

County of Lethbridge Policy Handbook

EFFECTIVE: March 8, 1978

SECTION: 100 **NO. 101** Pge 1 of 3

APPROVED BY: County Council

SUBJECT: Uses of Public/Private
Vehicles by County
Employees

REVISED DATE: June 7, 2001

GENERAL CONSIDERATIONS

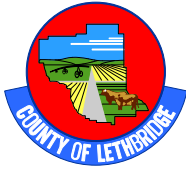
In the day to day operations of the County of Lethbridge the need for County employees to have access to transportation in order for them to carry out the routine functions of their positions becomes necessary.

The County recognizes that transportation to and from residence to a place of work is the responsibility of the County employee.

In order for this operational requirement to be met, the County of Lethbridge undertakes this responsibility by establishment of the following conditions:

CONDITIONS GOVERNING USE OF PUBLIC/PRIVATE VEHICLES BY COUNTY EMPLOYEES

1. The basic use of public/private vehicles is for the purpose of carrying out County business within the geographical area of the County.
2. Use of public vehicles outside the boundaries of the County must receive prior authorization by senior management.
3. Public vehicles will carry the signs provided by the County, unless permission has been received from senior management to remove the signs.
4. Employees employed in positions designated as 24 hour on call emergency positions will be assigned a vehicle, subject to the conditions of this policy. The following positions are designated as 24 hour on call emergency positions:
 - a) Director of Municipal Services
 - b) Supervisor of Public Works
 - c) Supervisor of Agricultural & Municipal Services
 - d) Water Systems Operator
5. County positions not designated as a 24 hour on call, but subject to the privileges of having a County vehicle assigned to that position are as follows:



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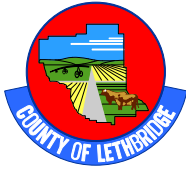
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a) County Assessor

6. All employees shall keep sufficient records to determine deemed personal use of the County vehicle. In this section, personal use includes the distance driven to and from the place of work to the employee's residence.
7. All employees shall report and submit tax on the value of the benefit that the Federal Government deems taxable as a result of the employees' use of the County vehicle.
8. The County will offset the full impact of the taxable benefit attributed to the employee if:
 - i. The vehicle has a seating capacity for not more than the driver and two passengers and in the year in which it is acquired, is used primarily (in excess of 50%) for the transportation of goods or equipment in the course of gaining or producing income, or
 - ii. In the case of extended cabs and vans, the use is all or substantially all (in excess of 90%) for the transportation of goods, equipment or passengers in the course of gaining or producing income.

For vehicles that meet the above definition, the taxable benefit that the County will offset is calculated based on the prescribed rate as set by Canada Customs and Revenue Agency (CCRA). For example, the prescribed rate for 2001 is \$0.16 per kilometre.

9. If the vehicle in question does not fill the requirements of the definition in Section 8 above, the County will offset the equivalent taxable benefit that would have been charged to the employee had the vehicle complied with Section 8. The employee will be responsible for the taxable benefit above the offset provided by the County.
10. County vehicles will be provided to certain employees during operational hours and under designated situations as determined by their immediate supervisor. Such employees shall cover the full cost of the taxable benefit attributed from



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their use of the County vehicle in question.

11. County vehicles cannot be used by employees for personal use outside of operational hours.
12. Under certain conditions, personal vehicles will be used by designated County employees when required to fulfil the operational duties of their job on the County's behalf, and in recognition of this, the County of Lethbridge will reimburse the employee for this vehicle as outlined in the current travel and subsistence policy of the County Council and the employee will be responsible for the maintenance and repair of that personal vehicle at all times.