
Influenced by profession, field, organization, etc.	Influenced by society, culture and religion
Related to professional work	Not related to professional work
Uniform compared to morals	Vary according to different cultures and religions

Pediaa.com

23

IS HE LOOKING AT YOU OR IS THIS A PROFILE PICTURE?

Things to Consider

- How someone else may see this
- Once you see this one way, are you able to see it the other way?
- Do you feel strongly about your perspective?
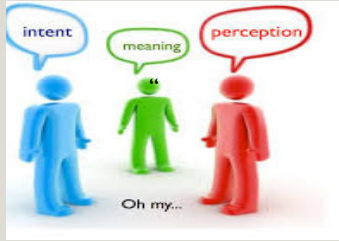- How easily can you be swayed to see it another way?

21

IS THERE A JUSTIFIABLE REASON TO VIOLATE COMMON MORALS?
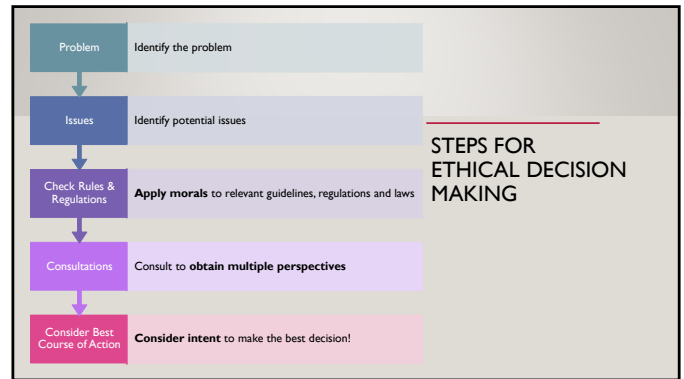
Common morals for thought:

1. Always tell the truth
2. Do not destroy property
3. Do not cheat
4. Treat others as you would want to be treated
5. Be dependable
6. Have respect for yourself and others
7. Be tolerant of differences
8. Have humility

24

INTENT – SOMETHING YOU PLAN TO DO

25

STEPS FOR ETHICAL DECISION MAKING

Problem	Identify the problem
Issues	Identify potential issues
Check Rules & Regulations	**Apply morals** to relevant guidelines, regulations and laws
Consultations	Consult to **obtain multiple perspectives**
Consider Best Course of Action	**Consider intent** to make the best decision!

28

EXAMPLES OF INTENT

- The intent of the law is to protect the consumers.
- A subordinate thinks you are trying to make things difficult, but that not your intention.
- You practice running with the intent to win the race.
- You wake up early because your intent is to arrive at work on time.

26

BASIC HUMAN NEEDS

- Abraham Maslow Theory (1943)
- Lower needs must be satisfied before going up a level

Maslow's hierarchy of needs

29

EQUAL PARTS THROUGHOUT THE PROCESS

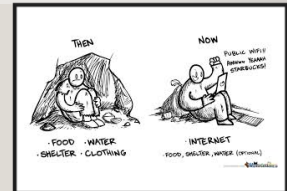| MORALS – ABILITY TO CHOOSE RIGHT FROM WRONG	INTENT – MUST ALIGN WITH DECISION	PERCEPTION – CONSIDER MULTIPLE PERSPECTIVES TO RENDER BEST OUTCOME

27

PHYSIOLOGICAL NEEDS

Basic Needs for Survival

- Food
- Clothing
- Water
- Sleep
- Shelter

30

5

SAFETY NEEDS

- Personal security
- Employment
- Resources
- Health
- Property/Belongings

31

WHEN SAFETY NEEDS ARE NOT MET

- Posttraumatic Stress
- Depression
- Anxiety
- Lack of Esteem
- Fight or Flight Response

32

FIGHT OR FLIGHT RESPONSE

CONSIDER THE EITHER OF THESE THREATS

33

LOVE AND BELONGING

- Friendship
- Intimacy
- Family
- Sense of Connection

34

THINK OF HOW COVID AFFECTED THIS NEED

Feeling of love and belonging:
- Connection
- Ability to be affectionate
- Social gatherings

35

ESTEEM NEEDS

- Respect
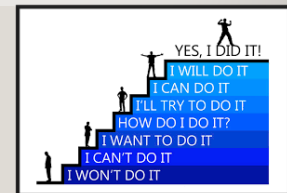- Self-esteem
- Status
- Recognition
- Strength
- Freedom

36

Slide 37

BENEFITS OF HIGH SELF-ESTEEM

Increased:
Respect for yourself
Ability to reach goals.
Willingness to try new things
Feelings of value

37

Slide 38

SELF-ACTUALIZATION NEEDS

- Growth motivated
- Self fulfillment
- The full realization of one's potential and of one's "true self"
- Desire to become the most that one can be
- Feeling of one doing all they are capable of
- Maslow's research suggest it rarely happens (less than 1% of adult population)

38

Slide 39

CHARACTERISTICS OF SELF-ACTUALIZERS

- **Non-hostile sense of humor.** This refers to the ability to laugh at oneself.
- **Comfort with solitude.** Despite their satisfying relationships with others, self-actualizing people value solitude and are comfortable being alone
- **Spontaneous and natural.** True to oneself, rather than being how others want.
- **Comfortable acceptance of self, others and nature.** Self-actualizers accept their own human nature with all its flaws. The shortcomings of others and the contradictions of the human condition are accepted with humor and tolerance.
- **Few friends.** Few close intimate friends rather than many perfunctory relationships.

39

Slide 40

REAL LIFE ETHICAL DILEMMAS

WHAT WOULD YOU DO? . . . .

40

Slide 41

WHAT WOULD YOU DO?

- It has become clear that one of your coworkers takes advantage of her privileges. She frequently takes breaks, comes in later than her start time and is not actually working on her "work from home" day a fact that is supported by evidence on her social media, which she brazenly posts.
- In addition, she is constantly complaining and indifferent to her assignments. She gets the job done with minimal effort, often blaming results on others or outside factors.
- She just blamed you for something that she did. What do you do?

41

Slide 42

WHAT WOULD YOU DO?

Your co-worker asks you to cover for him so he can sneak out of work early to go to his son's softball game. Do you agree? If he went anyway, would you keep silent?

SO, YES OR NO?

42

WHAT WOULD YOU DO?

• You are appraising a large, new property that has been built in your CAD. The newspaper says that it is worth at least $500 million dollars, but your appraisal is coming in considerably lower than that. Your Chief Appraiser insists that your value is too low and wants you to get it up or he will assign it to someone else. What do you do?

43

WHAT WOULD YOU DO?

Company policy forbids co-workers to become romantically involved. You go to the same church as someone from another department, and you find yourself becoming attracted to this person. Do you pursue the relationship?

44

WHAT WOULD YOU DO?

• Your best friend is the Chief Appraiser for another CAD. You take her out for lunch just to catch up on personal stuff, and you pick up the check. Do you declare this a "business lunch" and submit the receipt for reimbursement?

45

WHAT WOULD YOU DO?

• While in the restroom, you overhear your boss telling a colleague that Bob is going to be laid off at the end of the quarter in about two weeks' time. Bob is a good friend of yours. Do you tell him?

46

WHAT WOULD YOU DO?

• There are a group of appraisers at work that are all friends who have a habit of teasing co-workers. Most of the time the teasing is harmless, however, you see them really embarrass a new employee in front of others at the office. When you say something to one of them, they just laugh it off as just making the new guy feel like part of the team. You see the new employee later still visibly upset about what happened. What do you do?
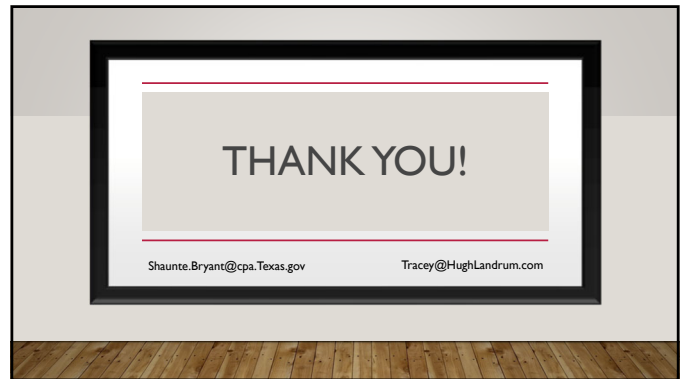
47

HAVE YOU EVER? . . .

. . . lied to your mother? your boss? the IRS?
. . . lied so you wouldn't hurt someone's feelings?
. . . lied to get out of a business or social engagement?
. . . taken a questionable deduction on your income tax?
. . . fudged figures on a report to make the results look better?
. . . taken a sick day when you weren't sick?
. . . lied to a taxpayer ("we sent it out yesterday") or ("I'll check and get back to you")?
. . . blamed someone else for something you knew you were partly responsible for?
. . . used any of these phrases: "Everybody does it," "It's the lesser of two evils," "It's only a little white lie," "It doesn't hurt anyone," "Who will know?"
. . . put inappropriate pressure on others?

Would you steal bread to feed your family?

48

8

People are a complex mixture of good and evil, virtue and vice.
(Not you and me, of course, but everyone else.)

49

50 ETHICS IS NOT ALWAYS EASY. . .

In the real world, ethics is not easy.

Hopefully, today we showed you some ways of looking at even the most complicated situations and evaluating them with a new perspective — an ethical perspective.

50

QUESTIONS?
COMMENTS?

51

THANK YOU!

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52

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53