

The Ontario Auctioneer

Official Newsletter
of the
Auctioneers Association
of Ontario

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COMING UP...

AAO AGM and Convention 2018

Waterloo, ON
Thursday, February 22
to
Sunday, February 25



Auctioneers Association of Ontario

A U T U M N 2 0 1 7

President's Message

Greetings All,

It's hard to believe that we are in September already. It seems that every year that goes by is a little bit shorter than the year before. I hope all members had a great summer and have lots of auctions lined up or are assisting other members with their auctions.

We had a beautiful day this summer for our annual AAO Summer get-together, sitting in the shade around the pool in Peter and Kathy Stewart's backyard. Great company and good food always makes for a good time. I always look forward to getting together with our membership. There is so much you can learn about the auction industry. It is a very fast-paced industry and there is no better way to stay connected than to get together with our fellow members and auctioneers to share some great discussion and new ideas. It is time well-spent!

This summer has been very busy for us, with the real estate market being so strong, lots of properties are changing hands. Every year that goes by sees an increase in our customer base. I feel that it is very important to strongly

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Summer Barbecue 2018?

For the Summer BBQ on August 12, 2018, the AAO Board of Directors is looking at hosting it in Peterborough. We would like to have a picnic/bbq at a local park in Peterborough, and offer you the opportunity to go on a 2 hour cruise through the tallest lift lock in the world. The picnic/bbq would be from 11:00-12:30 and the cruise through the lift locks would be approximately from 1:30-3:30.

Tickets will be \$25/person, with children under 13 free. In order to book the cruise, we would need to know approximately how many people are interested in attending.

If you are interested in going, please contact Jason McIntosh, as soon as possible, at freshfrozenbeef@nexicom.net or (705)743-5259.

The true meaning of life is to plant trees, under whose shade you do not expect to sit. - Nelson Henderson

promote the auction industry. Auctions will always have a spot in the marketplace.

Your Board is working hard to put together a great convention once again. I am honoured to be working with such a dedicated group of individuals. Convention'18 will be held at the Holiday Inn, Fairway Road, Kitchener from Thursday to Sunday, February 22-25th, 2018. We will be hosting the Auctioneer's Competition at the Bowman Auction Centre in Wallenstein, Ontario. We are putting together a strong list of seminars and speakers for the upcoming convention. We would love to hear from you with your ideas for speaker and topics for seminars.

Your Board is continuously carrying on the business end of the organization. Our goals this year are to increase membership and to increase attendance at the conventions. Feel free to submit ideas or stories to our office. We will work on getting them into upcoming communications.

I hope to see all of you at the Annual General Meeting. Your voice and opinions matter. The Board and the Association are here for you.

See you soon?

Gerald Bowman

AAO President

OPPORTUNITIES FOR AUCTIONEER EDUCATION

Apply for the Ruth Hart-Stephens Educational Bursary

In 2003, the AAO founded an educational bursary aimed at promoting advanced professional development and continuing education for established auctioneers. The bursary was renamed in 2008, to honour the late Ruth Hart-Stephens. Ruth's untimely demise in December 2007, after 43 years in the auction business, left a gap in the auto auction world and the auction industry in general. Under the leadership of Ruth and her son Brad Hart, Manheim's Toronto Auto Auctions have been staunch supporters of the AAO. Ruth believed 100% in the auction method of marketing, the need for constant upgrading of professional knowledge and skills, and maximum effort in the auction ring.



In 2008, Alex Szczomak of Thunder Bay was awarded the bursary and chose to attend the Certified Estate Specialist (CES) program offered by the Education Institute of the NAA. In 2009, Shawn Gannaw was the bursary recipient and has commenced the three year program of studies for the Accredited Auctioneer Real Estate (AARE) program with the NAA. Just ask these two recent recipients about their positive educational experiences when you meet them at the 2018 convention.

The Ruth Hart-Stephens Educational Bursary is presented annually to a deserving member in good standing who has applied for continuing education and professional development in an auction or auction-related field. The Bursary is for higher-level, academic knowledge and/or skill based education. The recipient of the Bursary is

announced at the close of the convention at the President's Banquet. The Bursary award shall not exceed \$1000.

Applicants must be members in good standing and active in the auction industry. The Educational Bursary application form must be completed in full – incomplete applications will not be accepted. All funding from other sources must be declared on the application. The Bursary is not retroactive and cannot be applied against courses already completed. The application, all written reports, submissions and supporting documents become the property of the AAO.

The deadline for submissions is December 31, 2017. Applications shall be received by the Secretary/Treasurer and screened for completeness. At the annual convention, applications will be judged by a panel made up of the President, the Past President and two current Directors.

If you would like to apply for the Ruth Hart-Stephens Educational Bursary for 2017, you may obtain an application form from the Secretary/Treasurer at:

Secretary Treasurer AAO
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519-232-4138
Fax: 519-232-9166
execdir@auctioneersassociation.com

**REMEMBER: SUBMISSION DEADLINE
IS DECEMBER 31, 2017.**

Gerald Cryderman Memorial Award

Each year, AAO is pleased to offer this perpetual plaque to the member submitting the best "Sales Bill" with the AAO logo on it. This year, it has been determined that the best website shall be also considered as a submission for this award. The AAO logo must appear on the home page of the website or sales bill for consideration of the winner.

Nomination and submissions for this award are due by January 5th, 2018 and should be sent to the secretary with complete documentation.

Perhaps YOUR business will be recognized for excellence in advertising this year!

Gerald Cryderman was a past-president of AAO and knew the importance of quality advertising.

2017 Member of the Year

Each year, AAO affords the opportunity for its members to select a person who has given outstanding service to the Association over the past year(s). ***Nominations should be made to the AAO secretary before January 1st, 2018.*** Documentation should accompany this nomination.

What Can AAO do for You?

This question had been talked to at length many times over the years. Annual Meetings, Board meetings, casual conversations, etc. have helped to contribute to the information pile on this subject. There is one problem... What are we doing about it?

We are asking every AAO member to tell us what you would like to receive from your AAO membership.

Your AAO Board had a brief session on this subject at its

Continued on next page

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September Board meeting. The Board concluded that it doesn't have enough information to properly build a program for its members. Can you help?

We are asking every member to contribute what he/she feels would be a worthwhile service, piece of information, seminar, convention speaker, etc. to obtain via your AAO membership. Please feel free to submit any and all ideas to the AAO office.

Who knows...maybe your idea is just what we need to stimulate better service to the entire membership. Let's hear from you!!

*The future depends on what we do
in the present. - Mahatma Gandhi*

Licensing of Online Auctions

The AAO office has received several enquiries asking what is the requirement for licensing online auctions? Is it any different than for live auctions?

After asking several experts in this area, we have determined that one has to have regard for the base site of the online auction. The municipality in which this site is located has jurisdiction over both live and online auctions. Their bylaws govern what type of license is required.

Please be aware of this technicality as you prepare for your auction.



Congratulations!

In July, 2017, AAO's Past President, Frances Fripp was honoured at the NAA Convention in Columbus, Ohio.

The Bob Steffes Rising Star Award was given to Frances Fripp, BAS, of Mississauga, Ontario (Canada). Fripp drove more than 850 miles round trip the day and night before the IAC in order to help her sick auction partner complete an auction before returning in time to compete.

AAO congratulates Frances on her accomplishment.



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HST - Part 2

In part 2 we would like to cover one of the most common exceptions to the rule that you, as an auctioneer, might encounter: **The Ontario First Nations Point-of-Sale Exemption.**

On June 17, 2010, the Government of Ontario announced that its existing Retail Sales Tax (RST) exemption for Status Indians will continue to qualify for offreserve sales or services as Ontario moves forward into HST. Effective September 1, 2010, Status Indians, Indian bands and councils of an Indian band are entitled to an exemption from paying the eight per cent Ontario component of the HST on qualifying property or services at point of sale.

The point of sale exemption for First Nations people is restricted to:

- Status Indians who are Ontario residents
- Status Indians who are Canadian residents and resident on the Akwesasne reserve, or
- An Indian band or council of a band of an Ontario First Nations reserve (including the Akwesasne reserve).

It is a First Nations' responsibility to provide and present to you, the vendor, a valid Certificate of Indian Status card at the time of purchase to claim the exemption on qualifying property or services. Status Indians must be acquiring or importing the eligible property or services exclusively for their personal use or consumption in order to be eligible to claim the point of sale exemption. Status Indians are not eligible to claim the point of sale exemption in cases where the property or services are not for their personal consumption.

Indian bands and councils of an Indian band must present written



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certification (e.g., a letter on band letterhead signed by an authorized representative of the band) that the property or services are exclusively for consumption or use by the band or the council of the band. Indian bands and councils of an Indian band

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are not eligible to claim the point of sale exemption in cases where the property or services are not for the use of the band or council of the band.

As the Vendor, it is your responsibility to visually confirm that the photograph on the status card is that of the purchaser. Vendors should record the transaction date, person's name, card number, band registry number, and a brief description of the property or services sold. Where the sale is to an Indian band or council of an Indian band, vendors should retain the certification provided for the exemption. These records should be kept for audit purposes.

Generally, Status Indian purchasers will not be required to take any additional steps in order to take advantage of this point of sale exemption. You, the vendor, will provide the Status Indian purchaser with the point of sale exemption by crediting the Ontario component (8%) of the HST and only collecting the five per cent (5%) federal component of the HST on that property or service.

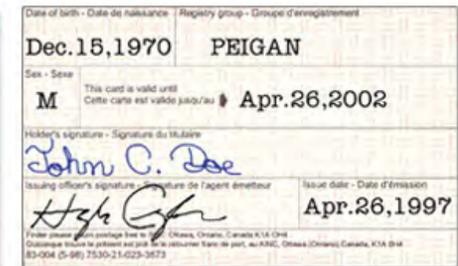
Additional detailed information can be found on the Ontario Ministry of Finance's website at www.fin.gov.on.ca/en/guides/hst/80.html#hst

A Certificate of Indian Status identity card issued by Indian and Northern Affairs Canada may look like:

Secure Certificate of Indian Status



Laminated Certificate of Indian Status



Certificate of Indian Status "Pilot Project"



In Part 3 we will take a look at a few examples of tax exempt or zero rated items that may come across your auction block.

Happy Auctioneering,
Your Legal and Legislative Committee

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