



The RMAA Review

News from the Rural Municipal Administrators'
Association of Saskatchewan

December, 2014

2014 WINTER NEWSLETTER!!!

PLAN NOW TO ATTEND THE 2015 CONVENTION:

The 2015 Annual RMAA Convention will be held at the Saskatoon Inn Hotel in Saskatoon from Monday, May 11th to Thursday, May 14th. As always, the block of rooms will fill up quickly. A reservation fax sheet for the Saskatoon Inn Hotel is included in this package of information for your convenience. As you likely know, our block of rooms at the Saskatoon Inn is never large enough to accommodate all of our members so we suggest you fax your reservation back to the Saskatoon Inn right away. Reservations will be accepted on a first come, first serve basis by the Saskatoon Inn so if the block is full, you can ask to be placed on a waiting list or you can look for accommodations elsewhere. If you are not able to book a reservation at the Saskatoon Inn there are a number of other hotels in the area (Heritage Inn, Travelodge, etc.) that are quite close and convenient.

RURAL SUPERIOR 'A' CERTIFICATES!!

We would like to congratulate two Administrators who recently attained their Rural Superior 'A' Certificate:

NAME:
KENNEDY, Jody
PRISIAK, Sharolyn

R.M.:
Shamrock No. 134
Emerald No. 277

RURAL 'A' CERTIFICATES!!

We would also like to congratulate the following administrators who have recently attained their Rural 'A' Certificates.

NAME:

BENSON, Lorna
RIPPLINGER, Cathy

R.M.:

Canwood No. 494
Pense No. 160

ANNUAL RMAA MEMBER SURVEY:

Don't forget to complete and return your annual membership survey promptly in January.

Last year we used 'Survey Monkey' to assist us in conducting our annual surveys in the hope that our members' response rates would improve. Last year's response was tremendous - over 98% of you responded!

Many thanks to each of you for making it a priority to complete this survey.

We will again use 'Survey Monkey' and we'll send the survey in mid to late January, 2015. We intentionally keep the member survey as brief as possible so that it will only take three to five minutes to complete. Note that there will be yet another question on the survey concerning retirements as we continue to track the number of Administrators who will be in a position to, or expect to, retire in the near future. Impending retirements is a statistic that we feel we must track each on an ongoing basis.

The summary salary information is also an important and integral part of the data presented when the Salary Negotiation Committee meets with the SARM Board. Remember that your individual survey information is kept strictly confidential but we will share the summary results with you in the spring newsletter.

Please remember to complete and return your member survey as soon as you receive it in January!

WELCOME NEW MEMBERS!!

We would like to welcome the following new administrators who have recently achieved their Rural 'C' Certificates. Good Luck in your new profession!

| CERT# | NAME: | MUNICIPALITY: | CERT DATE: |
|-------|-----------------------|--------------------------|--------------------|
| 1444 | NELSON, Yvonne | Lacadena No. 228 | May 30, 2014 |
| 1445 | McCULLOUGH, Ron | Sherwood No. 159 | July 17, 2014 |
| 1446 | STRICKER, Valerie | Wallace No. 243 | July 17, 2014 |
| 1447 | MARTIN, Elizabeth | Lakeland No. 521 | July 17, 2014 |
| 1448 | HERAUF, Lynette | South Qu'Appelle No. 157 | August 8, 2014 |
| 1449 | HAHN, Dianne | Swift Current No. 137 | August 28, 2014 |
| 1450 | STRONG, Krystal | Lumsden No. 189 | September 22, 2014 |
| 1451 | DEOBALD, Rachel | Mountain View No. 318 | September 22, 2014 |
| 1452 | COWAN, Dara | Gravelbourg No. 104 | September 23, 2014 |
| 1453 | PILSNER, Rosalyn | Lac Pelletier No. 107 | December 1, 2014 |
| 1454 | RINTOUL, Anna | Blucher No. 343 | December 1, 2014 |
| 1455 | RUSHKEWICH, Bridgette | Wallace No. 243 | December 1, 2014 |

LOU JACOBS AWARD FOR 2015:

Enclosed in your package is an information sheet for the Lou Jacobs Award. If you wish to submit a nomination, please make sure that it is received in our office by February 15th, 2015!!

2015 RMAA MEMBERSHIP DUES:

As you will note, the annual fee for active members has not increased for 2015. A regular membership fee for 2015 is still \$350.00 while Associate memberships fee will remain at \$75.00.

We have enclosed a separate membership invoice as part of your package. This is the only notice that you will receive for RMAA membership dues!

The RMAA policy regarding membership fees is as follows:

Membership fees are due by January 31st of each year.

For those who wish to do so, we will also allow a two part payment. One half of the fee (\$175.00) is to be paid no later than January 31st and a post-dated cheque for March 31st for the other half (\$175.00) must be included.

We want to acknowledge and thank Councils for recognizing that the RMAA membership fees fund valuable committee work that not only benefits administrators but also benefits councils and rural ratepayers.

We note that last year's member surveys indicated that 95% of R.M. Councils pay the annual RMAA membership fee on behalf of their Administrator.

DALE MALMGREN RETIRES:

When the Province stepped away from being involved in the rural municipal administration certification process, SARM and RMAA jointly took on the role and the Rural Board of Examiners, as we now know it, was born. That happened in 2001. The Board was formed and one of the first orders of business (and possibly the most important) was to appoint two office inspectors.

Dale Malmgren was one of those original office inspectors. At the end of 2014 Dale will retire from this position. That's a very long run, 2001 until 2014!

As part of those office inspections, Dale always tried to help Administrators by providing sound advice and helpful suggestions. The Executive, together with all of our members, owe Dale a huge debt of gratitude for his work over the years. Thank you Dale!

Staying with news from the Rural Board of Examiners, we are very pleased to announce that Ida-Mae Leek, former Administrator of the R.M. of Gull Lake will replace Dale as an office inspector. Ida-Mae joins Donna Strudwick as our current office inspectors for the Rural Board of Examiners.

Welcome Ida-Mae!

GST REMINDER FOR ROAD HAUL AGREEMENTS:

We recently received information concerning GST and road haul agreements and overweight permits which you should be aware of.

This came via Graham Leflar of the Saskatoon GST Office who writes the following:

"This issue has to do with the issuance by a municipality of a permit under a road haul, road maintenance or similar agreement. They're also often referred to as overweight permits. As you and many of the administrators are aware, I've done a couple of presentations in the past in which I have stated that the issuance of these permits by the municipality is a taxable supply for GST/HST purposes. As a result, a municipality that is registered for GST/HST purposes is generally required to collect the GST on these permits and where it is not yet registered, revenues from these permits would be included in determining whether it is over the \$50,000 small supplier threshold and would be required to become registered.

The following is the explanation for this position that I have included in a number of rulings that have been issued to RMs:

It is important to distinguish between the supply of a road maintenance service and the supply or supplies made by a municipality to a contractor (e.g., a gravel hauler, an oil company) under what are commonly referred to as "road haul agreements" or "road

maintenance agreements". In these cases, because the hauling operations carried out by the contractor typically involve goods that are significant in nature and likely to cause severe damage to the municipality's roads, we understand that the municipality requires the contractor to enter into a road haul or road maintenance agreement, which essentially provides for the municipality to recover the extra costs it will incur to maintain the road as a result of the contractor's hauling operations.

Although these agreements usually discuss road maintenance costs, the purpose of the agreement is to allow the contractor to transport goods along a portion of a municipal road for a specified period and therefore, the only supply acquired by the contractor is the right to use the municipal road. As such, it is our general position that the supply made by the municipality under these arrangements is one of the right to use or have access to the municipality's roads (i.e., property of the municipality).

*Although supplies of permits by a municipality are generally exempt under section 20 of Part VI of Schedule V, a supply of a right to enter, to have access to or to use **property of a municipality** is excluded from this exempting provision for supplies of permits and similar rights by paragraph 20(l) of Part VI of Schedule V. As such, the supply of such a right is a taxable supply that is subject to the GST/HST.*

As you'll note from the portion in bold, for the exclusion from the exemption (i.e., making it a taxable supply) to apply, the supply of the permit by the municipality must relate to the use of the municipality's roads (i.e., property of the municipality, not property of another entity). What has recently come to my attention is that there may be situations where the Province of Saskatchewan has given direction and control over certain portions of provincial highways to a municipality, including the right to issue road use permits. In these situations, we would generally view the municipality as the entity being the supplier of the permit rather than just acting as agent of the Province. However, the road is still property of the Province, not the municipality, and so in these cases, the supply of the permit would generally not be excluded from the exemption by paragraph 20(l) of Part VI of Schedule V. In that case, the supply of the permit by a municipality regarding the right to travel on a provincially owned road would remain an exempt supply for GST/HST purposes. A registrant municipality would not be required to collect the GST on the sale of the permit and a non-registrant municipality would not be required to include those revenues in determining if it is required to register.

Therefore, I suggest that if a municipality is involved in any matter regarding road permits where they are either issued in relation to a provincial highway, or where it is not clear whether it may be acting as agent of the Province, the administrator should maybe contact me to discuss the issue before deciding whether or not to charge the GST on the sale of the permit.

Feel free to contact me either by telephone or by email if you have any questions."

Thanks,

Graham Leflar

306-975-4733 | facsimile / telecopieur 306-975-4418

Interpretation Analyst | Analyste principal des interprétations techniques

Legislative Policy and Regulatory Affairs, GST/HST Rulings - Prairie Region

Canada Revenue Agency | 340 3rd Avenue N | Saskatoon SK S7K 0A8

Government of Canada

PROPOSED RMAA BYLAW AMENDMENT:

The Executive of the RMAA serves notice that it will introduce and ask for your support of a bylaw amendment to Bylaw No. 4 at the May, 2015, convention. The amendment deals exclusively with the status of the Past President of the RMAA. The Bylaw is below with proposed wording and explanations highlighted.

BYLAW No. 4**A BYLAW OF THE RURAL MUNICIPAL ADMINISTRATORS' ASSOCIATION OF SASKATCHEWAN TO PROVIDE FOR THE ELECTION AND APPOINTMENT OF OFFICERS:**

The officers of the Association shall consist of a President, a Vice-President, an Executive-Director and six Directors who, together with the ex-officio members hereinafter referred to, shall constitute the Executive Board of the Association.

The Ex-Officio members of the Board shall be:

The Immediate Past President of the Association.

The incumbent for the time being of the Office of President of the Saskatchewan Association of Rural Municipalities.

a) The President and Vice-President shall be elected at large by the annual convention and shall hold office until the adjournment of the next annual convention. In the event that a successor is not duly elected the position shall be deemed to be vacant at the close of that convention.

b) Voting at all elections for President and Vice-President shall be by ballot.

c) Nominations at all elections for President and Vice-President shall be made on written nomination papers, signed by two members in good standing, and the candidates acceptance.

d) The nomination papers for President to be handed to the Secretary of the Convention prior to the time and day shown on the convention program. If no nominations are received the returning officer shall declare and announce another nomination period.

e) Nomination papers for Vice-President shall be handed to the Secretary of the Convention during a designated period of 5 minutes as shown on the convention program and the election shall forthwith take place. If no nominations are received the returning officer shall declare and announce another nomination period.

For the purpose of electing six directors, the Province shall be divided into six divisions as contained in Bylaw No. 09, and the active members present at the convention from each division shall elect a director for the Division and each Director shall, save as provided in paragraphs 4, 5, 6 and 10 hereof, hold office for two years.

Upon the adoption of these bylaws at the 1984 convention, Directors for the odd numbered divisions shall be elected in 1984 for a two year term. Current directors for the even numbered Divisions shall remain in office until the 1985 convention, and shall be elected for a two year term at that time. Thereafter three Directors shall be elected every year.

In every case where a Director of the Association ceases to be a member in good standing in the Association before his/her term of office has expired, his/her office as Director shall automatically become vacant and if the said vacancy should occur on or before December 1st in any year, the Executive shall within 45 days hold a nomination and election for a Director to fill the unexpired portion of the term of office which has become vacant.

In every case where a Director ceases to be an Administrator for a Rural Municipality in the Division for which he/she was elected, his/her office as Director shall automatically become vacant and if the said vacancy should occur on or before December 1st in any year, the Executive shall within 45 days

of the date the office becomes vacant hold a nomination and election for Director to fill the unexpired portion of the term of office which has thus become vacant.

In every case where the Vice-President of the Association ceases to be an Administrator for a Rural Municipality, or resigns his/her office for any reason or ceases to be a member in good standing in the Association, his/her office shall automatically become vacant. In this event, the office of Vice-President will remain vacant until the election to be held at the next annual convention.

In every case where the President of the Association ceases to be an Administrator for a Rural Municipality, or resigns his/her office for any reason or ceases to be a member in good standing in the Association, his/her office shall automatically become vacant. In this event, the office of President will remain vacant until the election to be held at the next annual convention. In the interim, the Vice-President shall assume the roles and responsibilities of President of the Association.

EXPLANATION OF PROPOSED BYLAW AMENDMENT:

The status of the Immediate Past President of the RMAA has been largely unaddressed in our bylaws (with the exception of Section 12 of Bylaw No. 4) The proposed amendment (6.3 below) deals specifically with a situation where the Immediate Past President of the RMAA resigns or retires as an active member (Administrator) of an R.M. The other proposed amendment (6.4 below) deals with the situation where the immediate Past President is not able to serve or does not wish to serve as the ex-officio on the RMAA Executive. The knowledge that an RMAA Past President brings to the RMAA Executive through his/her firsthand experience with both the SARM Board and the RMAA Executive is invaluable to the continued success of our entire Association and all of its members.

- 6.1 In the event that the Immediate Past President of the Association ceases to be an Administrator for a Rural Municipality, whether due to retirement or resignation, but continues to be a member in good standing and pays either an annual Active Membership or an annual Associate membership to the Association, his/her office shall not be deemed vacant. In this event, the Immediate Past President may remain in the ex-officio position of the Executive Board until such time as the incumbent ceases to be President by elective process. This section shall not apply when a vacancy of the ex-officio position (Immediate Past President) has been caused by circumstances described in Section 12 herein
- 6.4 In the event that the Immediate Past President of the Association declines to sit or is unable to sit as ex-officio on the RMAA Executive for any reason, the Executive Board may invite a Past President of the RMAA to fill the ex-officio position and that person may serve in the ex-officio position of the Executive Board until such time as the incumbent ceases to be President by elective process. That person selected must be a member in good standing and pay either an annual Active Membership or an annual Associate membership to the Association.
7. All elections of officers to the Executive Board of the Association shall be by ballot. A majority of votes shall decide all elections.
8. One scrutineer may be appointed by each candidate at any election and any member in good standing who is not a candidate may be appointed a scrutineer. The Returning Officer shall report the names of the successful candidates and the number of votes for each candidate.
9. The Executive Board shall appoint an auditor who, is a person or partnership certified by the Board of Examiners appointed pursuant to The Department of Rural Development Act, or a person who is a member, or a partnership whose partners are members of any society or association of accountants approved by the Board and constituted by an Act.
10. If a Director of this Association is elected as a member of the Legislature or Parliament, his/her position as a Director of the Association shall automatically become vacant and if the vacancy should occur on or before December 1st in any year, the Executive Board shall within 45 days hold a nomination and election for a Director to fill the unexpired portion of the term of office which has thus become vacant.
11. If the President or Vice-President is elected as a member of the Legislature or Parliament or ceases to be a member in good standing his/her position as President or Vice-President shall automatically become vacant and the vacant position shall be filled at the next ensuing annual convention.
12. If the Immediate Past President of the Association is elected as a Member of the Legislature or Parliament or ceases to be a member in good standing his/her position as Immediate Past President of the Association shall cease. In this event, the Executive Board may invite a Past President of the RMAA to fill the ex-officio position and that person may serve in the ex-officio position of the Executive Board until such time as the incumbent ceases to be President by elective process. That person selected must be a member in good standing and pay either an annual Active Membership or an annual Associate membership to the Association
13. This Bylaw shall come into force June 1, 1995.

2014-2015 RMAA EXECUTIVE:

This is your Executive Board for 2014-2015:

President
Vice-President
Director Ex-Officio
Immediate Past President
Executive Director

Tim Leurer, Kelvington
Wendy Gowdas, Leroy
Ray Orb, Cupar
Don McCallum, Cut Knife
Kevin Ritchie, Wilcox

Division Directors

Division 1
Division 2
Division 3
Division 4
Division 5
Division 6

Sheila Keisig, Balcarres
Tammy Franks, Limerick
Lori McDonald, Elrose
Edith Goddard, Leross
Gary Dziadyk, Aberdeen
Glenda Giles, Kindersley

MERRY CHRISTMAS!!!

On behalf of President Tim Leurer and the entire RMAA Board of Directors, I would like to wish everyone a wonderful Christmas holiday and a Happy New Year!

Kevin Ritchie, Executive Director
Rural Municipal Administrators' Association of Saskatchewan
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E-mail: rmaa@sasktel.net

