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1 SCHEDULE

The Schedule provides a timeline for annual tasks.

1.1 JANUARY

1.1.1 January 2 (After an Election) – Area Authority Board

- Each Director must sign and provide a Declaration by Member of Area Authority form (AC-328) to the Secretary-Treasurer.

1.1.2 January 2 – Secretary-Treasurer

- Reconcile and send the Tax Account Statement (Form AC-286) to the Rural Municipality (RM) Secretary-Treasurer and provide a copy to the Auditor.
- Provide the Board Director Guide to any new Directors; see Appendix B.

1.1.3 Before January 31– Area Authority Board

See First Meeting Agenda – Template

- Board to elect the Chair and Vice-Chair from the elected Area Authority Directors.
- Engage a qualified Auditor.
- Board to hire the Secretary-Treasurer and set their salary (*C&D Act*, Section 25(2)).
Recommendation: Review labour market information from Government of Canada Job Bank to ensure the salary is fair; see Appendix A.
- Secure Secretary-Treasurer's Bond (*C&D Act*, Section 26).
- Finalize the assessed acres for the year, also known as "Assessments". Do not finalize the levy per acre or the total tax (*C&D Act*, Section 34).
- Instruct the Secretary-Treasurer to:
 - Send accounting to the Auditor (copy of the financial statement to be sent to the Water Security Agency (WSA) or Saskatchewan Conservation and Development Association Inc. (SCDA) (*C&D Act*, Section 25(2), and Section 29(2)).
 - Send Assessment Notices when there is a new Assessment or a change in the present Assessment (*C&D Act*, Section 59(1)).
 - Mail the Assessment Notices (*C&D Act*, Section 59(4), and Section 59(5).)
- Decide on the date, time, and place of the Court of Revision (at least 36 days after the date of mailing notices or advertisement in a newspaper) (*C&D Act*, Section 63).
- Board may pass a motion to dispense with the mailing of Assessment Notices.
- Board to hire or discuss hiring a Maintenance Manager and/or Maintenance Foreman.
- Small Area Authorities can prepare a budget and set levies at the first meeting if no project is proposed for the current year.

1.1.4 Before January 31 – Secretary-Treasurer

- Prepare the Assessment Roll using benefiting acres only (*C&D Act*, Section 58(1)).
- Close the financial books for the previous year.
- Send bookkeeping information from the previous year to the Auditor; see Section 5 – Audit.

- Send the Assessment Notices, or if dispensed with the mailing of Assessment Notices, publish notices in the newspaper and post notices.
- Send updated information on Board Directors, positions, and contact information to SCDA.

1.2 FEBRUARY

1.2.1 February 21 – Secretary-Treasurer

- Receive levy appeals against Assessment, closed within 20 days from the date of notice (*C&D Act*, Section 62(1)).
- Notify levy appellants by registered letter of the date, time, and place of the Court of Revision; the target date is March 7. Letters must be sent at least 15 days before the date of the Court of Revision (*C&D Act*, Section 64(2)).
- Prepare a list of complaints on the List of Appeals Court of Revision Form (AC-289A), send copies to WSA/SCDA and Area Authority directors, post the list in the room or office where the sitting is being held (*C&D Act*, Section 65).

1.2.2 By February 28 – Secretary-Treasurer

- Submit the Employer's Payroll Statement to the Saskatchewan Worker's Compensation Board (WCB).

1.3 MARCH

1.3.1 March 7 (or other selected date) – Area Authority Board

- Sit as a Court of Revision (*C&D Act*, Section 61(1)).

1.3.2 March 8 (or the day after Court of Revision) – Secretary-Treasurer

- Generate and send a registered letter informing levy appellants of the decision by the Area Authority if the decision is not given verbally at the Court of Revision (*C&D Act*, Section 75(2))

1.3.3 March 22 (or 14 days from when the registered letter regarding the Court of Revision decision was sent) – Levy Appellant

- Appellant must send the Secretary-Treasurer a written notice of their intention to appeal the Court of Revision decision to the Saskatchewan Municipal Board (SMB) within 14 days of:
 - The date of the Court of Revision, if the decision was given verbally; or
 - The date of the registered letter regarding the Court of Revision decision (*C&D Act*, Section 75(2)).

1.3.4 March 22 (or 14 days from when the registered letter regarding the Court of Revision decision was sent) – Secretary-Treasurer

- Send the levy appellant's letter regarding their levy appeal to SMB (*C&D Act*, Section 75(4)).

1.3.5 March 24 – Secretary-Treasurer

- Send a list of appeals to the Secretary of SMB after the 14 days has concluded (*C&D Act*, Section 75(5)).
- Notify levy appellants by registered letter of the date, time, and place of hearing set by SMB at least 15 days before the date of the hearing (*C&D Act*, Section 75(6)).

1.3.6 March 24 – Secretary of SMB

- Send the schedule of hearings by SMB to the Secretary-Treasurer of the Area Authority (*C&D Act*, Section 75(6)).

1.4 MAY – BUDGET AND TAX REQUISITION

Assessments (number of assessed acres) must be finalized, or no significant changes in assessed acres are anticipated.

1.4.1 Before May 31 – Area Authority Board (C&D Act, Section 81)

- Prepare the budget for the current year and set the levy rates on the assessed acres.
- Instruct the Secretary-Treasurer to complete the assessment roll "Tax Portion" section.

1.4.2 Before May 31 – Secretary-Treasurer (C&D Act, Section 81)

- Send the following to the Administrator(s) of the RM(s):
 - A copy of the relative portion of the roll (Form AC-288C); or
 - The statement, if the tax remains the same as the previous year; or
 - The statement, if the tax remains substantially the same as the previous year, with a list of all additions and changes.
- Send the information to the Administrator(s) of the RM(s) as soon as it is complete to enable the municipal administration to complete their tax rolls as early in the year as possible.

1.5 ANNUAL GENERAL MEETING

One annual general meeting must be held each calendar year between January 1 and December 31 (C&D Act, Section 33(1)).

1.5.1 14 Days before the Annual Meeting – Secretary-Treasurer

- Publish a notice in the newspaper and post notices (Form AC-120) around the area (*C&D Act*, Section 33(2)).
- Notify each landowner by first-class mail.

1.5.2 During the Meeting – Secretary-Treasurer

- Submit the following to the meeting (*C&D Act*, Section 33(3)):
 - Last calendar year's Auditor's Report; and
 - The Interim Financial Statement of the current year, prepared by themselves.

1.5.3 During the Meeting – Area Authority Board Chair

- Submit the report of the Area Authority's activities during the previous year and the current year's projects to the meeting. The Chair may delegate, to an Area Authority Board Director the previous year's and current year's program/project activities presentation.

1.5.4 After the Meeting – Secretary-Treasurer

- Prepare the meeting minutes; see Section 4 – Meetings.
- Send one copy of the meeting minutes to WSA/SCDA.

1.6 CURRENT YEAR'S WORK PROGRAM/PROJECTS

1.6.1 Spring or Summer – Area Authority Board

- Plan the maintenance and construction program/projects for the current year:
 - Conduct an inspection tour of the area with WSA district staff or other staff.
 - Appoint one or more members of the Authority to supervise maintenance and construction.
 - Hire a maintenance foreperson.
 - Instruct the Secretary-Treasurer to apply for financial assistance; see Appendix A for mor information.

1.7 AUGUST

1.7.1 August 1 – Secretary of the SMB

- Any levy appeals to SMB must be finalized by SMB (*C&D Act*, Section 75(11)).

1.7.2 August 1 – Secretary-Treasurer

- Amend the assessment roll based on the decision by SMB (*C&D Act*, Section 75(12)).

1.8 TRIENNIAL ELECTION

All Directors on the Area Authority Board sit in office for three (3) calendar years, with the election held in the fall of the third year (C&D Regs, Section 10(1)).

1.8.1 September – Secretary-Treasurer

- Act as the Returning Officer (RO) (*C&D Regs*, Section 11).
- Receive the Notice of Election letter and Nomination Package from SCDA.
- Advertise for Area Authority Board nominations at least four (4) weeks before the third Monday of November, **preferably before October 1** (*C&D Regs*, Section 10(2)).

1.8.2 November – Secretary-Treasurer

- If required, hold the poll on the third Monday of November.
- Send all completed election forms to WSA/SCDA.

1.9 YEAR-END BUSINESS

1.9.1 November/December – Area Authority Board

- Set Regular Board Meeting dates for the upcoming year; a minimum of two (2) regular Board meetings are required per year (*C&D Act*, Section 27(1)).
 - The first meeting must occur before the first day of June;
 - The second meeting will occur no later than the first day of December.
- Appoint and engage the Auditor for the year if not already done.

- Pass a motion to dispense with the mailing of assessment notices for the upcoming year (if the first meeting of the new year will not occur before January 31).

1.9.2 Before December 31 – Secretary-Treasurer

- Pay all outstanding bills, if possible.
- Start preparing the Tax Account Statement (Form AC-286), with completion due in January.

1.10 GST FILING AND PAYMENT

- An Annual GST Return must be filed even if there are no business transactions or no net tax to remit.
- Check with the Canada Revenue Agency (CRA) for the due dates for your Area Authority's GST Returns.