

Jacob G. Horowitz  
jhorowitz@cityatty.com



**GOREN CHEROF  
DOODY & EZROL P.A.**  
ATTORNEYS AT LAW

## ETHICS ADVISORY OPINION

To: Commissioner Jeremy Katzman

From: Jacob G. Horowitz, City Attorney *JGH*

Date: December 8, 2022

Re: City of Cooper City (“City”) / Code of Ethics – Advisory Opinion

---

You have provided the City Attorney’s Office with the facts set forth in Section I, below, and requested a “safe harbor” advisory opinion under the Broward County Code of Ethics for Elected Officials (“Code of Ethics” or “Code”).

### I. FACTS PRESENTED

A friend that you know through the Cooper City Optimist tee-ball club offered you and your wife tickets and possible parking passes to attend a Florida Panthers game, along with a group of other parents. These tickets were offered to you in your personal capacity as parents who the donors met while watching/coaching youth sports in the City. Tickets were also offered to other parents who are involved with youth sports in the City. The donor, as well as some of the other parents who were offered tickets, may be aware that you are an elected official; however, your status as a city commissioner had no influence on the donor’s offer of the tickets to you and your wife. The donor of the tickets is not a lobbyist, vendor or contractor of the City.

### II. ANSWER

The tickets to the Florida Panthers game are considered a “gift” under the Code of Ethics and Ch. 112, F.S. As an elected official, you are legally permitted to accept gifts in your personal (nonofficial) capacity without limitation, subject to the reporting requirements set forth in Ch. 112, F.S. Therefore, you may accept the tickets to the Florida Panthers game; however, if the value of the tickets exceeds \$100 you are required to disclosure the gift on the Form 9 quarterly gift disclosure.

{00545556.1 3451-0000000 }

Please reply to Fort Lauderdale Office

Fort Lauderdale Office

3099 E. Commercial Blvd., Suite 200, Fort Lauderdale, FL 33308. T 954-771-4500 | F 954-771-4923

Delray Beach Office

76 N.E. Fifth Avenue, Delray Beach, FL 33483. T 561-276-9400

www.cityatty.com

### III. ANALYSIS

The Code of Ethics expressly incorporates the definition of “gift” from Ch. 112, F.S. Section 112.312(12)(a)(10), F.S., defines “gift” to specifically include “tickets to events.” Therefore, the tickets to the Florida Panthers game are considered a “gift” under both the Broward County Code of Ethics and Ch. 112, F.S.

The Code of Ethics, which is more restrictive than state law, establishes the following three categories of gifts:

- 1) Gifts from lobbyists, vendors and contractors;
- 2) Official capacity gifts; and
- 3) Personal (nonofficial) capacity gifts.

You have indicated that the donor of the tickets is not a lobbyist, vendor, or contractor of the City, as those terms are defined in the Code. You have also indicated that the donor offered the tickets to you through your relationship with youth sports leagues in the City. You and your wife are among a number of other individuals who were also offered similar tickets by the donor. The fact that you were recently elected to the City Commission had no influence on the donor as it relates being offered the tickets; and you would likely have been offered the tickets irrespective of your recent election.

Based on the foregoing, the tickets to the Florida Panthers game would be considered a personal (nonofficial) capacity gift.

Section 1-19(C)(1)(c) of the Broward County Code of Ordinances provides no limitation on personal (nonofficial) capacity gifts; however, such gifts are still subject to the reporting requirements of Sec. 112.3148, F.S. This section, with certain limited exceptions, requires the quarterly disclosure of all gifts valued in excess of \$100.00.

Typically, when an elected official is offered two (2) tickets to an event, the value of both tickets is considered the value of the gift to the elected official. In other words, but for the fact that the recipient of the gift is an elected official, the elected official’s spouse would not have been offered the ticket to the event. It is our understanding that, in this instance, you were offered one (1) ticket to the Panthers game and your wife was offered her own ticket to the game. Therefore, the value of your gift would be the value of your one (1) ticket to the game, including parking. In the event that cost of the ticket to the Panthers game, including parking, exceeds \$100, you will be required to disclose the gift on the Form 9.

### IV. CONCLUSION

Based on the foregoing, it is the opinion of the City Attorney’s Office that you are legally permitted to accept a ticket to a Florida Panthers game in your personal (nonofficial) capacity. If the value of the ticket exceeds \$100.00, you will be required to disclose the gift on the Form 9 quarter gift disclosure.

Please be advised that this opinion is limited to the Broward County Code of Ethics for Elected Officials. This advisory opinion is issued pursuant to Section 1-19(c)(8) of the Code of Ethics, and may be relied upon by the individual who made the request. This analysis is limited solely to the facts presented. Within fifteen (15) days of receiving this opinion, a copy must be sent in a searchable “pdf” format to [ethicsadvisoryopinions@broward.org](mailto:ethicsadvisoryopinions@broward.org) for inclusion in the searchable database of advisory opinions maintained by the County.

Please contact our office if there is any additional information that we can provide.