

Municipal Revenue Sharing Grant

Declaration of Eligibility Guide

This guide is designed to help you, as a municipal official, complete the Declaration of Eligibility for the Municipal Revenue Sharing Grant.

The Ministry of Government Relations (GR) was directed to complete a review of the Municipal Revenue Sharing Grant program in 2018-2019. One of the main objectives of the Municipal Revenue Sharing Grant review was to provide recommendations on how Municipal Revenue Sharing Grants can be used to encourage effective local governance. To support this objective, GR is implementing annual eligibility requirements for municipalities to receive their unconditional Municipal Revenue Sharing Grants.

You are being asked to complete the Declaration of Eligibility in 2019 as a test of the electronic system and ensure ease of use. There will be no disruption to 2020 Municipal Revenue Sharing Grants, unless the ministry has not received a municipality's Audited Financial Statement as per existing ministry policy (not applicable to northern municipalities). In November 2020, municipalities will be asked to complete their annual declaration. Based on those declarations, there may be disruption to 2021 Municipal Revenue Sharing Grants.

Introduction

REVIEW

Review the introduction, it explains the steps to be completed in the Declaration of Eligibility.

At any point, if you want to go back and change or review an answer to a previous question be sure to use the "Back" button at the bottom of each page. Do not use your browser's "Back" button as this will cause your data to be lost.

If you need to save your progress and return to the declaration at a later time, you will find this option near the bottom of your screen. If you need "Low vision mode", this can also be found near the bottom of your screen.

You will be able to review all answers to your questions near the end of the declaration. You will also be able to download and print a PDF copy of your answers.

The deadline to submit the Declaration of Eligibility is **January 15th of each year.**

Eligibility Requirement #1 – Audited Financial Statement

Question 1

This question may have two or three parts, depending on your answers.

The first part is prefilled and states that your municipality either **HAS** submitted or **HAS NOT** submitted your Audited Financial Statement. If you have not submitted your Audited Financial Statement, please provide an explanation.

The second part appears only if your municipality **HAS NOT** submitted your Audited Financial Statement.

In the third part, please confirm whether the above information is correct. If you select no, please provide an explanation.

Legislative reference to submission of **Audited Financial Statements**:

[The Municipalities Act, S. 186,](#)

[The Northern Municipalities Act, 2010, S. 208,](#) and

[The Cities Act, S. 157.](#)

Eligibility Requirement #2 – Municipal Waterworks Reporting

Question 2

This question is prefilled and states that your municipality either **HAS** submitted Public Reporting on Municipal Waterworks or **HAS NOT** submitted Public Reporting on Municipal Waterworks or **DOES NOT RUN** a Municipal Waterworks System.

Please confirm whether the prefilled information is correct. If you select no, please provide an explanation.

Legislative reference to submission of **Public Reporting on Municipal Waterworks**:

[The Municipalities Regulations, S.55\(3\),](#)

[The Northern Municipalities Regulations, S.45\(3\),](#) and

[The Cities Regulations, S. 22.6\(3\).](#)

For more information, a fact sheet on municipal waterworks reporting is available [here](#). An example of municipal waterworks reporting is available [here](#).

Eligibility Requirement #3 – Education Property Taxes

Question 3

This question is not prefilled. Choose the answer that applies to your municipality.
Answer the question based on the definition provided here. If you select no, please provide an explanation.

“In Good Standing” is defined as: Education Property Tax (EPT) returns are filed up to the current date and any EPT collections have been paid in full or a satisfactory payment arrangement, if available, has been agreed upon with the Ministry of Finance.

Municipalities will either remit EPT collections to the Ministry of Finance or a separate school division depending on how the EPT mill rates have been set in their municipality. The municipality should consider all EPT arrangements.

Legislative Reference to **Education Property Taxes**:

[*The Education Property Tax Act, S. 10, S.15.*](#)

Information about Education Property Tax for municipalities is available [here](#).

Eligibility Requirement #4 – Council Procedures Bylaw

Question 4

This question is not prefilled. Choose the answer that applies to your municipality.
If you select no, please provide an explanation.

Legislative reference to **Council Procedures Bylaw**:

[*The Municipalities Act, S. 81.1,*](#)

[*The Northern Municipalities Act, S. 100.1,*](#) and

[*The Cities Act, S. 55.1.*](#)

For more information, a sample Council Procedure Bylaw can be found [here](#).

Eligibility Requirement #5 – Employee Code of Conduct

Question 5

This question is not prefilled. Choose the answer that applies to your municipality.
If you select no, please provide an explanation.

Legislative reference to an **Employee Code of Conduct**:

[*The Municipalities Act, S. 111.1,*](#)

[*The Northern Municipalities Act, S. 127.1,*](#) and

[*The Cities Act, S. 85.1.*](#)

For more information, a sample template and guide for Municipal Employee Code of Conduct is available [here](#).

Eligibility Requirement #6 – Public Disclosure Statement

Question 6

This question has two parts. You must answer both parts of the question.

If you select no in any part, please provide an explanation.

Legislative reference to filing a Public Disclosure Statement and annual declaration:

[*The Municipalities Act, S. 142*](#),

[*The Northern Municipalities Act, S. 160*](#), and

[*The Cities Act, S. 116*](#).

For more information, a fact sheet about Public Disclosure Statements can be found [here](#). A sample template for Public Disclosure Statement and annual declaration is available [here](#).

Declaration of Eligibility: Review

Review

Please review the answers to the questions on this declaration.

At the bottom of the screen you will see an option to **download a PDF**, which you can save or print. Using this option may be the best choice as it prints and saves in a neater format. Printing the PDF may also be useful for council members to review the answers to the questions before passing the resolution confirming this declaration.

Declaration of Eligibility: Notice

Review

Depending on your answers to the declaration questions, you will see one of two notices. This notice will tell you if your Municipal Revenue Sharing Grant may be disrupted in the future.

If you do not meet all the requirements at the time of the declaration, proceed with submission of the declaration and work to meet the requirements. Attached in Appendix B, you will find information about how you can meet these requirements.

Council Resolution and Signature

Review

Council must pass a resolution confirming this declaration. A sample resolution can be found in Appendix A of this guide. Please provide the resolution number and date.

Review the statements in this section. The administrator must sign this section to certify the statements. The administrator is asked to provide their certification number and type or fill in N/A if not applicable.

	Be sure to hit “Submit”.
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Thank you!	
	If you are seeing this page, your Declaration of Eligibility has been successfully submitted.

For More Information

If you have questions or need assistance with this declaration or eligibility requirements, contact Advisory Services and Municipal Relations in the Ministry of Government Relations at 306-787-2680 or by email at GRCompliance@gov.sk.ca.

The deadline to submit a Declaration of Eligibility is
January 15th of each year.

Appendix A – Sample Resolution

Municipal Revenue Sharing Grant – Declaration of Eligibility

[Resolution No.]

The Council of the (*municipality legal name*) confirms the municipality meets the following eligibility requirements to receive the Municipal Revenue Sharing Grant (*include all that the municipality has met*):

- Submission of the (*YEAR*) Audited Financial Statement to the Ministry of Government Relations;
- Submission of the (*YEAR*) Public Reporting on Municipal Waterworks to the Ministry of Government Relations (*if applicable*);
- In Good Standing with respect to the reporting and remittance of Education Property Taxes;
- Adoption of a Council Procedures Bylaw;
- Adoption of an Employee Code of Conduct; and
- All members of council have filed and annually updated their Public Disclosure Statements, as required; and

That we understand if any requirements are not met, our Municipal Revenue Sharing Grant may be withheld until all requirements are met (*use only if not all requirements are met*); and

That we authorize the Administrator to sign the Declaration of Eligibility and submit it to the Ministry of Government Relations.

Appendix B – Outstanding Requirements

If you do not meet all the requirements, the following table will tell you how to meet the requirement. Click on each legislative requirement to see samples or get more information about that requirement.

It is the municipality's responsibility to meet all the requirements and let GR know that you have now met all the requirements.

What to do if you are missing a requirement:				
	Legislative Requirement	What does the municipality do to become compliant?	Contact information for assistance from GR	What does the municipality provide to GR to show compliance?
	Audited Financial Statement	Complete and submit the Audited Financial Statement to the minister.	Municipal Infrastructure and Finance Phone: 1-306-787-1262 Email: financialstatements@gov.sk.ca	Completed Audited Financial Statement submitted to the Municipal Infrastructure and Finance branch of GR.
	Public Reporting on Municipal Waterworks	Complete and submit the report on Municipal Waterworks to the minister.		Report on Municipal Waterworks submitted to the Municipal Infrastructure and Finance branch of GR.
	Education Property Tax	Become “In Good Standing” with Ministry of Finance and separate school division, if applicable.	Advisory Services and Municipal Relations Phone: 1-306-787-2680 Email: GRCompliance@gov.sk.ca	Pass a council resolution confirming you have met the outstanding requirements. Submit a Letter of Declaration to Advisory Services and Municipal Relations signed by the administrator. More information about the Letter of Declaration can be found on page 8 of this guide.
	Council Procedures Bylaw	Adopt a Council Procedures Bylaw.	Cities, Urban and Rural Municipalities contact: Advisory Services and Municipal Relations Phone: 1-306-787-2680 Email: GRCompliance@gov.sk.ca	
	Employee Code of Conduct	Adopt an Employee Code of Conduct.		
	Public Disclosure Statements	All members of council (including mayor or reeve) complete and file with administrator.	Northern Municipalities contact: Northern Municipal Services Phone: 1-800-663-1555	

Appendix C – Letter of Declaration

Letter of Declaration for Municipal Revenue Sharing Grant Eligibility Requirements (only to be used after January 15th)

Municipalities are asked to use the following template letter to declare they have met outstanding eligibility requirements **AFTER** they have submitted their annual declaration by the deadline of January 15th.

It is the responsibility of every municipality to meet all the eligibility requirements. For more information about how to meet the requirements, see the table on page 7 of this guide.

The Letter of Declaration can be submitted as a PDF through email to GRCompliance@gov.sk.ca or by mail to:

Advisory Services and Municipal Relations
Ministry of Government Relations
1010 – 1855 Victoria Avenue
REGINA SK S4P 3T2

SAMPLE RESOLUTION

Municipal Revenue Sharing Grant – Outstanding Eligibility Requirements

[Resolution No.]

The Council of the (*municipality legal name*) confirms the municipality now meets the following eligibility requirements to receive the Municipal Revenue Sharing Grant (*include all those that were not met in the previous passed resolution*):

- Submission of the (*YEAR*) Audited Financial Statement to the Ministry of Government Relations;
- Submission of the (*YEAR*) Public Report on Municipal Waterworks to the Ministry of Government Relations (*if applicable*);
- In Good Standing with respect to the reporting and remittance of Education Property Taxes;
- Adoption of a Council Procedures Bylaw;
- Adoption of an Employee Code of Conduct;
- All members of council have filed and annually updated their Public Disclosure Statements, as required; and

That we authorize the administrator to send a letter (*see template letter*) to the Ministry of Government Relations acknowledging the municipality now meets all eligibility requirements to receive their Municipal Revenue Sharing Grant.

TEMPLATE LETTER of DECLARATION

(Insert the current date)

The *(municipality legal name)* submitted their Declaration of Eligibility to the Ministry of Government Relations through *(insert resolution number)* on *(insert resolution date)*. At that time, the municipality did not meet the following Eligibility Requirements *(check all outstanding requirements)*:

- ☐ Submission of the *(YEAR)* Audited Financial Statement to the ministry.
- ☐ Submission of the *(YEAR)* Public Waterworks Report to the ministry *(if applicable)*.
- ☐ Considered “in good standing” for Education Property Tax (EPT).
- ☐ Adoption of a Council Procedures Bylaw.
- ☐ Adoption of an Employee Code of Conduct.
- ☐ All members of council (including mayor or reeve) completed Public Disclosure Statements and their Public Disclosure Statement Annual Declaration.

The *(municipality legal name)* passed a resolution of council, *(insert resolution number)* on *(insert resolution date)* confirming that the municipality has met the outstanding Eligibility Requirements *(check all those that were not met in the annual declaration)*:

- ☐ Submission of the *(YEAR)* Audited Financial Statement to the ministry.
- ☐ Submission of the *(YEAR)* Public Waterworks Report to the ministry *(if applicable)*.
- ☐ Considered “in good standing” for Education Property Tax (EPT).
- ☐ Adoption of a Council Procedures Bylaw.
- ☐ Adoption of an Employee Code of Conduct.
- ☐ All members of council (including mayor or reeve) completed Public Disclosure Statements and their Public Disclosure Statement Annual Declaration.

Note: this list should reflect the list of eligibility requirements outlined in the Outstanding Eligibility Requirements resolution.

By signing this Letter of Declaration, the administrator certifies that this letter has been completed truthfully and honestly, it is also understood that eligibility requirements are subject to audit any time by the Government of Saskatchewan and if it is determined through audit that any of the eligibility requirements have not been met, the Municipal Revenue Sharing Grant may be immediately withheld until all requirements are met.

Administrator:

Signature

Name (please print)