

COLLIN COUNTY
VEHICLE USAGE AND TAKE HOME VEHICLE POLICY
Court Order # 2003-1026-12-19

Purpose:

To establish rules and procedures governing the assignment and use of County owned vehicles by Collin County employees in conducting County business.

Dissemination:

All authorized users of County owned vehicles shall be subject to this policy. All affected employees shall be informed of the existence of these policies, and the departments to which they are assigned shall keep copies available for reference by employees.

Definitions:

Take-Home Vehicle: Any vehicle that is owned, leased, rented or otherwise under the normal care, custody or control of Collin County and is taken from the County premises after normal working hours to remain in "home storage" overnight for the use of a County employee for a bona fide County purpose.

Bona Fide County Purpose: A bona fide purpose is conducting official County business only. Bona fide County purpose does not include personal use or assignment of a take-home vehicle as a benefit or as compensation.

Call Out: An obligation to return to a County owned facility or a County maintained facility after normal working hours in response to an emergency or critical situation. An obligation to report to a specific location within the County other than a County owned or maintained facility. IE: a field location where County owned equipment is stored or being used.

Exempt Vehicles: Those vehicles that, according to federal law, are exempt for the purpose of increased tax liability. This exemption means that the taxable income of the employee assigned an exempt vehicle will not be affected. See Attachment D for examples.

Non-Exempt Vehicles: Those vehicles that, according to federal law, result in a tax liability for the employee assigned the use of the vehicle.

Car Allowance: By court order, a bi-weekly allowance as a part of their paycheck. Funds are specifically allocated as a part of the employee's salary.

Tax Liability: An employee who has a non-exempt take-home vehicle will have an assessment, as set each year by the Federal Government, added to their taxable income for each day of use. This assessment will only be added for the days the vehicle is used and will not include vacation, sick leave or holidays. The assessed amount is added to the employee's taxable income only for the purpose of calculating the tax liability. The employee assigned the use of a non-exempt take-home vehicle will be responsible for the tax on the assessed amount.

Example: Daily Assessment (as set by the Federal Government) = \$5.00
Employee Tax Bracket = 28%
Daily Tax Liability Incurred = \$1.40 (.28 x \$5.00)

Procedures for County Owned Take Home Vehicles:

Certain employees may be identified by the appropriate Collin County Elected Official or Department Director as requiring a vehicle on a twenty-four hour basis. The following criteria will be utilized in determining whether a take-home vehicle is appropriate:

- The employee responds to on-call emergencies or critical situations as the primary responder where emergencies are considered to be a reasonable justification for requiring the vehicle on a twenty-four hour basis.
- The employee's primary duties are in the field or at a County maintained facility other than their primary reporting location.
- A significant difference in response time, resulting from coming to a County facility to pick up vehicle, would negatively impact citizen services.
- The vehicle carries specialized equipment, such as tools, lifts, barricades, etc. used in the case of emergency.
- The employee lives within the County. County employees with an assigned take home car as of June 1, 2004, must live within 15 miles of the County line.

Department Managers will prepare a Take-Home Vehicle Justification Form (See Attachment 'A') for the appropriate Collin County Elected Official or Department Director indicating the individual to be assigned a take-home vehicle, the vehicle type and equipment number, the location of home storage and a bona fide purpose for the assigned vehicle. This request will be reviewed annually by the Department Manager and resubmitted to the appropriate Collin County Elected Official or Department Director for approval.

After obtaining approval from the County Administrator, the Elected Official or Department Director will forward copies of the approved request to Human Resources, Auditor, Risk Management and Equipment Services. Equipment Services will be considered the primary repository for the take-home vehicle records and will be responsible for initiating the annual re-approval process.

Personnel given the use of take-home County owned vehicles must execute a written acknowledgement regarding receipt of said vehicle (See Attachment 'B'). If the vehicle

assigned is non-exempt, the employee will incur the tax liability described above. Employees will be asked to complete a new W-4 to adjust withholdings for this liability.

Once an on-call assignment has been approved, new requests are necessary only when changes in status (i.e. new employee, reorganization of duties, employee moves, etc.) occur or as part of the annual re-approval process.

General Provisions:

All County employees who operate County owned vehicles must comply with all applicable State and local laws. If an employee receives a traffic citation in either his County vehicle or his personal vehicle, it is the employee's responsibility to inform his supervisor at the start of the next working day. It will be the responsibility of any such employee to pay any fines imposed for not complying with such laws. If an accident results from non-compliance, the appropriate individuals as determined by the County Administrator may hold the driver liable for any related damages depending on the circumstances and after a review.

County vehicles are to be used for conducting official County business. The County reserves the right to search those vehicles at any time and for any purpose. Employees have no expectation of privacy in County vehicles.

Employees authorized to take a vehicle home must drive the vehicle to and from work by the most direct route with no deviation.

Personnel given the use of take-home vehicles must ensure there is adequate and safe parking for such vehicles. Parking of take-home vehicles, whether on or off duty, must be in approved areas. These approved areas include but are not limited to improved, off-street parking surfaces at the "home" location. Toolboxes, hand tools and cargo should be locked and secured.

The operation of County owned vehicles by non-employees is not allowed.

County owned vehicles may be used for the following purposes other than those already identified:

- The use of a County vehicle to transport a group of employees or others doing business with the County between County facilities;
- The use of a County vehicle to transport a group of employees or others doing business with the County to and from other locations within the Metroplex for County business.

The personal use of County owned vehicles is not allowed. Any deviation from the direct route to and from work to conduct personal business will be considered personal use and will not be considered in the course and scope of employment. County employees involved in accidents while not in "course and scope of employment" shall be responsible

for all liabilities arising from the accident and subject to the forfeiture of the right to use County vehicles.

Use of the County vehicle for going to and from lunch should meet the following criteria:

- Employees working in the field with no reason to return to their work base are allowed to go to lunch in their assigned vehicle.
- Lunch and break sites must be located along or adjacent to the route between the last work site and the next work site.
- Personal trips are not allowed during lunch and break periods.

Employees on vacation or on leave of absence for an extended period of time (longer than one week) should make arrangements to leave their take-home vehicle at the Service Center or Central Plant.

Personnel authorized to utilize County issued vehicles must keep them safe and clean at all times. No personal or unauthorized decals should be placed anywhere on the vehicle.

Personnel must ensure that all scheduled maintenance is performed on vehicles in a timely manner by making the vehicle available to Equipment Services upon receipt of preventative maintenance notifications.

Personnel must ensure that all vehicles are in a safe, operable condition by performing daily inspections.

Personnel authorized to use County owned vehicles should be aware that the operation and appearance of such vehicles reflects on the professionalism of the driver, the department and the County. As such, personnel must be constantly aware of their actions and ensure their behavior, appearance and operation exhibit the highest degree of professionalism and courtesy.

No guns, knives (larger than 6 inches in the open position), electronic stun guns and other weapons (with the exception of those carried by certified peace officers) are allowed in County owned vehicles.

Employees who are convicted of Driving While Intoxicated (DWI) or Driving Under the Influence of Drugs (DUID) within the last 36 months are prohibited from driving a County owned vehicle.

The use of tobacco products is prohibited in all County vehicles.

Auto Allowances:

The appropriate Collin County Elected Official or Department Director may identify certain employees as warranting a car allowance.

Auto allowances will be reviewed annually by the Department Manager and resubmitted to the appropriate Collin County Elected Official or Department Director for approval and inclusion in the department's budget submission.

County employees who receive an auto allowance shall not utilize county vehicles for take-home purposes.

Employees receiving an auto allowance shall have their personal vehicles at their disposal for use during working hours.

Employees receiving an auto allowance will be allowed to use County owned vehicles for the following:

- The use of a County vehicle to transport a group of employees or persons having business with the County between County facilities;
- The use of a County vehicle to transport a group of employees or persons having business with the County to and from other locations within the Metroplex for County business;
- The use of a County vehicle for out of county travel where it is determined to be the best use of County resources.

Improper use of a County take-home vehicle shall include, but is not limited to:

- Receiving citations for three or more moving violations over a three-year period regardless of disposition, including dismissal pursuant to completion of probation or plea bargain, except when adjudicated 'not guilty'. (See Attachment 'C')

The County has a "zero tolerance" policy in regard to the operating or driving a County owned vehicle while under the influence of alcohol or any illegal substance.

Having an accident where the employee is at fault as determined by the public safety department responding to the accident.

Consequences:

- Employees and supervisors who fail to comply with the requirements of this policy shall be subject to disciplinary action.

ATTACHMENT 'A'
TAKE-HOME VEHICLE JUSTIFICATION FORM

DEPARTMENT: _____

EMPLOYEE NAME: _____

EMPLOYEE TITLE: _____

VEHICLE TYPE: _____

UNIT NUMBER: _____

JUSTIFICATION FOR TAKE-HOME VEHICLE:

ADDRESS OF RESIDENCE: _____

NUMBER OF MILES FROM RESIDENCE TO PRIMARY WORK SITE: _____

NUMBER OF MILES FROM RESIDENCE TO COUNTY LIMITS (IF RESIDENCE IS OUTSIDE OF COUNTY)

NUMBER OF CALL OUTS IN LAST 12 MONTH PERIOD: _____

SPECIAL EQUIPMENT ON VEHICLE (TOOLS, POWER EQUIPMENT, BARRICADES, ETC.):

REMARKS:

BEGIN DATE: _____

END DATE: _____

EMPLOYEE SIGNATURE: _____ **DATE:** _____

SUPERVISOR SIGNATURE: _____ **DATE:** _____

**ELECTED OFFICIAL /
DEPARTMENT HEAD SIGNATURE:** _____ **DATE:** _____

DATE: _____

ATTACHEMENT 'B'
COLLIN COUNTY
ACKNOWLEDGEMENT FORM
USE OF COUNTY TAKE-HOME VEHICLES

I have read the *Collin County Policy Regarding the Use of Take-Home Vehicles*. I understand the criteria established for taking vehicles home and that non-compliance with these requirements will be considered outside the “course and scope” of my employment. The policy describes the consequences of non-compliance with the established criteria. I understand that if the vehicle is non-exempt under federal law, then I will be responsible for the tax liability resulting from its use. I also understand it is my responsibility to inform my supervisor of any change in status of information provided in the take-home vehicle justification form.

<p>Deleted: I will be responsible for the tax liability resulting from the use of a non-exempt take-home vehicle.</p>
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EMPLOYEE SIGNATURE: _____ **DATE:** _____

ATTACHMENT 'C'
DRIVER'S CERTIFICATION

I certify the following is a true and complete list of traffic violations (other than parking violations) which I have been convicted or forfeited bond or collateral during the past twelve months.

OFFENSE: _____

DATE OF CONVICTION: _____

LOCATION: _____

TYPE OF VEHICLE OPERATED: _____

If no convictions are listed above, I certify that I have not been convicted or forfeited bond or collateral account of any violation during the proceeding twelve months.

EMPLOYEE SIGNATURE: _____ **DATE:** _____

ATTACHMENT 'D'
EXEMPT VEHICLES

Exempt vehicles are those that according to federal law are exempt for the purpose of increased tax. This exemption means that the taxable income of the employee assigned one of these vehicles is not affected. Only certain vehicles are exempt. Below are examples of exempt vehicles:

- Clearly marked public safety vehicles
- Delivery trucks with seating only for the driver and folding jump seat
- Flatbed trucks
- Cargo vehicles with a gross vehicle weight over 14,000 lbs
- Passenger buses with a capacity of at least 20 passengers
- Bucket trucks or "cherry pickers"
- Cranes and derricks
- Forklifts
- Dump trucks and garbage trucks
- Refrigerated trucks
- Tractors
- Combines
- Specialized utility repair trucks
- Moving vans
- Unmarked law enforcement vehicles operated by an officer or arson investigator who is an employee, authorized to carry a firearm, execute search warrants, and make arrests
- All other vehicles exempted by the IRS under special ruling