



## AGENDA ITEM

### County Vehicle Use Policy AD(10)

**March 25, 2021**

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#### **BACKGROUND**

Due to the County's operational requirements (i.e., frequency of after-hours call-outs, necessity for work to be performed outside of normal work hours, expectations of the public for immediate service, urgency of response time, operational practicality, etc.) some employees take a County vehicle home.

The proposed policy revisions to the existing County Vehicle Use policy are intended to explain the associated tax implications as defined by the Canada Revenue Agency (CRA) for the personal use of the vehicle (the travel between the employee's residence and place of employment).

Administration is seeking Council's consideration and approval of the proposed policy revisions.

#### **ANALYSIS**

The proposed revisions identify/clarify:

1. the vehicle classification and benefit definitions for income tax purposes as per the CRA including: *Automobile, Motor Vehicle Not Defined as an Automobile, Point of Call* and *Taxable Benefit*;
2. the difference between *personal* and *business* kilometres;
3. how the taxable benefit is calculated based on the type of motor vehicle for all *personal* kilometres driven;
4. the requirement for employees to maintain a mileage log to record all personal kilometres driven each month.

#### **BUDGET IMPLICATIONS**

The policy revisions as presented has no budget implications for Lacombe County.



## LEGISLATIVE RESPONSIBILITIES

1. Section 3 of the Municipal Government Act (MGA) states the purposes of a municipality are:
  - (a) to provide good government,
  - (b) to provide services, facilities or other things that, in the opinion of council, are necessary or desirable for all or part of the municipality, and
  - (c) to develop and maintain safe and viable communities.
  
2. Section 201(1) of the MGA states that a council is responsible for:
  - (a) developing and evaluating the policies and programs of the municipality, and
  - (c) carrying out the powers, duties and functions expressly given to it under this or any other enactment.
  
3. *T4130 Employers' Guide – Taxable Benefits and Allowances* section of the CRA.

## PUBLIC PARTICIPATION

Pursuant to *Policy AD(40): Public Participation Policy* the appropriate level of engagement for each public participation opportunity is selected on a project-to-project basis. For this item the following engagement will take place:

- *Inform*: To provide the public with balanced and objective information to assist them in understanding the problem, alternatives, opportunities and/or solutions.

Highlights of all County Council meetings are published on the County Website and in the County News.

## STRATEGIC PLAN

The following elements of the County's Strategic Plan are relevant to this issue:

Our Vision: "An attractive, balanced and progressive community".

Our Mission: "To build a safe and vibrant community through leadership, innovation and the development of healthy relationships".



Our Key Principles: 1) "Fair and Objective in our decisions and in how we treat individuals", and 2) "Accountable and Transparent for our decisions and for our actions".

**RECOMMENDATION**

That Council approve the following resolution:

*That revised Policy AD(10) be approved as presented.*

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**PREPARED BY: Meghan Richer-Poth, Manager of Human Resources**

A small, square, black-and-white signature stamp of Meghan Richer-Poth.

**REVIEWED BY: Tim Timmons, County Manager**

A blue ink signature stamp of Tim Timmons, showing a stylized "T" and "T" in a square box.