

**Subject:**

**OVERNIGHT RETENTION OF COUNTY VEHICLES**

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**PURPOSE:**

As a condition of employment, county employees are responsible for arranging their own transportation to their regular assigned job sites at county facilities by the appointed start time, regardless of how remote or distant from their home, or the travel time required. Authorization of the overnight retention of vehicles is not intended for the convenience, benefit, betterment, or private use of county employees. **Overnight retention of county vehicles may result in federal and state income tax obligations that will be the responsibility of the employee.**

This policy is applicable to all vehicles owned by Riverside County and is not considered part of a Board of Supervisors' approved executive compensation package. Policies regarding the overnight retention of vehicles as part of a Board approved executive compensation package are addressed in the most current management resolution.

**POLICY:**

Allowing employees to retain county vehicles overnight at home reduces availability of the vehicles and generally results in higher operating costs to the county. **Overnight retention of vehicles is appropriate only when it is in the overall best interest of the county through improved services and/or reduced costs.** Authorization shall not be based on the ability of an agency/department to receive non-county reimbursement for vehicle costs. To the fullest extent possible, department heads shall establish procedures to reimburse employees for mileage incurred using their personal vehicles to respond to emergencies while off-duty.

This policy applies to:

1. All county departments/functions; agencies which function similarly to county departments under terms of a contract (e.g., Riverside County Fire); and
2. all districts/authorities governed by the Board of Supervisors in their various governing board capacities.

To safeguard county equipment, employees authorized overnight retention of county vehicles should park those vehicles in garages or off-street locations whenever possible. **County vehicles authorized for overnight retention are not intended for private use, except where such use by an employee cannot be avoided due to the nature of the employee's on-call duties.** This policy strictly prohibits use of a county vehicle authorized for overnight retention by anyone other than a county employee who has authorization from the Executive Office to retain a vehicle overnight. This policy also limits riders to other county employees who have a specific work-related reason to be in the vehicle unless the rider's transport is the purpose of the vehicle assignment (e.g., transporting a foster child).

**CRITERIA:**

To qualify for overnight vehicle retention, the employee must have job duties that regularly require an off-duty emergency response to an event where there is imminent danger to life, health, or property. Authorization shall not be made based on rank or job title. The funding source to support the vehicle costs has no bearing on this policy. Overnight retention of county vehicles shall not be authorized by the Executive Office unless the requesting employee meets one of the 6 criteria below:

1. **SWORN LAW ENFORCEMENT:** Must be a sworn (vs. administrative), law enforcement employee assigned job responsibilities that routinely require him/her to respond immediately to emergency public safety situations (vs. administrative or public relations tasks) during off-duty hours with law enforcement equipment mounted on or contained in his/her specific vehicles;
2. **ABUSE OR ABDUCTION CASES:** Must be an employee who is required to intervene in abuse or abduction cases during off-duty hours as part of his/her job assignment. Authorization for overnight vehicle retention shall be solely for the purpose of better protecting the clients and minimizing liability to the county;
3. **NATURAL OR CHEMICAL DISASTER:** Must be uniquely qualified to respond to a natural or chemical disaster due to a certification or license issued by a national or state agency or be an immediate responder to weather emergencies or traffic control calls from the California Highway Patrol dispatch unit;
4. **ANIMAL CONTROL:** Must be uniquely qualified to respond to off-duty hour animal emergencies;
5. **OFF-DUTY EMERGENCY:** Must be uniquely qualified to respond to off-duty hour emergencies in support of public safety, transportation and public health communication systems and technologies;
6. **HOMELESS & OTHER HUMANITARIAN RESPONSES:** Must be an employee who is required to intervene in housing, homelessness and other humanitarian cases during off-duty hours as part of his/her job assignment. Authorization for overnight vehicle retention shall be solely for the purpose of better protecting the clients and minimizing liability to the county.
7. **OTHER:** Departments will have the ability to submit an OVR request for an employee that does not meet any of the criteria above. This criteria will be made available for Departments to submit their justification in an empty field provided in the system. This request must be for an employee whose job duty requires them to respond to an off-duty emergency, or if this request is in the best interest of the county through improved services.

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**PROCEDURE:**

Departments may submit overnight vehicle retention requests on an as-needed basis. Departments will also be responsible for maintaining employee information in the system current. The overnight vehicle retention process will be done electronically within the RIVCOHelp – Employee Overnight Vehicle Retention Authorization Form.

1. The employee for the requesting department shall submit their overnight vehicle retention requests for authorization. Each request will require personal and vehicle information to be provided. Once completed, they will submit the form to the next stage.
2. Each Department has designated an employee to review each overnight vehicle retention request. The employee designee will be responsible for ensuring all the information is accurate within the system before submitting it to the Executive Office for final approval.
3. The Executive Office will review each request and ensure that it is appropriate and in the overall best interest of the county through improved services.
4. Upon approval by the Executive Office, the Auditor Controller's Office will receive a notification of the new employee that has been given authorization. The Auditor Controller's office will keep track of all the county employees that have been authorized to take their county vehicles home as they will be receiving monthly vehicle mileage logs for every employee.

The Executive Office, Auditor Controller's Office, and/or Fleet Services Division may periodically review a sample of vehicle utilization data to verify that employees use their authorization to retain vehicles overnight as intended. Low utilization may be grounds for suspension or revocation of overnight retention privileges. If a review of the sample from any department shows that assignments are not consistent with this policy, there will be a formal audit of the department's vehicle usage and the report forwarded to the Board of Supervisors for action.

**RECORDKEEPING**

**Every employee that has been authorized must submit monthly vehicle mileage logs. Failure to submit monthly logs will result in the reporting of vehicle use as a taxable employee benefit which may have state and federal tax implications for the employee.** Each department head will also be responsible for establishing a method for tracking overnight retention of county vehicles and maintaining the appropriate records. Records shall include the name of employee retaining the vehicle overnight, the date(s) the vehicle was retained by the employee, and the starting and

ending mileage of the personal and business use of the vehicle.

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Records shall be maintained pursuant to Board of Supervisors' Policy A-43, *County Records Management and Archives Policy*. All documentation is subject to audit and/or review. Departments/agencies are responsible for ensuring documentation is maintained to comply with the provisions of this policy. **Failure to maintain mileage records for county vehicle use will result in the reporting of the fair market value of the use of the vehicle as taxable income to the employee.**

Commuting between home and the worksite is categorized as personal use by the IRS and may be a taxable benefit even when job assignments require the overnight retention of vehicles. Department heads are responsible for ensuring an accurate report of personal use of vehicles, as defined by IRS regulations, is reported to the Auditor-Controller's Office on a regular basis. The procedures for submitting this information shall be coordinated with the Auditor-Controller's Office. The Auditor-Controller's Office is responsible for ensuring payroll reporting of vehicle benefits is consistent with IRS regulations.

**Reference:**

Minute Order 3.7 of 05/07/96  
Minute Order 3.1 of 07/01/03  
Minute Order 3.3 of 04/10/07  
Minute Order 3.6 of 07/14/09  
Minute Order 3.10 of 07/27/10  
Minute Order 3.3 of 03/29/22