Procedure County Vehicle and Vehicle Allowance Record Keeping for Elected Officials and Executive Officers	**Last Update:** August 2012

References: County Policy Manual- Vehicle Options for Elected Officials and Executive Officers

Purpose: To provide record keeping procedures for Elected Officials and Executive Officers who accept a County Vehicle or Vehicle Allowance.

A. Elected Officials (Other than Sheriff, Coroner, and District Attorney)

1. Driving Records for Vehicle Option

   a. The Elected Official shall maintain a driving record to show commuting mileage, business mileage, and personal mileage. If the Elected Official does not maintain driving records, the value of the vehicle will be considered taxable income.

   b. The timing of the record shall be December 1 of the previous tax year to November 30 of the current tax year. (EX: December 1, 2006 through November 30, 2007).

   c. For business mileage, the record shall document the date, place and business purpose. For commuting mileage, the record shall document date. Personal mileage shall be reimbursed to the County.

2. The Elected Official will receive a mileage summary worksheet from the Jefferson County payroll office in early November. This summary shall be completed by the employee using the above mentioned record and turned back in to the payroll office no later than November 25 of the current tax year.

3. Using the summary completed by the Elected Official, the payroll manager will include the applicable taxable benefit on the December 5 payroll. This information is for tax purposes only.

B. Sheriff, Coroner, and District Attorney

1. The Sheriff, Coroner, and District Attorney shall maintain a driving record to show personal mileage when not on call. This timing of the record shall be December 1 of the previous tax year to November 30 of the current tax year. (EX: December 1, 2006 through November 30, 2007).

2. The Sheriff, Coroner, and District Attorney will receive a mileage summary worksheet from the Jefferson County payroll office in early November. This summary shall be completed by the employee using the above mentioned record and turned back in to the payroll office no later than November 25 of the current tax year.

3. Using the summary completed by the Sheriff, Coroner, and District Attorney, the payroll manager will include the applicable taxable benefit on the December 5 payroll. This information is for tax purposes only.

C. Executive Officers

1. Vehicle Allowance: The Executive Officer shall not be required to maintain a driving record and will not be reimbursed for mileage.

2. For Executive Officers who had a county vehicle prior to the adopted date of the policy:

   a. The Executive Officer shall maintain a driving record to show commuting and personal mileage. This timing of the record shall be December 1 of the previous tax year to November 30 of the current tax year. (EX: December 1, 2006 through November 30, 2007).

   b. The Elected Official will receive a mileage summary worksheet from the Jefferson County payroll office in early November. This summary shall be completed by the employee using the above mentioned record and turned back in to the payroll office no later than November 25 of the current tax year.

   c. Using the summary completed by the Elected Official, the payroll manager will include the applicable taxable benefit on the December 5 payroll. This information is for tax purposes only.