

PERSONAL USE OF PUBLICLY OWNED AUTOMOBILES PROHIBITED

For purposes of this policy, the following definitions shall apply:

- a. "Local government vehicle" means a vehicle owned, leased, or loaned to Itasca County.
- b. "Local government employee" or "employee" means an individual who is appointed or employed by Itasca County, including all elected officials.

RESTRICTED USES

A local government vehicle may be used only for authorized local government business, including personal use that is clearly incidental to the use of the vehicle for local government business. A local government vehicle may not be used for transportation to or from the residence of a local government employee, except for permitted uses.

PERMITTED USES

A local government vehicle may be used by a local government employee to travel to or from the employee's residence:

- a. in connection with work-related activities during hours when the employee is not working;
- b. if the employee has been assigned the use of a local government vehicle for authorized local government business on an extended basis, and the employee's primary place of work is not the local government work station to which the employee is permanently assigned; or
- c. if the employee has been assigned the use of a local government vehicle for authorized local government business away from the work station to which the employee is permanently assigned, and the number of miles traveled, or the time need to conduct the business, will be minimized if the employee uses a local government vehicle to travel to the employee's residence before or after traveling to the place of local government business.

Itasca County must reasonably believe that the policy prohibiting personal use is being followed.

CASH ALLOWANCES INSTEAD OF VEHICLES PROVIDED

If a vehicle is not provided to the employee, but a vehicle cash allowance is provided, the entire amount of the allowance is taxable, unless a report of business miles is received. If a report is received, the total allowance is reduced by the business use; this nontaxable portion will be determined by multiplying the number of business miles by the current mileage rate provided by the IRS.

REQUISITES FOR DRIVING PRIVILEGES

Itasca County shall require all employees and departments to adhere to the following:

1. Employees shall maintain a valid driver's license. A photocopy of their driver's license shall be on file with the Administrative Services Department.
2. Employees shall notify Administrative Services Department, their supervisor or department head in those cases where the employees driver's license is expired, suspended, or revoked.
3. Failure to report any change in driving privileges can be cause for disciplinary action up to and including discharge.
4. Employees shall attend defensive driving course.
5. All vehicles shall be driven with the headlights ON.
6. Seat belts must ALWAYS be worn.
7. Inspect vehicles and note body condition. Help keep vehicles clean and safe by checking gas, oil, fluids, tires, mirrors, horn, parking brake and emergency brake.

LOG SHEETS

Log sheets shall be maintained for all vehicles documenting:

1. Employee name, position title, and department name.
2. Mileage, including the beginning and ending odometer readings.

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3. Date, destination and purpose of business.

Log sheets should be kept by the employee at or near the time the miles are driven. All department managers shall request at the end of each month, and maintain on file, the log sheets for each departmental vehicle.

The aggregate reporting period must cover twelve (12) months.

If the employee fails to report business miles to Itasca County, the entire value of the vehicle is taxable to the employee, since it is deemed to have 100 percent personal use.

Failure to comply with this policy shall be cause for disciplinary action. Department heads and/or their supervising representatives shall be responsible to insure that log sheets are maintained in accordance to policy requirements.

EXCEPTIONS

The above sections do not apply to public safety vehicles, which includes Highway Engineer area maintenance district foremen and equipment manager vehicles, which are used for emergency call-outs and off-hour inspections of road conditions that are owned or leased by Itasca County.

The section of this policy entitled **LOG SHEETS** does not apply to Transportation Department vehicles prohibited from employee take-home use, pursuant to remainder of policy, due to adequacy of other departmental cost accounting and equipment management system tracking of equipment utilization.

8/17/98, 9/16/99; 07/21/00; 08/27/02

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