



P O L I C Y

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Policy Title COUNTY VEHICLE USE	Date March 25, 2021	Resolution No. C/135/21

Policy Statement

Lacombe County recognizes that some employees are required to operate a County vehicle during the course of their daily duties. The County Manager is authorized to establish operational requirements based on various criteria (i.e. operational practicality, whether other more cost-effective options exist, frequency of actual call-outs, necessity for the work to be performed outside of normal working hours, expectations of the public for immediate service, urgency of response time, potential consequence of a delayed response and any governing regulations or legislative requirements that exist) that allows an employee to take a County vehicle home.

The purposes of this policy are to: ensure the safe operation of County vehicles; provide guidance on the consistent and appropriate use of the vehicles; determine any Canada Revenue Agency (CRA) taxable benefit implications, and; encourage operational and fiscal responsibility regarding the use of County vehicles.

Definitions

- a) Automobile – As per the CRA, an *automobile* is a motor vehicle that is designed or adapted mainly to carry individuals on highways and streets and has a seating capacity of not more than the driver and eight passengers.
- b) Motor Vehicle Not Defined as an Automobile – As per the CRA, a *motor vehicle not defined as an automobile* is a motor vehicle specifically designed or suited for an employer's business and is essential to the employee in performing their job. This includes a clearly marked police or fire emergency-response vehicle.
- c) Personal Kilometres – As per the CRA, all kilometres driven by employees using a County vehicle for purposes not related to their employment are considered personal kilometres. This includes travel between home and a regular place of employment (i.e. Lacombe County office/shop building), other than a point of call.
- d) Point of Call – As per the CRA, a point of call is a place the employee goes to perform their employment duties other than the employee's regular place of employment (i.e. when called out to respond to an emergency after hours). An employee's travel between their home to a point of call is "business" driving (and not a taxable benefit) when the County's operations deem it necessary for the employee to travel directly from home to a point of call. It must be reasonable that the employee's travel to the point of call be made at that time and on the way to or from work. If it is unreasonable, then that distance is personal driving and is a taxable benefit.

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- e) Taxable Benefit – As per the CRA, a taxable benefit occurs if personal kilometres are driven by an employee in a County vehicle.

Guidelines/Procedures for Employees who take a County Vehicle Home after Regular Working Hours:

1. The County Manager is authorized to allow an employee to take a County vehicle home (on a daily basis or on a rotational basis) where operational requirements warrant a vehicle (during working hours and after hours).
2. The Administration office and/or Operations building (Pt. SW 28-40-27-W4M); East Remote Site (Pt. SE 25-40-24 W4M); or West Remote Site (NW 31-39-2 W5M) will normally be considered as the place at which employees are expected to report to work. However, if the employee normally reports to a construction site, the construction site, or Administration office/Operations building, whichever is the shorter distance, shall be used.
3. Kilometres driven from the employee's residence to work and back are considered personal kilometres by the CRA. The employee understands that a taxable benefit shall be calculated in accordance with the CRA and the Income Tax Act in respect to all personal kilometres incurred traveling to and from the employee's residence and regular place of work, and the employee agrees to take the vehicle home notwithstanding the tax consequences.
4. As per CRA, all County vehicles, except for the Fire Chief truck and the Enforcement trucks, are considered to be an *Automobile*. The Fire Chief truck and the Enforcement trucks are considered to be a *Motor Vehicle Not Defined as an Automobile*.

For calculating the taxable benefit for an *Automobile*, a standby charge plus an operating expense benefit shall be used.

For calculating the taxable benefit for a *Motor Vehicle Not Defined as an Automobile*, a standby charge plus an operating expense benefit, or the fixed rate calculation, shall be used, whichever benefits the employee.

An employee may elect to use the *optional* operating cost calculation (providing the employee meets the applicable CRA conditions). For this method to be used, the employee must provide the request in writing to County Payroll before December 31.

5. When an employee is required to perform their employment duties after regular working hours at a location other than the employee's regular place of employment (i.e. respond to an alarm at a County building, check for the safety of roads, attend an off-site meeting, etc.), the location shall be deemed the *point of call*. Travel between the employee's home and the point of call, and return, shall be considered "business" driving.

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6. Employees will be equipped with a mileage log and are required to record all personal and business related kilometres driven each month.

The mileage log is to be submitted to County Payroll by the 12th of each month (for the previous month). *Note:* The first and last month of the year will be estimated; actual records will be reconciled the following month and, if necessary, adjusted accordingly on the T4.

The employee's direct Supervisor must review and authorize the monthly vehicle usage. The direct Supervisor is responsible for ensuring vehicle usage is reasonable.

7. Employees who have a County vehicle stationed at their residence are expected to park the vehicle in a secure area.
8. The official County decal and a fleet number shall be placed permanently on all County vehicles.
9. Only County employees are authorized to operate County vehicles.
10. Only persons on County business may ride as passengers in County vehicles. At no time are members of an employee's family or their pets permitted to ride as passengers in County vehicles.
11. Employees must report any problems or damage with a County vehicle to the Shop Supervisor.
12. Employees shall complete a pre-trip inspection report appropriate for the class of vehicle being operated.
13. Employees shall review and follow the most current Safe Work Procedure and Hazard Assessment for Vehicle Operations.
14. Employees are expected to exercise good judgment in determining the amount of driving that is necessary for performance of their respective duties.
15. Employees are expected to operate County vehicles with due consideration for the cost of a vehicle and its maintenance. Abuse or rough use of a County vehicle including lack of care or maintenance is not acceptable. County vehicles must be well maintained and clean at all times.
16. Employees must be in possession of a valid driver's license, appropriate to the vehicle. Any license suspensions must be reported to the employee's direct Supervisor, whether or not they have been issued on municipal business. Failure to do so may result in disciplinary action up to and including termination of employment.
17. Employees are responsible for paying any traffic, parking or other penalties incurred while operating a County vehicle. Exceptions may be made, at the County Manager's

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discretion, for commercial vehicle penalties incurred as a result of a vehicle issue or over-loading infraction over which the driver had no direct control.

- 18. Personal use of a County vehicle is not permitted (other than between home and the workplace).
- 19. The employee must drive the County vehicle in accordance with all other Lacombe County driving related policies.
- 20. Any employee determined to be in contravention of this policy shall be disciplined in accordance with Policy AD(17) Employee Progressive Discipline Process.
- 21. All employees who may operate a County vehicle shall sign below agreeing to the terms and conditions outlined in this policy. These terms and conditions shall be reviewed and updated as required.
- 22. The employee or County may cancel the agreement at any time.

Employee Sign Off

I, _____, hereby agree to follow the terms and conditions outlined in policy AD(10) County Vehicle Use.			
Agreed to and accepted this _____ day of _____, _____	Day	Month	Year
_____			Signature