

Directive Number II-91.04
Directive Number II-70.86
Replaces Directive No. II-69.85

TO: All Department Heads

FROM: City Manager

RE: Use of Town Vehicles

DATE: April 2, 2004

This directive is effective immediately.

1. Section 18.1-25 of the Municipal Code prohibits the personal use of Town property except as permitted by the City Manager.
2. Except as hereafter provided, personal use of all Town vehicles is prohibited.
3. The City Manager and Directors of each department may from time to time designate employees required to take Town-exempt vehicles (marked) home for the purpose of responding to emergency callbacks. The vehicles may be used for normal and customary commuting to and from work. No personal use of Town vehicles is permitted except deminimis personal use, e.g. a stop for lunch on the way between two business stops or a stop for a personal errand on the way between a business stop and home. For purposes of complying with IRS regulations, gross income for these employees will be increased three dollars (\$3.00) per day for each day the vehicle is used for commuting (either one way or round trip). Employees will be responsible for accurately reporting the number of days per month a Town vehicle is used for commuting purposes. On the occasions an employee is called back to work (eg. emergency call-back) then that day will not be counted towards the taxable benefit. These occasions must be documented by the supervisor or department head. A monthly log reporting the number of days the employee used their Town vehicle must be submitted to the Finance Department by the 5th of each month. The \$3.00/day will be included on the second payroll check of each month. Employees will have a monthly tax liability of approximately \$7.00 to \$9.00.
4. The vehicles and uses identified in Exhibit A-below shall be exempt from any income tax or Social Security tax withholding with respect to commuting or other deminimis personal use:
 - a). Clearly marked police vehicles that are required to be used for commuting by a police officer who, when not on a regular shift, is on call at all times. A police vehicle is clearly marked if, through painted insignia or words, it is readily apparent that the vehicle is a police vehicle. This would also include "unmarked" police vehicles officially authorized by the local government and must be incident to law enforcement functions.

A law enforcement officer means an individual who is employed on a fulltime basis that is responsible for the prevention or investigation of crime involving injury to persons or property, who is authorized by law to carry firearms, execute search warrants, and to make arrests, and who regularly carries firearms (except when it is not possible to do so because of the requirements of undercover work).

- b). Clearly marked fire vehicles that are required to be used for commuting by a fire fighter who, when not on a regular shift, is on call at all times. A fire vehicle is clearly marked if, through painted insignia or words, is readily apparent that the vehicle is a fire vehicle, and if the vehicle carries emergency equipment, such as ladders, pumps, or hoses.
- c). Any vehicle designed to carry cargo with a loaded gross vehicle weight over 14,000 pounds;
- d). Bucket Trucks;
- e). Cement mixers;
- f). Dump Trucks (including garbage trucks);
- g). Forklifts;
- h). Specialized utility repair trucks (any truck, not including a van or pickup truck, specifically designed and used to carry heavy tools or testing equipment).