

The RMAA Review

News from the
Rural Municipal Administrators'
Association of Saskatchewan

April, 2015



95th *Annual Convention Edition*

CALL TO CONVENTION 2015!!!

It is with great pleasure that RMAA President Tim Leurer and the Board of Directors announce that the 95th Annual Convention of the RMAA will be held at the Saskatoon Inn Hotel from Monday, May 11th to Thursday, May 14th, 2015.

Your Executive has put together an informative and entertaining convention program – a balance of time for learning and time for renewing acquaintances. The Willows Golf registration and the 'Women On The Go' Tour registration were e-mailed to you a short time ago. Links to the RMAA website for the draft convention program, audited statement of financial position, audited statement of operations, golf registration and the 'Women On The Go' Tour registration, as well as this convention newsletter are being e-mailed to all Active RMAA members and mailed or e-mailed to all Honourary and Associate members.

2015 ANNUAL GOLF TOURNAMENT & LADIES TOUR

The convention golf tournament registration forms and the 'Women On The Go' Tour were e-mailed to you earlier and are now also available on the RMAA website (www.rmaa.ca).

Don't forget to mail your completed golf registration and your **\$90.00 cheque to the RMAA Golf Committee Member, Sheila Keisig, before April 29th.**

You will note that bus service is being provided from the Saskatoon Inn Hotel and the Heritage Inn Hotel to the Willows Golf Course so plan to jump on board a bus instead of driving to the golf course yourself. Note that the leave time from the Saskatoon Inn to the Willows is **10:00 a.m. sharp.**

This is a fun, no pressure event, and a perfect way for you to meet other Administrators. We encourage everyone to sign up for golf, participate and have fun!

The "Women On The Go" Tour registrations must also be received **before April 29th**. **Make your \$100.00 cheque to the RMAA.** The bus for the "Women On The Go" Tour will leave from the Saskatoon Inn on Monday at **11:00 a.m. sharp**

2015 LOU JACOBS AWARD RECIPIENT

We are very pleased to announce that **David Marit** will receive the 2015 Lou Jacobs Award. David certainly needs very little introduction to our organization as he served as SARM's President for eight years and served as Director Ex-Officio on our Executive during that time. Throughout his municipal career, Dave provided outstanding leadership and clearly demonstrated his dedication to the RMAA, SARM and the Province.

Dave has given much to both his community and rural Saskatchewan and he is a very deserving recipient of the R.M.A.A.'s highest award. The Lou Jacobs Award will be formally presented to Dave during the Wednesday, May 13th SMHI banquet. Congratulations Dave!!!

RETIREMENTS

On behalf of the RMAA, we extend best wishes to the following RMAA members who have recently retired (or are about to):

<u>NAME</u>	<u>R.M. NAME & NO.</u>	<u>TOWN</u>
Darwyn Mackenzie	Langenburg No. 181	Langenburg
Sharon Ciesielski	Keys No. 303	Canora
Shawn Antosh	Vanscoy No. 345	Vanscoy

If you know of any retired Administrator that we have inadvertently missed who has retired since last convention, please let me know.

GST ON OVERWEIGHT PERMITS

The following e-mail recently came from Graham Leflar of the Canada Revenue Agency, GST Policy Branch, as an update to information respecting GST and overweight permit that he had provided to us several months ago:

“Kevin,

We have received an update on the issue that I contacted you both on back in October. After further discussion with my colleagues in our Ottawa Headquarters, I would like to clarify that the issuance by a municipality of **an overweight permit will generally be exempt** for GST/HST purposes, whether it relates to the use of **either** a municipal road or a provincial highway. The reason is that we don’t view the permit as evidence of a right to use the road, but rather a right to operate a specific overweight vehicle on the road. As a result, the supply is not excluded from exemption by paragraph 20(l) of Part VI of Schedule V, which is described below.

The distinction may seem small but this supply differs from the rights provided under a road maintenance agreement or road haul agreement where a company is given the right to use the roads for the purpose of hauling gravel, oil or other products. Those rights are not considered a permit to begin with and they also relate more to the right to use the roads as opposed to the right to operate a specific vehicle.

So, to summarize, if a municipality issues an overweight permit, the sale of the permit will generally be exempt. If a municipality supplies certain rights under a road maintenance or similar agreement, the supplies will generally be taxable. Note that there may be cases where a company who is a party to a road maintenance agreement (and paying GST on the payments) may be required to purchase an overweight permit for additional consideration because they want to operate a vehicle that is over the weights allowed for in the road maintenance agreement. If it is a separate supply of an overweight permit, it would generally be exempt even though it relates to the taxable supplies made under the road maintenance agreement.

Again, as I touched on in my October email, revenue from taxable supplies (e.g., road maintenance agreements) goes into determining if a non-registered municipality must become registered (i.e., the \$50,000 small supplier threshold), whereas revenue from exempt supplies (e.g., overweight permits) does not impact whether the municipality must register for GST/HST purposes. It’s also important to note that I am referring only to overweight permits in discussing this matter. Not all permits that a municipality might issue would be exempt. Some examples of permits that would be excluded from exemption by paragraph 20(l) of Part VI of Schedule V as a right to use or have access to municipal property (and therefore taxable) would be entrance fees to municipal facilities such as arenas or swimming pools, camping permits etc...

I hope that I’ve clarified our position on these issues. Please pass on this update to your administrators and be sure to stress that they should contact me if they have any questions at all. Also, if you think that having me do another presentation at an upcoming regional or provincial convention would be a good idea, then let me know and I’ll see what I can do.

Thanks again,
Graham”

WELCOME NEW MEMBERS!!



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

CERT#	NAME:	MUNICIPALITY:	CERT DATE:
1456	Donna Goertzen	Montrose No. 315	March 23, 2015
1457	Kali Tourney	Cana No. 214	March 23, 2015
1458	Tamara Knight	Morse No. 165	March 23, 2015
1460	Sharon Stacey	Beaver River No. 622	March 23, 2015
1461	Kimberly Adams	Progress No. 351	March 23, 2015
1462	Ashley Latulippe	Nipawin No. 487	March 23, 2015

2015 MEMBERS' SURVEY

The results of the annual members' survey are summarized herein. We can't overstate the importance of having this summary information, especially when it comes time for the annual salary negotiations with SARM.

This year we again used the services of SurveyMonkey.com to help us with the members' survey. We found that SurveyMonkey was a tremendous improvement in polling our members as it shortened the time it took for our members to complete the survey and simplified the process for compiling the results. With such positive results, we intend to use SurveyMonkey again in the future.

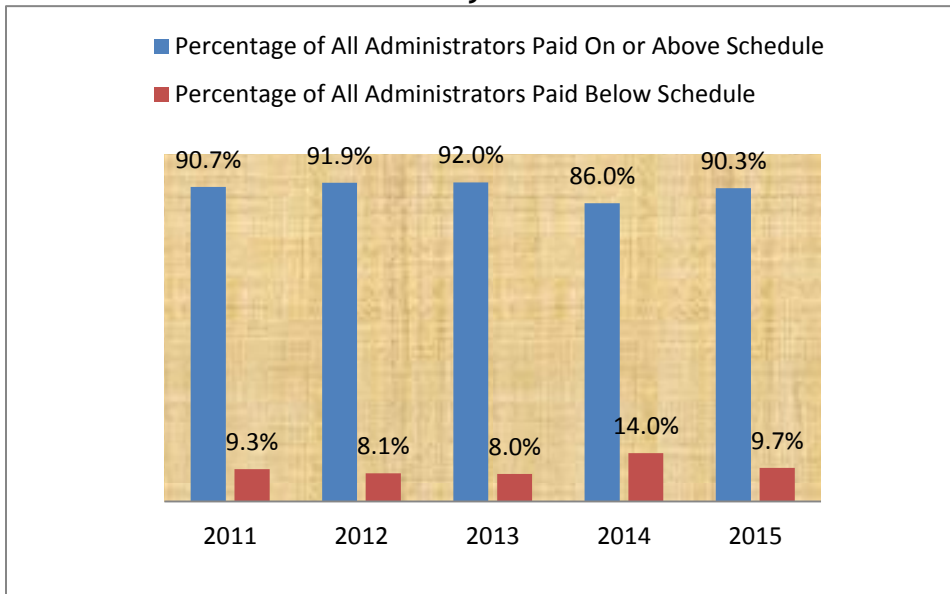
2015 was again a very good year for membership responses. We took into account the joint R.M. office situations and the R.M.s that currently have acting or relief administrators. With those considerations, we believe that just over 95% of all possible surveys were returned. On behalf of the Executive, we extend our thanks to the majority of our members who are so very conscientious when it comes to completing the survey in a timely fashion.

Below are the summary results of the various 2015 members' survey questions:

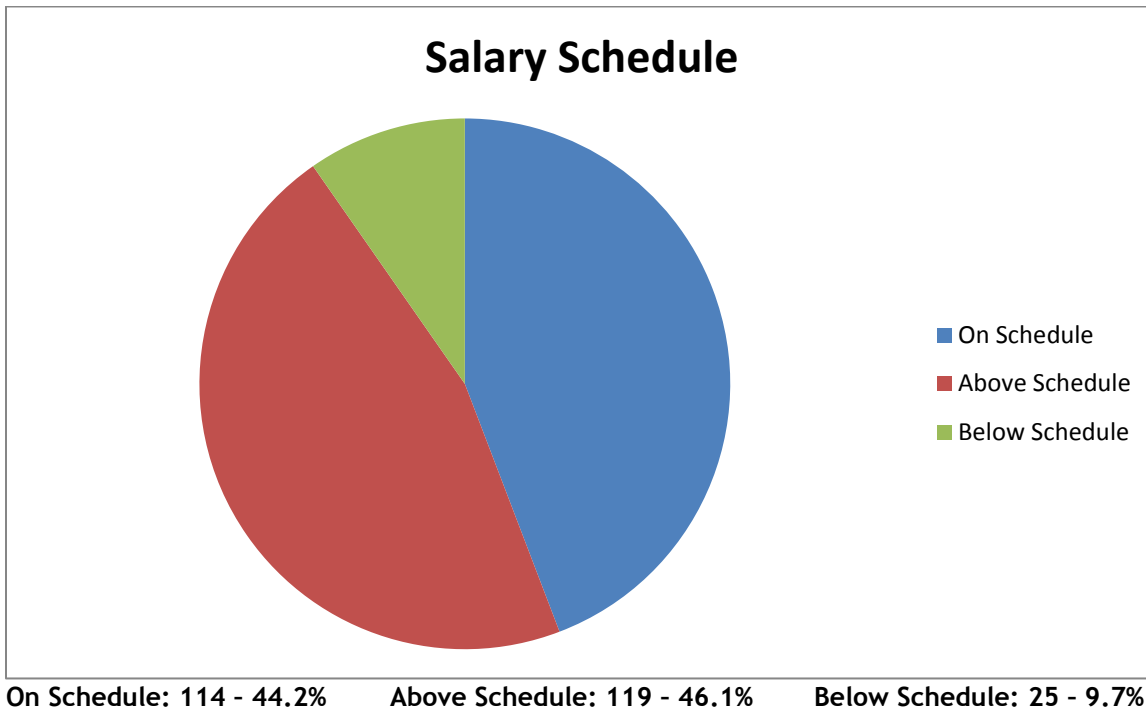
TOTAL COMBINED MALE & FEMALE ADMINISTRATORS – 258 Respondents

YEAR	On Schedule	Above Schedule	Below Schedule	PERCENT
2015	44.2%	46.1%	9.7%	100.00%
2015	114	119	25	258 Total Responses
2014	43.6%	42.4%	14.0%	100.0%
2013	52.0%	40.0%	8.0%	100.0%
2012	51.3%	40.6%	8.1%	100.0%
2011	48.4%	42.3%	9.3%	100.0%

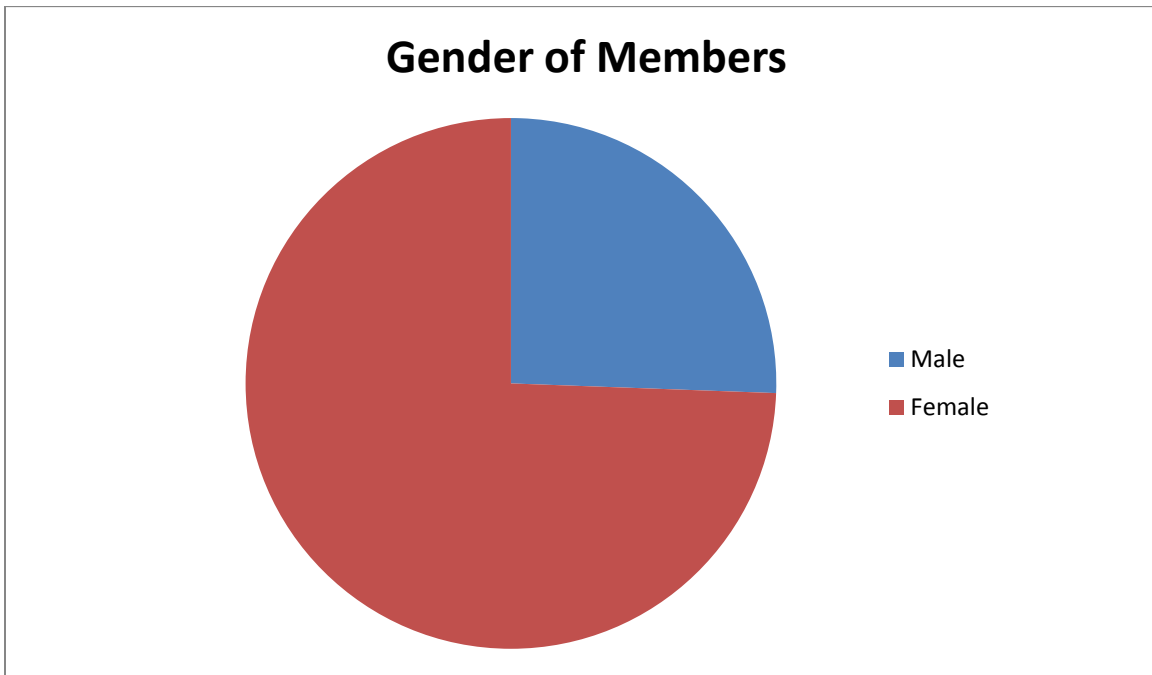
RMAA Member Salary Data - 2011 to 2015



Salary Schedule



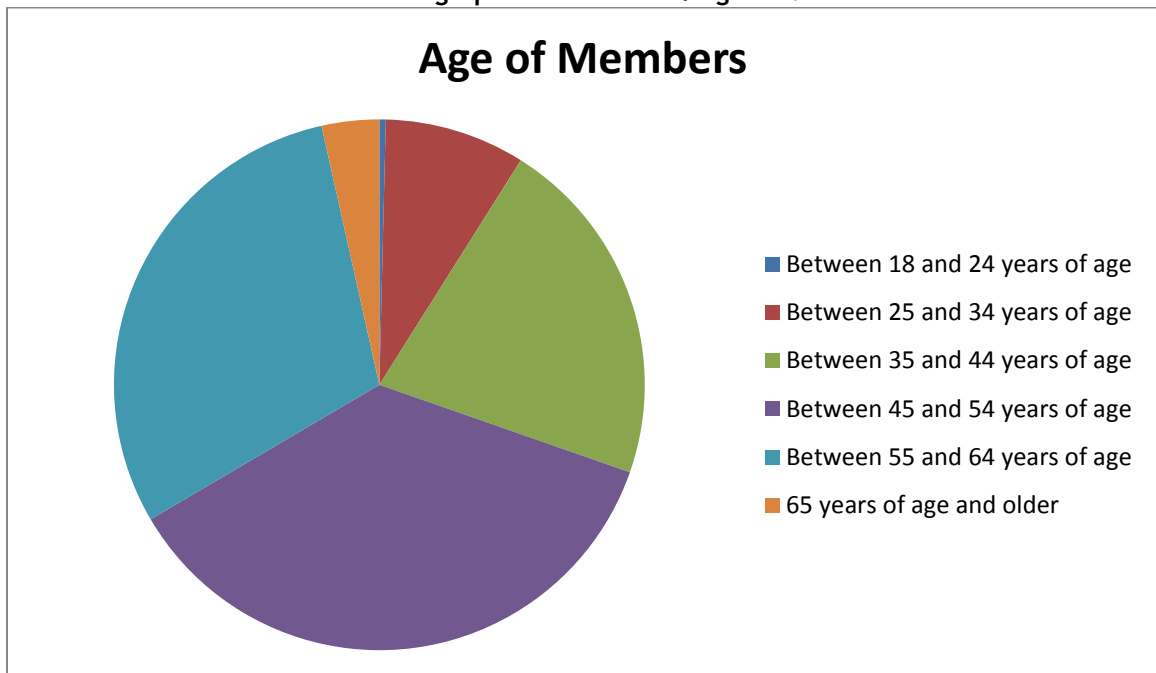
Demographic Question: You are:



Male - 66 (25.6%)

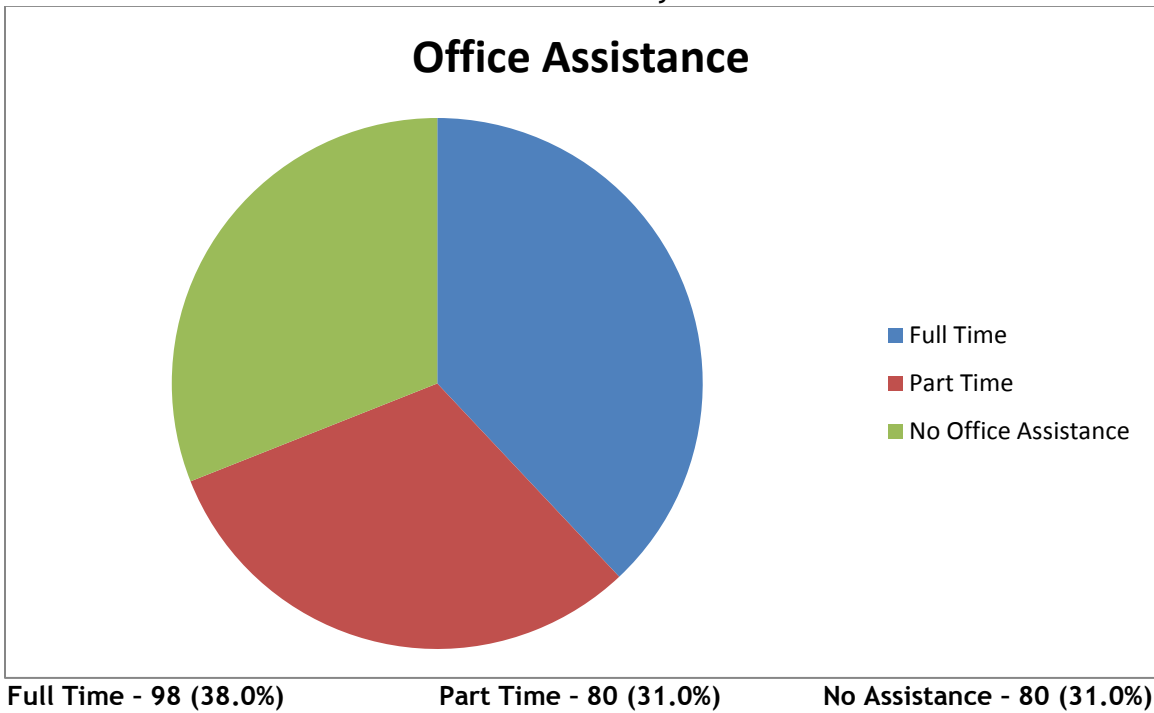
Female - 192 (74.4%)

Demographic Information: Age of Members

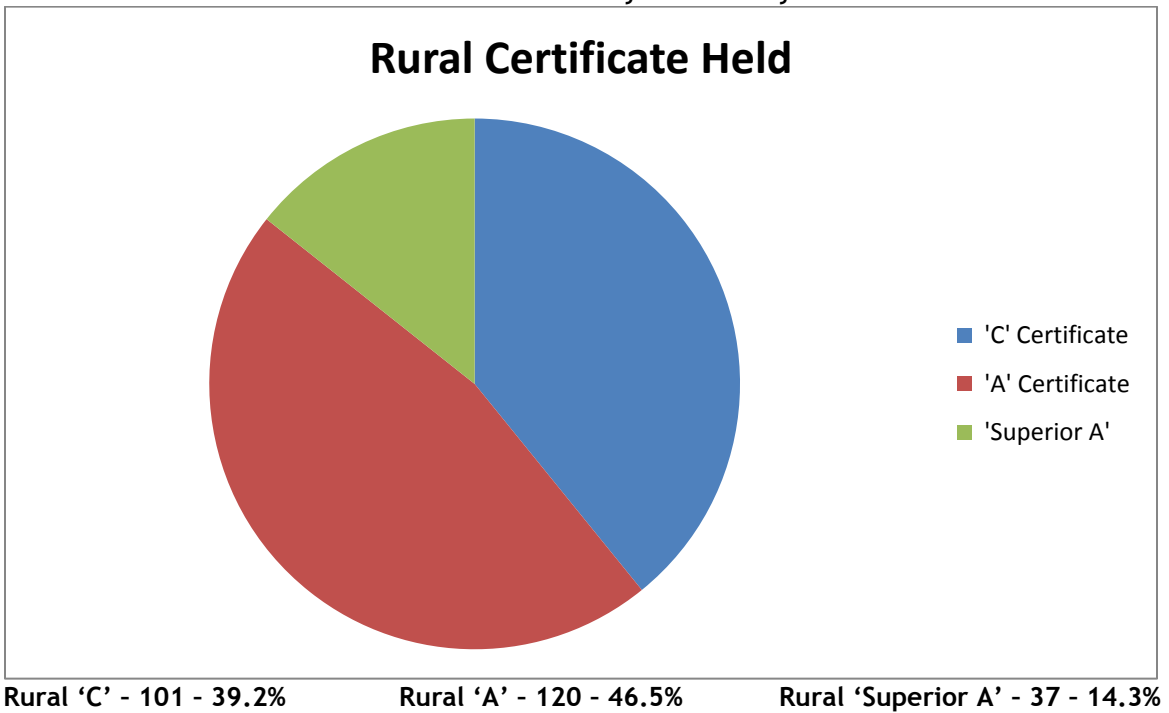


18-24 - 1 - 0.4%
25-34 - 22 - 8.6%
35-44 - 55 - 21.4%
45-54 - 93 - 36.2%
55-64 - 77 - 30.0%
65 + - 9 - 3.5%

Describe the office assistance in your office:



What Rural Certificate do you currently hold?



RETIREMENT QUESTION

We once again asked about individual intentions respecting retirement. This is vitally important information for the Province, SARM and RMAA as the three groups collectively develop and fund programs to help replace retiring administrators.

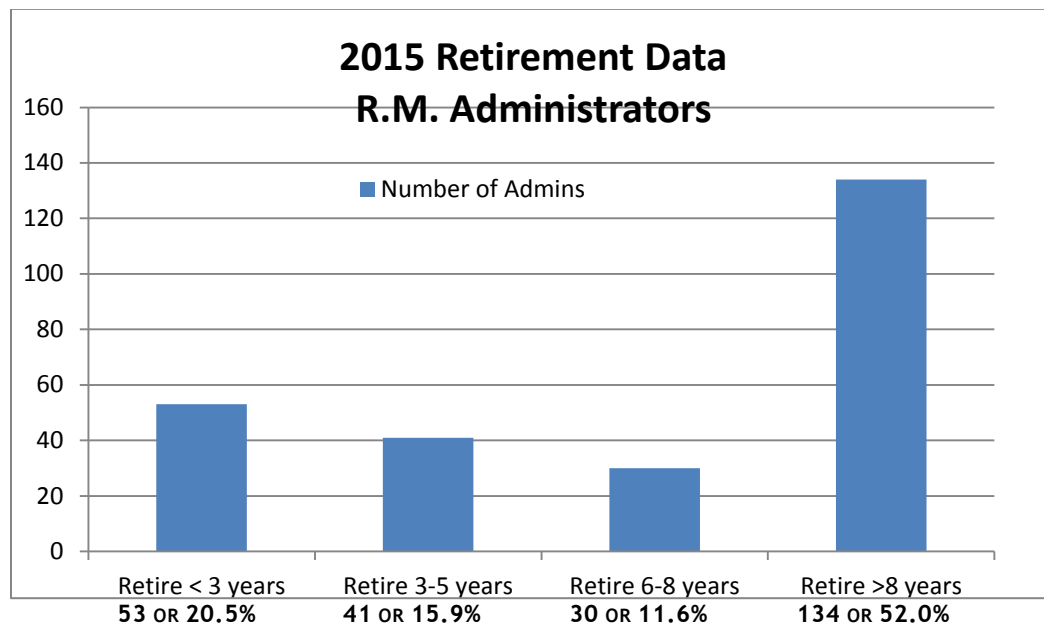
The survey results are below:

Plan to retire in less than 3 years – 53 administrators or 20.5%;

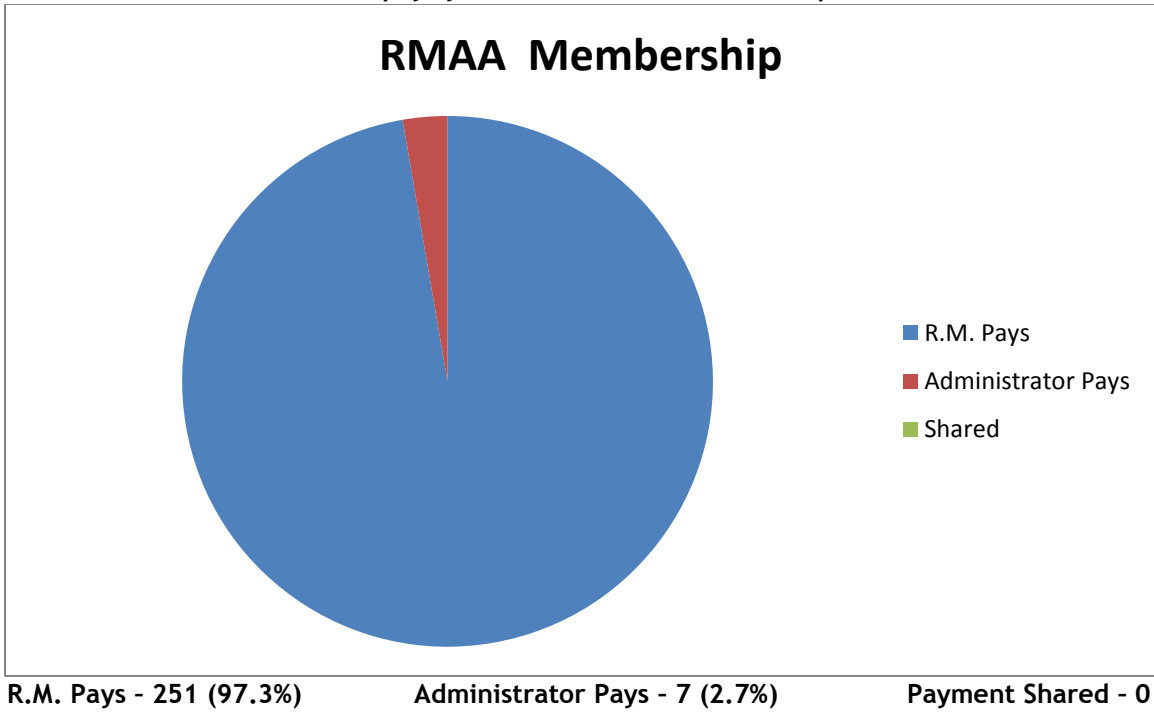
Plan to retire in 3 to 5 years – 41 administrators or 15.9%;

Plan to retire in 6 to 8 years – 30 administrators or 11.6%;

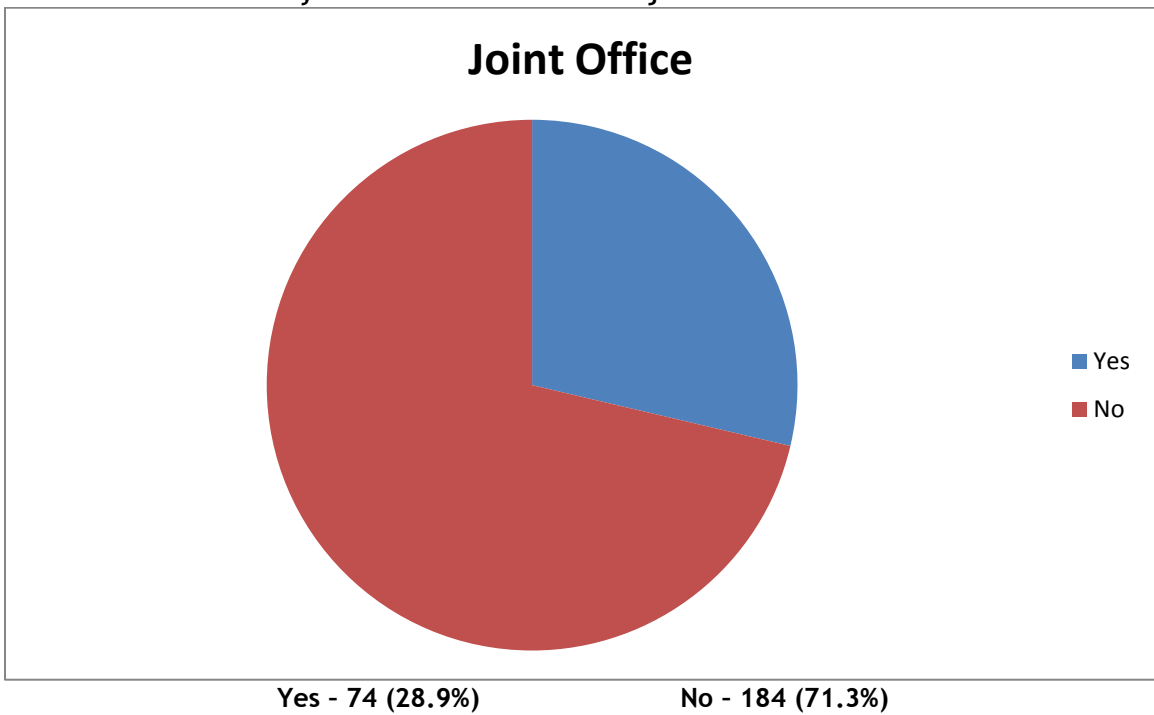
Plan to work for more than 8 years – 134 administrators or 52.0%.



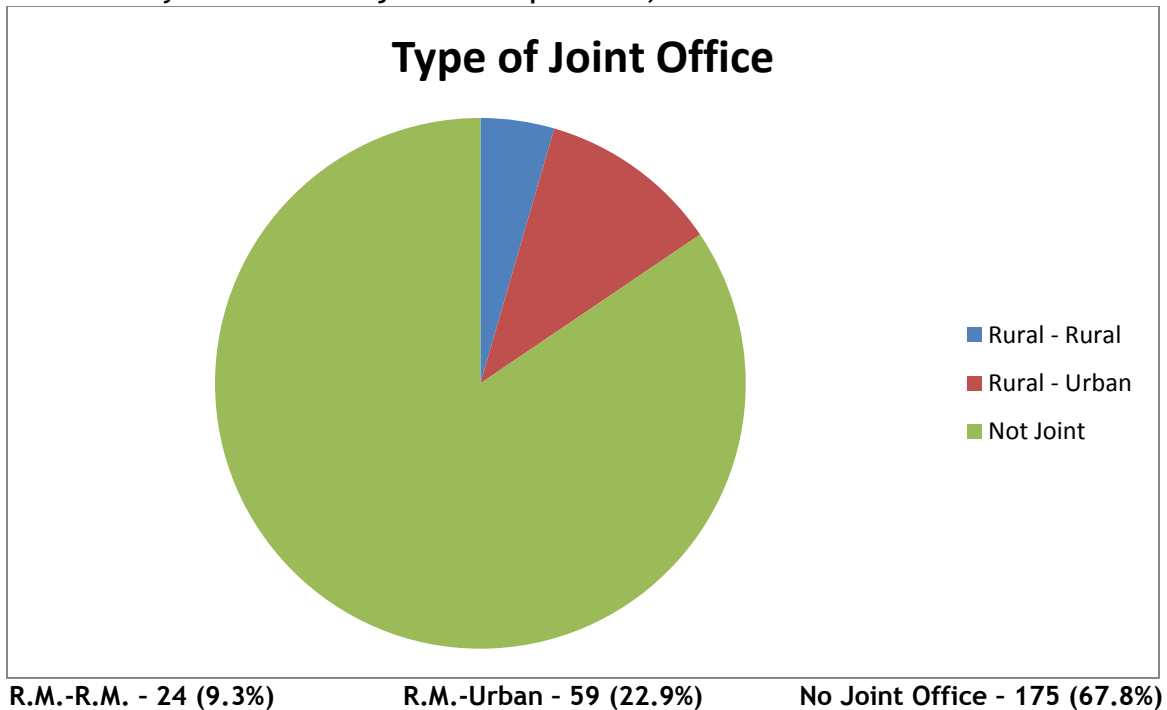
Who pays your annual RMAA membership?



Are you the Administrator for a joint office situation?



If you administer a joint municipal office, it could be best described as:



YOUR 2014-15 RMAA BOARD OF DIRECTORS

President
Vice-President
Director Ex-Officio (SARM President)
Immediate Past President
Executive-Director

Tim Leurer, Kelvington
Wendy Gowda, Leroy
Ray Orb, Fife Lake
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

Hope to see you at convention 2015!!!

Kevin Ritchie , Executive-Director,
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