
**STOREY COUNTY ADMINISTRATIVE
POLICIES AND PROCEDURES**

NUMBER: 010
EFFECTIVE DATE: 04/07/09
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AUTHORITY: BOC
COUNTY MANAGER:

SUBJECT: VEHICLE USE

I. Purpose:

1. To maximize the efficient and effective use of the County fleet.
2. To maximize the efficiency and effectiveness of employee work time when required to utilize vehicular transportation while engaged in County business.
3. To set forth provisions for the safe use of county vehicles.
4. To set forth provisions for the authorized use of an employee's personal vehicles for County business.

II. Policy:

It is the policy of Storey County to provide safe, reliable, and economical business transportation for employees and volunteers, through the support of the following policy objectives:

1. Transportation requirements shall be met using the most economical safe and reliable methods available.
2. County vehicle assignment shall be based on the employee's job responsibilities as related to necessary performance of county business.
3. Transportation services shall maximize efficiency of employees engaged in County business.
4. Safe use of Country vehicles is a priority.
5. The county fleet shall be operated in a manner that minimizes the number of vehicles required to effectively meet business transportation needs.

A. Assignment of vehicles.

A Department Heads authorization for assignment of county vehicles shall be based on the employee's job responsibilities as related to necessary performance of county business.

1. Work Hour Retention: This category refers to situations where a vehicle is reserved for use by a specific employee during working hours within the shift of that employee. The minimum transportation needs for this category of vehicle assignment shall include the following conditions:
 - i. The department head has determined that the employee's duties cannot be satisfactorily performed without continuous availability of a suitable county vehicle during duty hours; or,

- ii. The tasks performed during duty hours require a specially equipped vehicle.
2. Full-time Vehicle Assignment: This category refers to situations where a vehicle is available for use by a specific employee 24 hours per day / 7 days per week and may be taken home when not used during working hours.
- i. A department head may assign an employee a county vehicle, and the County Manager may assign a department head a county vehicle, if they determine that:
 - 1. Permanent assignment of a county vehicle is in the best interest of the County.
 - 2. The tasks to be performed when called during off-duty hours requires immediate travel to the job location.
 - ii. Approval for permanent assignment is contingent upon the employee being on a continuous on-call status during other than normal working hours and meeting at least one of the following criteria:
 - 1. The employee is required to respond to emergencies in the field with a vehicle specially equipped to meet the work needs of the department.
 - 2. The employee is required to attend to county business on a regular basis outside or normal work hours.
 - 3. The employee is required to respond to the field with specially equipped vehicles to meet the work conditions of the department.
 - 4. The employee operates specialized equipment that would be required in the event of an emergency and there is not enough time to retrieve the equipment from a county facility.
 - iii. In accordance with Internal Revenue Service (IRS) rules, employees are to be taxed on the value of their personal use of employer provided vehicles for commuting to and from work, unless the vehicles qualify as a non-personal use vehicle as defined by the IRS. Employees are to be taxed at the daily commuter rate established by the IRS.
 - iv. Employees assigned a permanent vehicle that cannot be defined as a nonpersonal use vehicle as defined by the IRS shall be required to submit trip reports to the Storey County Comptroller's Office on a regular basis to ensure compliance with Internal Revenue Service rules and regulations.
 - v. A Permanent Vehicle Assignment Agreement will be required to be on file for each employee provided permanent vehicle assignment.
 - vi. Approval of a permanent vehicle assignment shall be made to assure the performance of county business, and such authorization or use shall not constitute or be considered a vested employment benefit, entitlement, or right of the employee. Such authorization or use may be denied, revoked, or suspended at any time for any reason or no reason, with or without prior notice.
 - vii. All permanent vehicle assignments must be approved by the County Manager prior to implementation.

3. Overnight Vehicle Assignment. This category refers to situations where a vehicle is taken home overnight by a specific employee. A department head may authorize overnight retention of county vehicles to employees based on the following criteria:
 - i. The employee is temporarily scheduled for standby duty outside of normal working hours due to emergency conditions or adverse weather.
 - ii. The employee leaves before or returns after working hours for an authorized County business trip or purpose.
 - iii. It is determined to be a hardship to the county and employee to drive vehicle to its designated parking location after its use. (Example: An employee lives in Reno and attends an evening meeting in Reno. Returning the vehicle to Virginia City after the evening meeting presents a hardship to the employee.)

B. Use of County Vehicles.

1. County vehicle use is prohibited for personal use, except as follows:
 - i. While on authorized travel status, an employee may use a county vehicle to obtain meals and for incidental personal use within a reasonable distance of the official business or place of temporary lodging.
 - ii. While traveling within northern Nevada and northern California, and not in authorized travel status, a personal stop for meals or other necessities is permissible only when the following conditions are met:
 1. it occurs between business destinations or from and to the duty site.
 2. It adds limited incidental mileage to the vehicle.
2. County vehicles are the property of Storey County and as such, are subject to inspection, audit, and search by county officials. This includes the right to place tracking devices on county vehicles and monitor their whereabouts without notice to employees. The County Manager shall designate persons authorized to conduct inspections, audits, searches, and monitoring. The placement of tracking devices on vehicles is subject to approval of the County Manager for general county vehicles and the Sheriff for Sheriff's Office vehicles.
3. Transportation of any person(s) not connected with county business is prohibited in county vehicles. Exceptions to this provision include:
 - i. Emergency transportation because of fire, flood, earthquake, or other natural causes.
 - ii. Any impairment of the health or safety of an individual.
 - iii. An employee's emergency situation upon approval by the Department Head.
4. Every person who drives a county vehicle shall use all reasonable care in operation and use of that vehicle.

5. All persons operating a vehicle on county business shall possess and carry with them while driving, a license valid to drive in the state of Nevada. The license shall not be subject to suspension or revocation by the Department of Motor Vehicles.
6. All persons operating a vehicle requiring a special class license and/or endorsement shall possess the same prior to operating such vehicles or shall be in possession of a Nevada CDL instruction permit and under appropriate supervision.
7. Smoking or vaping are prohibited in all county vehicles at all times. Chewing tobacco and residue must be contained in a sealed container and the interior surfaces of the vehicle must be free of any residue from chewing tobacco products.
8. Vehicles shall be kept in clean condition, inside and outside, and washed within a reasonable time following storms, off highway driving, and other conditions, and trash removed from the interior after use.
9. County vehicles must be properly secured, locked with ignition keys and fobs removed from the vehicle at any time during which the vehicle is parked and unattended.
10. Vehicles used by multiple employees and/or departments and stored at facilities other than the Storey County Services Division:
 - i. Shall be returned after use with at least one-half tank of fuel. Should the vehicle user not be trained on the use of the County fuel system, the vehicle user must inform the vehicle issuer how much fuel remains in the vehicle at the time of return.
 - ii. Shall be in a reasonably clean condition with all trash removed, windows rolled up, doors locked, and the key and fob returned to the department / office from which it was checked out.
11. Before a county vehicle is returned to the Storey County Services Division it must be in reasonably clean condition with all trash removed, windows rolled up, doors locked, and the key and fob returned to the Service Division. If the fuel tank is less than 1/2 full, the tank must be refilled at the fueling facility by the user before returning to the Service Division.
12. The county bears no responsibility for personal belongings within a county vehicle including damage, loss, or theft. Personal belongings are the responsibility of the owner of those belongings.
13. Abuse or misuse of vehicles or equipment may result in disciplinary action, up to, and including termination.
14. All persons using a county vehicle must have a signed copy of the Vehicle Use Policy on file in the Human Resources Department before using any vehicle.

C. Safe operation of county vehicles.

1. Visual inspection: Vehicle operators shall conduct a visual inspection of the assigned county vehicle for damage prior to use. Any damage or safety problems observed shall be reported to the department head, office issuing the vehicle, and Storey County Services Division immediately upon discovery.
2. Training: Prospective vehicle operators shall receive proper training and instruction from their department prior to being assigned a county vehicle. The extent of the training provided will vary with the operator's experience and the complexity of the vehicle assigned.
3. Seat belts: Vehicle operators may not proceed driving until the driver and all passengers are known to be seat belted.
4. Observed service, repair, or maintenance needs: Any observed need for servicing, repairs, or maintenance shall promptly be reported to the appropriate person or department.
5. Traffic and parking laws: Every vehicle operator shall comply with all applicable traffic and parking laws when operating a county vehicle.
6. Cellular and electronic devices: Vehicle operators shall not use a cellular device, tablet, or mobile data computer in any capacity (to include talking, texting, or dialing) while operating a county vehicle, except in the following circumstances.
 - i. When the vehicle is parked in a safe manner.
 - ii. When using a hands-free device.
 - iii. When reporting an accident, medical emergency, fire, an actual or potential criminal or delinquent act, or road condition which causes an immediate and serious traffic or safety hazard.
 - iv. By a law enforcement officer, firefighter, emergency medical services personnel, or other similarly employed public safety first-responder during the performance of his or her official duties.
7. Logging or connecting to a vehicle's infotainment system must be performed while the vehicle is parked in a safe manner and not in motion. Vehicle operators must not operate any vehicle if that person feels fatigued, and/or sick so that his / her driving ability may be impaired.
8. Vehicle operators must take care to park in a reasonably safe manner such as in lighted areas at night, off street when practicable, or in supervised parking areas when traveling out of state and to major metropolitan areas to prevent theft, damage, and crime.

D. Federal Taxation on personal use of County Vehicles.

In accordance with the Internal Revenue Service (IRS) rules, employees are to be taxed on the value of their personal use of employer provided vehicles for commuting to and from work, unless the vehicles qualify as a non-personal use vehicle as defined by the Internal Revenue Service Publication 15-B.

This section applies to any assignment of vehicles made pursuant to Section 1(b) of this policy. (See section V of this policy, Related Laws, Regulations and Policies).

E. Privately owned vehicle use for County business.

1. The use of privately owned vehicles for official county business shall be considered only when such use has been determined to be in the best interests of the County.
2. Prerequisites for authorized use of a privately owned vehicle:
 - i. The privately owned vehicle shall be in sound mechanical condition to provide transportation in a safe and legal manner.
 - ii. The privately owned vehicle shall be equipped as set forth in Nevada Revised Statutes 484D, Equipment, Inspections and Size, Weight and Load of Vehicles.
 - iii. Vehicles representing Storey County shall be kept in clean condition, inside and outside, and washed within a reasonable time following storms, off highway driving, and other conditions, and trash removed from the interior after use at such times they are used for business purposes or displaying Storey County markings.
 - iv. In situations where the employee is traveling to any area where identification of the vehicle as a county related vehicle is necessary (e.g., construction site, restricted areas, etc.), the employee will be required to place county identifiers (example: magnetic signs) furnished by the county on the vehicle. In such situations, while the vehicle is required to display county identifiers, the private vehicle used must be clean and not display bumper stickers or other signs or markings that may be deemed to be offensive or derogatory.
 - v. Employees authorized to use a privately owned vehicle for official county business shall:
 1. Receive prior authorization of his or her department head.
 2. Possess and retain at all times while operating a vehicle for county business a valid Nevada driver's license of the proper class.
 3. Provide and retain in the vehicle, valid current proof of automobile liability and property damage insurance with policy coverage limits not less than \$100,000 / \$300,000 dollars liability and \$50,000 property damage or \$300,000 combined single limit. Premiums for such coverage will be the responsibility of the employee. Storey County is not responsible for and will not assume any responsibility for employee's insurance premiums.
3. The use of a privately owned vehicle for county business that is not owned or leased by the authorized employee is prohibited.
4. All maintenance and repairs costs associated with use of the privately owned vehicle for county business are the responsibility of the vehicle owner.

5. Loss or damage that occurs to any privately owned vehicle while parked on or near county work sites, at the employee's residence, or during normal employee commuting to and from work, is the responsibility of the vehicle owner, unless the County is found to have legal liability.
6. Mileage reimbursement for County use of authorized privately owned vehicles shall be at the following rates:
 - i. If the use of the personal vehicle is authorized because no county vehicle is available, the mileage reimbursement rate shall be equal to the rate published by the U.S. General Services Administration and shall not include mileage attributable to commuting from the employee's home to employee's regular office or work site. The County Manager or Comptroller shall verify the location considered the regular office or work site by examining regular work reporting locations used by the employee.
 - ii. If the use of the personal vehicle is authorized at the request of the employee, when a suitable county vehicle is available, the mileage reimbursement will be at 50% of the mileage rate published by the Internal Revenue Service.
 - iii. If the use of a personal vehicle is authorized by the Department Head when a suitable county vehicle is available and it is determined that the use of a personal vehicle will provide more efficient use of the employees time leading to a net budget savings, the mileage reimbursement rate shall be equal to the rate published by the U.S. General Services Administration and shall not include mileage attributable to commuting from the employee's home to employee's regular office or work site.
7. Mileage reimbursement is considered full payment (including depreciation, insurance, maintenance, fuel, and other operating costs) for personal vehicle use in lieu of a use of a county vehicle.

F. Fines, fees, and bail.

1. The County is not responsible for paying traffic, parking, toll violations, and other fines that a vehicle operator accumulates while driving a county vehicle, or while driving his or her private vehicle for county business.
2. The County is not responsible for paying impound fees or fines related to a vehicle operator's illegal or gross negligent use of a county vehicle or his or her personal vehicle while on duty.
3. The county is not responsible for bailing out or paying for bail, or other fines for any vehicle operator who is arrested while driving a county vehicle or using his or her personal vehicle while on duty.

G. Collision damage and accidental loss.

1. All accidents involving a county vehicle, or a privately owned vehicle used for county business shall be reported as follows:

- i. The driver involved in the accident must report the accident to the department head immediately.
 - ii. The department head must immediately report the accident to the Comptroller so that s/he can immediately report the accident to the County insurance processor.
 - iii. The foregoing in this section must occur whether or not there is damage to the vehicle, property, or involves injuries; regardless of whether the employee was, or was not, cited.
2. Department heads or employees shall be personally responsible for all damages proximately caused to other persons and/ or property if acting outside the course and scope of his/ her office or employment or engaged in criminal misconduct, fraud, malice, or gross negligence when operating or traveling in a County or privately owned vehicle.
 3. Department heads or employees shall be responsible for any damage, theft or loss if his/her use was in violation of this policy.
 4. When a vehicle operator is using their privately owned vehicle pursuant to County policy, the individual's insurance shall be considered the primary insurance coverage.
 5. The County will not assume responsibility for any deductible amounts necessitated by claims, and the vehicle operator shall bear the responsibility of pursuing claims against either their insurance carrier or the other driver in the event of a collision or other loss.
 6. The County will not assume responsibility for injuries to unauthorized occupants of a county vehicle or a personally owned vehicle being used for County business.

III. DEFINITIONS:

1. Department Head. This term is used to identify either an elected official or the head of a County Department recognized by the County as a Department Head.
2. County vehicle. A vehicle that is owned, rented, leased by the County, or used by the County through an interagency cooperative agreement.
3. Personal vehicle. A vehicle that is owned, leased, or otherwise authorized for use by the employee / driver and is not a for-hire vehicle.
4. Official county business. Activities that are directly related to or in support of the government or proprietary functions of Storey County government as certified by county manager or department head.
5. On-call status. When an employee is scheduled to respond to workplace demands at any time during a set period but may be at home or somewhere nearby unless called to work.
6. Non-personal use vehicle. Vehicles that by their nature aren't likely to be used more than a minimal amount for personal purposes. (See IRS Publication 15-B)
7. Cellular device. Any phone or other equipment used to connect over wireless services offered by cellular carriers.
8. Hands-free device. Speakerphone capability, a telephone attachment, or Bluetooth enabled device that allows using a cellular device without use of either of the operator's hands.

IV. RELATED LAWS, REGULATIONS, OR POLICIES:

Nevada Revised Statutes 281.160(3)

Internal Revenue Service, Publication 15-B, Employers Guide to Fringe Benefits

Excerpt from Publication 15-B, Internal Revenue Service

https://www.irs.gov/publications/p15b#en_US_2023_publink1000193762

Qualified nonpersonal use vehicles.

All of an employee's use of a qualified nonpersonal use vehicle is a working condition benefit. A qualified nonpersonal use vehicle is any vehicle the employee isn't likely to use more than minimally for personal purposes because of its design. Qualified nonpersonal use vehicles generally include all of the following vehicles.

- Clearly marked, through painted insignia or words, police, fire, and public safety vehicles, provided that any personal use of the vehicle (other than commuting) is prohibited by the governmental unit.
- Unmarked vehicles used by law enforcement officers if the use is officially authorized. Any personal use must be authorized by the employer, and must be related to law-enforcement functions, such as being able to report directly from home to an emergency situation. Use of an unmarked vehicle for vacation or recreation trips can't qualify as an authorized use.
- An ambulance or hearse used for its specific purpose.
- Any vehicle designed to carry cargo with a loaded gross vehicle weight over 14,000 pounds.
- Delivery trucks with seating for the driver only, or the driver plus a folding jump seat.
- A passenger bus with a capacity of at least 20 passengers used for its specific purpose and school buses. The working condition benefit is available only for the driver, not for any passengers.
- Tractors and other special-purpose farm vehicles.
- Bucket trucks, cement mixers, combines, cranes and derricks, dump trucks (including garbage trucks), flatbed trucks, forklifts, qualified moving vans, qualified specialized utility repair trucks, and refrigerated trucks.

Nevada Revised Statutes 484D