

SECTION: ADMINISTRATION

SUBJECT: VEHICLE USE BY EMPLOYEES

Original Resolution No.: 99-01-22
Revision Resolution No. : 99-07-29
Revision Resolution No.: 04-04-37

County Vehicle Use by Employee Policy

In the day to day operation of the County of Warner, the need for County employees to have access to transportation is required in order for them to carry out their designated responsibilities. The County also recognizes transportation to and from employee residences to their place of work is the responsibility of the County employee, but it may be more efficient to allow employees who are on 24 hour call to take County vehicles home.

Guidelines

1. Employees designated with 24 hour on call responsibilities will be assigned a County vehicle at no cost to the employee, subject to the conditions of this policy. These employees shall not utilize County vehicles for personal reasons. Place of work is deemed to be the nearest County shop, building or facility to their residence. The following positions are designated as 24 hour on call positions:
 - a. Superintendent of Public Works
 - b. Community Peace Officer
 - c. Agricultural Fieldman
2. County vehicles will be provided to other employees during operational hours and under emergency situations by their department head. These vehicles shall be used for County purposes only.
3. Department heads may authorize employees to use a municipally owned vehicle for travel from their residences to their place of work when there is a financial advantage and increased efficiency to the County and its operations. Department heads may also allow the use of a County vehicle when it is in the County's interest to allow an employee to secure parking and care for the vehicle over a short duration. If there is a personal use component and a taxable benefit is determined, the employee shall be required to cover the full cost of the taxes payable on the taxable benefit.
4. Department heads will keep accurate records (date and reasons) when allowing other employees to take vehicles home and shall submit an annual report to the County Administrator.
5. Family members of an employee shall not accompany the employee in a municipally owned vehicle without prior approval of the County Administrator.
6. No employees who have access to a County vehicle shall utilize the vehicle for personal reasons.
7. All employees shall keep sufficient records/travel logs to determine deemed personal use of the County vehicle. All employees shall report and submit income tax on the value of the benefit that the Government(s) deem taxable as a result of the employee's use of the County vehicle.
8. The County will offset the full impact of the taxes payable on the taxable benefit attributed to the employees designated in Clause 1 above by reimbursing the employee upon receiving a statement of claim by them, however, the County payment will not exceed the maximum of thirty (30) percent of the taxable benefit.