



**ONTARIO MUNICIPAL TAX AND  
REVENUE ASSOCIATION**

# **ANNUAL GENERAL MEETING 2025**

**SEPTEMBER 9, 2025**



**DEERHURST RESORT  
1235 DEERHURST DRIVE  
HUNTSVILLE, ONTARIO  
P1H 2E8**



Ontario Municipal Tax and Revenue Association

## **ANNUAL GENERAL MEETING**

Deerhurst Resort  
1235 Deerhurst Drive, Huntsville, ON, P1H 2E8  
Tuesday, September 9, 2025  
11:00 a.m.

1.	Opening Remarks	President
2.	Approval of Minutes - 2024 Annual General Meeting	President
3.	Approval of the 2024/2025 Annual Reports of the Executive	President
4.	Treasurer's Report for the Fiscal period ending March 31, 2025	Treasurer
5.	Appointment of Auditor for the Year ending March 31, 2026	Treasurer
6.	2023-2028 Strategic Plan Update	Second Vice-President
7.	Summary of Resolutions from Executive Meetings 2024/2025 Term	President
8.	Ratification of Executive Officers for 2025/2026 Term	Past President
9.	Further Resolutions	President
10.	Other Business	President
11.	Adjournment	President



Ontario's Municipal Revenue Specialists

# ONTARIO MUNICIPAL TAX AND REVENUE ASSOCIATION

## 57<sup>th</sup> OMTRA Annual General Meeting Minutes

Tuesday September 17, 2024  
Casino Rama, Orillia, ON

Commenced: 11:06 a.m.  
Adjourned: 11:39 a.m.

### 1. OPENING REMARKS

In the President's opening remarks, J. Longarini welcomed all participants to the 57<sup>th</sup> Annual General Meeting (AGM) of the Ontario Municipal Tax and Revenue Association (OMTRA) and thanked everyone for attending.

J. Longarini reminded everyone that OMTRA is a not-for-profit organization duly incorporated under the laws of Ontario and as such we are required to follow procedures and processes, including ratification of decisions made by the Board of Directors and the nomination process for election to the Board of Directors. As a result, we follow a formal process for the AGM.

The AGM package was placed on the Association Website on August 22, 2024 with the Notice of the Annual General Meeting sent to Members on August 22, 2024. A revised Annual General Meeting Notice was sent to Members on August 30, 2024 highlighting the amended By-law, incorporating a change to address the matter of Quorum at the meeting. The complete package was reposted on [www.omtra.ca](http://www.omtra.ca) and is available for those in attendance in the Whova App under Documents and in the Agenda Item for the AGM session, enabling those in attendance to use the package to follow business decisions during the meeting. In accordance with our Corporate By-law and the *Ontario Not For Profit Corporations Act*, the Financial Statements for the period ending December 31, 2023 were circulated to all members on August 23, 2024.

J. Longarini stated the following:

- As each motion comes forward members will be asked to raise their hand to vote and vote in favour, opposed, or abstain.
- According to our By-law quorum is 10% of the Full and Life members of the Association. Quorum is set at \_\_\_\_\_, and quorum has been met for this meeting.

According to OMTRA By-law 1, as amended:

- Only Full Members and Lifetime Members of OMTRA are entitled to vote in Elections or on Resolutions and Motions that are before the AGM.
- All motions must be moved and seconded by an eligible member before any discussion can take place.
- Each speaker is permitted to speak once on any given topic until all other delegates have been heard and is limited to three minutes. Please use the microphone and state your name and municipality at the start.
- Votes will be taken by raising your hand.

**2. APPROVAL OF MINUTES FROM 2023 Annual General Meeting**

Moved by Lawrence Villeneuve, City of Richmond Hill

Seconded by Amdeep Kaur, Township of Bluewater

**THAT** the minutes of the 56<sup>th</sup> Annual General Meeting held September 12, 2023 be adopted as presented.

Carried

**3. RECEIPT OF THE ANNUAL REPORTS OF THE EXECUTIVE**

Moved by Colleen Cadeau, Town of Georgian Bay

Seconded by Tanya Belwerk, Town of Parry Sound

**THAT** the 2023/2024 Annual Reports of the OMTRA Executive be received as circulated.

Carried

**4. TREASURER'S REPORT AND FINANCIAL STATEMENTS**

Moved by Cristine Elliott, Town of Lincoln

Seconded by Tracy Parsons, Town of Whitchurch Stouffville

**THAT** the 2023 Treasurer's Report be tabled for discussion.

Carried

J. Longarini asked J. Krauter, OMTRA Treasurer, to present highlights of the financial report.

J. Krauter presented the OMTRA Audited Financial Statements as of December 31, 2023.

Moved by Rebecca Clothier, Township of Perth  
Seconded by Catrina Giacoboni Town of Lincoln

**THAT** the Treasurer's Report, Financial Statements and Audit Report from the firm Franklin, Daurio LLP LLP for the year ended December 31, 2023 be received.

Carried

**5. APPOINTMENT OF AN AUDITOR**

Moved by Mouzelle Higgs, City of Mississauga  
Seconded by Saleh Saleh, City of Kitchener

**THAT** in accordance with OMTRA's General By-law, the firm of Franklin, Daurio LLP be appointed as auditors for the Association for the fiscal year ending March 31, 2025.

Carried

**6. UPDATE ON ONCA REVIEW**

J. Longarini asked K. O'Brien, Director of Legislation to provide an update on the process of updating our corporate by-law to ensure compliance with the *Ontario Not-for-Profit Corporations Act* (ONCA) by October 24, 2024.

K. O'Brien noted that ONCA provides Ontario not-for-profit corporations, including charitable corporations, with a modern legal framework to meet the needs of today's not-for-profit sector setting out how not-for-profit corporations are created, governed and dissolved.

Existing not-for-profit corporations previously governed under the *Corporations Act* had a three-year transition from the date ONCA came into force to make any necessary changes to their incorporating and other documents to bring them into conformity with ONCA.

OMTRA worked with Borden Ladner Gervais to guide us through the updating process. The process includes reviewing our existing Constitution, By-laws and Policies as well as our Special Act.

At the July 5, 2024 the Board of Directors approved the adoption of OMTRA General By-law 1 and repealed all previous Bylaws of the Corporation, including the 2022 Constitution, Consolidated By-law 1, Procedural By-Law 2002, Consolidated By-law 3 and By-law 2021-01.

Subsequent to the adoption of the By-law, the issue of quorum at the Annual General Meeting required more clarity. As a result, the Board approved an amendment to the By-law on August 30, 2024, setting quorum for an Annual General Meeting to be 10% of the total full and life members.

Moved by Susan Driscoll, Town of Orillia  
Seconded by Cristine Elliott, Town of Lincoln

**THAT** OMTRA General By-law 1 be approved as presented.

Carried

## **7. 2023-2028 STRATEGIC PLAN**

J. Longarini asked L. Cooke to provide a summary of the Board's work on the 2023-2028 Strategic Plan for the Association.

L. Cooke noted the Association has accomplished 15 actions most notably the hiring of the Executive Director, Scott Kettles. Actions have been completed under each of the strategic priorities including updating the website to include OMTRA's mission, vision and values, changed the committee structure to include volunteer members along with creating terms of reference for each committee. The number of discussion forums and webinars have been increased ensuring there is a new topic each month and a monthly newsletter has been developed. Changes have been made to the way the MTAP courses are being offered including the introduction of Blackboard through Seneca.

Plans for the 2024/2025 were highlighted including establishing a succession plan policy to support the succession plan identified in the revised by-law, review and revise MTAP materials and promote the program, look at new and innovative ways to promote OMTRA's designations. A member satisfaction survey will be developed along with an annual report highlighting our advocacy, successes and educational opportunities to senior municipal stakeholders

It has been exciting to see so much accomplished this year and we are looking forward to the continued implementation of the strategic plan and the direction this will lead the association.

## **8. SYNOPSIS OF RESOLUTIONS FROM EXECUTIVE MEETINGS**

Moved by Lisa Texeira City of Mississauga  
Seconded by Lisa Pye, Norfolk Township

**THAT** the Synopsis of Resolutions for the Board of Directors 2023/2024 be adopted as presented.

Carried

J. Longarini asked C. Brendon, Past President to present the results of the elections.

C. Brendon announced that nominations were called for on June 7, 2024 and the nomination period closed on July 5, 2024 at 4:00 pm. We received a number of nominations for the Board positions. The following positions were acclaimed President, 1<sup>st</sup> Vice President, 2<sup>nd</sup> Vice President, Secretary and Treasurer. Elections were required for the position of Director. Voting opened on August 6 and concluded on August 23, 2024.

**9. RATIFICATION OF EXECUTIVE OFFICERS FOR THE 2024/2025 TERM**

Moved by Nina Do, Town of Milton

Seconded by Tawnya Robertson, Town of Minto

**THAT** the acclamation of the following positions:  
President – Steven Radenic, Town of Milton  
First Vice President – Louise Cooke, City of Mississauga  
Second Vice President - Kelan Jylha, City of Barrie,  
Secretary - Maureen Zabiuk, City of Vaughan  
Treasurer - James Krauter, City of Guelph

and election of the following individuals as Directors:

Rob Beaumont, Town of Parry Sound  
Rob Fleming, Norfolk County  
Krista O'Brien, City of Ottawa  
Danielle Tummon, Town of Oakville  
Allison Villardi, Municipality of Leamington

to serve on the Board of Directors for the Board term period 2024/2025 be ratified.

Carried

C. Brendon introduced the 2024/2025 Board of Directors to the OMTRA membership.

**10. FURTHER RESOLUTION(S) FROM THE FLOOR**

President J. Longarini advised those in attendance resolutions fall under the General By-law.

No resolutions were submitted in accordance with our Procedures, we will proceed to Other Business.

**11. OTHER BUSINESS**

J. Longarini, President called for any other business from the floor and there was none noted.

J. Longarini, President reiterated congratulations to the 2024 OMTRA Scholarships – Seneca College

## **12. ADJOURNMENT**

Moved by Tracy Parsons, Town of Whitchurch-Stouffville

That the 57<sup>th</sup> Annual General Meeting of the Ontario Municipal Tax & Revenue Association be adjourned.

Carried



Ontario's Municipal Revenue Specialists

# ONTARIO MUNICIPAL TAX AND REVENUE ASSOCIATION

## 2025 Annual Report of the President of the Ontario Municipal Tax and Revenue Association

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Dear Members,

It is with great pride and gratitude that I present the President's Annual Report for the past year. This has been a breakthrough year for our organization—one marked by meaningful progress, strengthened community engagement, and foundational growth that sets the stage for a dynamic future.

### Advancing Our Strategic Plan

At the heart of our work this year was the implementation of key initiatives from our Strategic Plan. These initiatives were developed with your input, grounded in our mission, and guided by a shared vision for long-term sustainability and impact. Major highlights include:

- **Membership Growth and Retention:** We restructured our group membership bundles, allowing for additional members at a discounted rate
- **Program Innovation:** We expanded our webinar offerings, directly responding to the needs and interests expressed by our members
- **Technology & Communication Upgrades:** We are in the process of updating our website for a more fluid user experience
- **Investment in Support:** Perhaps the most transformative step this year was the hiring of a full-time staff member, Natalie Little, who joined us in the role of Office Administrator. This milestone marks a significant shift in our capacity to serve members more efficiently and consistently. Natalie has already begun to make a meaningful impact—strengthening operations and helping us move forward with confidence and momentum.

As President, my role is to work with the Executive Board, OMTRA staff, external professional Associations, Provincial and Federal government staff and the membership to further local municipal representation, enhance educational programs, build awareness, and foster advocacy/engagement of the overall Association's mission and strategic goals.

Accordingly, during this term OMTRA provided direct and written representations regarding:

- The expedited delivery of a provincial reassessment.
- The need for modernization and clarity within Section 357 and 358 under the Municipal Act, 2001.



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## **ONTARIO MUNICIPAL TAX AND REVENUE ASSOCIATION**

- Improvements to the “Heads and Beds” program under Section 323 of the Municipal Act, 2001 including updating the amount from \$75.00.
- Removing Schedule 2 and Schedule 3 disclosures under Ontario Regulation 75/01.
- Increased Flexibility in Revenue Setting Tools.

### **Looking Ahead**

As we look to the year ahead, we remain focused on growing our impact and continuing the hard but necessary work of building a resilient, inclusive, and innovative organization. Your ongoing support and active participation are what make our work possible. I encourage you to stay engaged, share your feedback, and take full advantage of the opportunities that membership offers.

Personally, I would like to thank the supportive and engaged membership for providing the opportunity to sit on the Board of Directors as President for the 2024/25 term. I would further like to extend my gratitude to the Town of Milton for the rewarding experiences, comradery, and personal/professional development.

On behalf of the Board of Directors, thank you for being part of our community. Together, we are building something truly special.

With appreciation,

*Steven Radenic*

**Steven Radenic**  
President, OMTRA



Ontario's Municipal Revenue Specialists

## ONTARIO MUNICIPAL TAX AND REVENUE ASSOCIATION

### 2025 Annual Report of the Past President of the Ontario Municipal Tax and Revenue Association

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I would like to thank the Association and its membership for the privilege of serving as OMTRA's Past President for the 2024-2025 term. This fall marks my sixth year since joining the OMTRA Executive. I would also like to acknowledge and thank the OMTRA Executive and the membership at large for the learning and professional development opportunities afforded by the Association's activities and events.

The Past President serves on the Executive and other committees as a voting member, and is responsible for chairing the Accreditation Committee and the Nominating Committee and for administering the election process to identify new appointments to the Board of Directors. In 2025, OMTRA continued to use an electronic voting process for Board elections, having found this to be an efficient and effective means of allowing for full member participation. The Past President is not elected, but remains on the board to support the President and to maintain continuity.

As Past President, I attended meetings of the OMTRA Executive in September and November of 2024, and February, April and July of 2025. As Chair of the Accreditation Committee, committee members review applications from members for the Certified Municipal Revenue Professional (CMRP) designation.

It has been my great honour and privilege to have served the OMTRA membership since 2019. My time on the Board of Directors has been truly one of the most rewarding and enriching experiences of my career. As always, I also extend my sincere thanks for the dedication of my colleagues on the Executive, for their commitment and camaraderie over my term as Director.

Respectfully submitted,

John Longarini, Past President (2024-2025)



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## **ONTARIO MUNICIPAL TAX AND REVENUE ASSOCIATION**

### **2025 Annual Report of the First Vice President and Fall Conference Chair of the Ontario Municipal Tax and Revenue Association**

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I would like to thank the membership for giving me the opportunity to sit on the Board of Directors as the First Vice President and Fall Conference Chair for the 2024/2025 term. This has been my sixth term on the Board of Directors, first serving as First Vice President. I would like to extend my gratitude to the Association membership, the Association Executive and the City of Mississauga for their support. It continues to be an extremely rewarding experience being a member of the Executive.

The duties of the First Vice-President include temporarily assuming the role of President in the case of absence or disability of the President, assisting the President in the discharging of their duties and assuming any other duties as required. This year, I have continued to focus on supporting the Board, attending all Executive Committee meetings and assisting in the recruitment process of our new Office Administrator, Natalie Little. I have also participated in MPAC's Municipal Liaison Group (MLG) meetings and sub-committee for the redesign of the governance of MLG and represented OMTRA on the Municipal Association Group.

As the Fall Conference Chair, I have had the privilege to lead the Fall Conference Committee including our incredible volunteers in planning our annual fall conference. The committee has been working all year to develop a conference that is educational, engaging and reflects our current environment in revenue and taxation. A special thank you to the committee members and volunteers for all your efforts in planning this year's event, I am extremely grateful for all your contributions.

OMTRA is a vital connection for municipal revenue professionals in Ontario, and I encourage everyone to get involved, no matter how small or large your contribution, as this is invaluable to the success of this organization. Being involved with OMTRA creates new opportunities, experiences and relationships.

Once again, I would like to thank you for this opportunity over the past year. It has been an honour and a privilege to serve the Association and its membership as a member of the Executive. I also extend my sincere thanks to my colleagues on the Executive for your dedication, support and friendship. I welcome the opportunity to continue to serve the OMTRA membership as part of the Executive and continue to build relationships with municipal revenue professionals from across the province.

Respectfully submitted,

Louise Cooke, CMRP  
First Vice President



Ontario's Municipal Revenue Specialists

# ONTARIO MUNICIPAL TAX AND REVENUE ASSOCIATION

September 2025

## 2024-2025 ANNUAL REPORT OF THE SECOND VICE-PRESIDENT of the Ontario Municipal Tax and Revenue Association

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It has been both an honour and a privilege to serve as OMTRA's Second Vice-President for the 2024–2025 term. This role has provided me with valuable learning opportunities and the chance to support our President, fellow Board members, the Executive Director, and the Office Administrator in many meaningful ways. I was proud to represent OMTRA at various conferences, awards ceremonies, and meetings throughout the year.

As Second Vice-President, my primary responsibility was to track the implementation of OMTRA's Strategic Plan and assist Board members in advancing its objectives. This year, the Board not only worked diligently to carry out the action items identified in the plan but also began measuring our progress to ensure its long-term success.

Over the past year, I contributed to a number of key initiatives, including:

- Assisting with a website update, building on the review from the previous year.
- Collaborating on the development of conference sessions for the 2025 Annual OMTRA Conference.
- Working with the Communications and Membership Committee to schedule various webinars.
- Hosting a discussion forum for the membership.
- Designing and implementing an OMTRA Member Satisfaction Survey.
- Creating an OMTRA Annual Report to highlight the various initiatives and work completed during the year to share with membership.

I am deeply grateful to my fellow Board members for their collaboration and support. I also extend my thanks to the City of Barrie for enabling me to serve in this role, and to OMTRA's membership for placing your trust in me.

While my term as Second Vice-President is ending, I remain committed to OMTRA's mission of helping members stay informed, develop new skills, share innovative ideas, and strengthen their professional networks. I am excited for the future and look forward to contributing to OMTRA's continued success as the leading voice for Ontario's municipal tax and revenue professionals.

Sincerely,

Kelan Jylha  
Second Vice-President



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# ONTARIO MUNICIPAL TAX AND REVENUE ASSOCIATION

September 2025

## **2024-2025 ANNUAL REPORT OF SECRETARY of the Ontario Municipal Tax and Revenue Association**

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It has been my honour and pleasure to serve you and the Association over the past year in the capacity of Secretary on the Board of Directors. This has continued to be a great experience and continuous learning curve! The role of Secretary is to act as the Corporate Secretary for the Association, recording the minutes of all Executive Meetings and the Annual General Meeting, responsible for the safekeeping and updating of all corporate records, working closely with the Association's Administration.

I attended all Communications and Membership Committee and Executive meetings, both virtually and in-person, adapting as needed due to circumstances. I carried out all duties from these as applicable. I also continued to participate in meetings with the various Provincial Ministries, the Assessment Review Board (ARB), taxpayer groups and owners as well as various Stakeholders Consultations, Municipal Liaison and Reference groups. We continue to utilize tools within an enhanced digital world and look to them to support our member education and communication. This also continues to enhance our ability to provide workshops throughout the year.

It is certainly a privilege to be part of this very dedicated group of people on the Board of OMTRA and I value the knowledge, experience, and many friendships I have gained as a result. I thank each and every one of you on the Board who all work so hard to support and further the mandate of OMTRA while, at the same time, ensuring that all work commitments for your municipality are also met.

I would also like to thank and acknowledge the continued support from the City of Vaughan in order that I may perform the duties and responsibilities of this portfolio.

I encourage everyone to get involved with your Association and contribute in some fashion – whether it is in a position on the Board, helping at a function, or volunteering on one of the Committees. The experience is very rewarding for both you and the municipality you work for. It has been a pleasure to serve OMTRA and its members for the last 16 or so years and wish everyone well in the future!

Respectfully submitted,

Maureen Zabiuk, A.I.M.A., CMRP  
Secretary, 2024-2025



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# ONTARIO MUNICIPAL TAX AND REVENUE ASSOCIATION

## 2024-2025 Annual Report of the Treasurer of the Ontario Municipal Tax and Revenue Association

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I have had the pleasure to represent OMTRA as Treasurer and Co-Chair of the Legislation Committee for a second term 2024-2025.

Thank you to all Board and Committee members and those that have volunteered and given up their time it is always a pleasure to work with you.

As Treasurer I oversee the fiscal management and reporting of the Association's finances.

Additionally, over the past year, key deliverables have included:

- Extending the fiscal year to March 31, 2025, for budget and reporting purposes allowing timely reporting to the membership at our annual September AGM. Future fiscal years will be from April 1 to March 31.
- Ensuring minimal bank account operating balances, thus maximizing investment opportunities.
- The preparation of the draft 2025-2026 Operating and Conference Budget for approval by the OMTRA Board.
- Providing updated financial information at OMTRA board meetings.
- Working with our external auditors to ensure all audit requirements are met.
- Co-Chaired the Legislation Committee
- Participated in the Tax Sale webinar.
- Active participation at all board meetings.

OMTRA continues to be in a very strong financial position with significant investments which have been strategically invested in GIC's for competitive returns while ensuring minimal risk. OMTRA's financial results can be found in the audited financial statements.

James M. Krauter, CMTP, AIMA, P1  
OMTRA Treasurer



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## **ONTARIO MUNICIPAL TAX AND REVENUE ASSOCIATION**

### **2025 Annual Report of the Director of Sponsorship & Promotions of the Ontario Municipal Tax and Revenue Association**

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Well, everyone it's a wrap on the 2024-2025 year with OMTRA.

Over the past year the board has been hard at work keeping our strategic plan on track to meet our goals for 2028.

The board has done another bang up job keeping you, our members, informed of what is going on and the changes that have affected our jobs.

A big shout out to our communication committee. The monthly e-voices that they produce keep the membership informed and up to date on things. The forums they have put together this year have been very well attended and very informative.

OMTRA had another successful conference in September of 2024 at Cascino Rama. It was very well attended, and there was a lot of great sessions. Again, we could not have put on a conference like that without our great and loyal sponsors. Please take time to visit them at this year's conference.

This year, again, we are losing some valuable members to the board.

I would like to thank Alison Vilardi and Rob Fleming for their time and dedication they put in while on the board. They brought great ideas and lots of enthusiasm to the board. I wish them well.

Maureen Zabiuk. Wow what can I say. Maureen has been on board for 15 years. She has held various positions with OMTRA over those years including President. Her vast knowledge of our industry has been second to none, helping guide the board through some tough times. I personally would like to thank her for her guidance both with my time on the board and with my day-to-day job. Being from a small municipality, I leaned on her knowledge of being with a larger municipality to help me through issues I had never come across here in Parry Sound. Thank you so much Maureen. As this was my last year on the board and I would like to thank all past board members for sharing their knowledge and experience. I have learned a great deal by being an OMTRA board member. The board is like a family, there to help you when you need it. Former board members like Connie Mesih, Grace Marsh, Erica Roberts, Christi Norris, Wendy Stephanson, Casey Brendon to name just a few, have help shape the board to



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## **ONTARIO MUNICIPAL TAX AND REVENUE ASSOCIATION**

what it is today. All had great passion for OMTRA. The current board has a great handle on things to lead the membership into the future.

And to you the membership. It has been an honor and a pleasure being one of your representatives these past 10 years. Your trust and support over the years have meant the world to me and I thank you from the bottom of heart for that.

Also, without the support of the Town of Parry Sound, I would not have been able to do this volunteer job. From Council to senior staff, to my own staff, I would like to thank them support and encouragement for allowing me to be a representative on the OMTRA Board and my fellow Board members for making this experience very rewarding.

I hope to see everyone at Deerhust this year.

Best regards,

*Rob Beaumont*

Rob Beaumont, AMCT  
Director - Sponsorship & Promotions



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# ONTARIO MUNICIPAL TAX AND REVENUE ASSOCIATION

## 2024-2025 ANNUAL REPORT OF THE

### DIRECTOR OF EDUCATION

#### For the Members of the Ontario Municipal Tax and Revenue Association

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The 2024-2025 term on the OMTRA board has been a productive and exciting time. The board continued full steam with the implementation and execution of initiatives and action items identified in the 2023-2028 strategic plan. The board and committees have been successful in achieving a lot of these goals this term and we are set to continue on a bright path in advancing our Association's experience for our membership.

As Director of Education, growing and enhancing OMTRA's education portfolio is a key responsibility of my position and along with the guidance and hard work from our education committee, we have made further successful changes and improvements this past term. The Municipal Tax Administration (MTA) program went through its first full term cycle with its digital transformation being on an online platform for both students and course facilitators. This change in delivery method allows for a more streamlined educational experience for our students, provides consistency for our facilitators to mentor, and offers security for the Association's proprietary program materials. The committee also worked hard at updating our educational materials with revisions finalized for both Unit 2 and Unit 3. We will continue to work on updates to the course material to ensure it captures the most up to date advancements and changes in Municipal revenue and property assessment. Further, the education committee worked with our communications team to compose materials that will promote and spotlight the Certified Municipal Revenue Professional designations (CMRP(A) and CMRP) throughout Ontario at government and educational institutions and with our fellow Associations. In conjunction with this initiative, we hosted a webinar discussion this past Spring to highlight our educational program and speak to the value, distinction, and importance the designations hold within industry.

Additionally, I am pleased to report another term of increased enrollment of the MTA program and Seneca's RPA program (which utilizes OMTRA's MTA course materials), as well as a steady interest in applicants for the CMRP designations. Thank you to the amazing team at Seneca College for being a great partner to OMTRA with the MTA program and involvement with the RPA program.

I have had the privilege of being Director of Education for the past four terms and am pleased to share there has been tremendous improvement of processes and procedures with the education



Ontario's Municipal Revenue Specialists

## ONTARIO MUNICIPAL TAX AND REVENUE ASSOCIATION

portfolio, and I am proud of the work completed by our education committee. I would like to thank the committee members: Danna Li, Kaylyn MacDonald, Kristy Stevens, Michelle Heslop, and Rob Fleming for your time and effort in volunteering on the education committee; all the educational advancements made this past term would not have happened without you. I would also like to thank all our MTAP facilitators who have volunteered their time to support and mentor students. Together we have strived to serve our membership and students to the best of our ability to ensure OMTRA's educational offerings continue to be a significant resource for revenue professionals.

Thank you immensely to our membership for allowing me the opportunity to serve as Director of Education for the 2024-2025 term and I look forward in seeing you all in September at the annual conference at Deerhurst Resort in Huntsville. Thank you to my fellow board members for a great year, and to our outgoing Executive Director, Scott Kettles, for your time and contribution with the Association. It has been a pleasure collaborating with you all.

Yours Truly,

Danielle Tummon  
Director of Education



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## **ONTARIO MUNICIPAL TAX AND REVENUE ASSOCIATION**

### **2024-2025 Annual Report of the Director of Legislation of the Ontario Municipal Tax and Revenue Association**

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As the Director of Legislation, I want to sincerely thank the membership for electing me to serve a second term on the OMTRA Board of Directors. It's been a privilege to continue this journey with such an engaged and passionate community. Our work together over the past year has been both meaningful and impactful, and I am grateful for the opportunity to support the Association's goals and membership.

The 2024–2025 term was marked by continued collaboration, new initiatives, and steady progress on a few advocacy and governance priorities. Building on the strong foundation from last term, we continue to deepen our legislative engagement and continue to work to create more space for membership input through our committees and communications channels.

This year, I have continued to focus on supporting the Board, attending all Executive Committee meetings and assisting with various governance matters. I continue to serve as Chair of the Legislative Committee, and I would like to thank my committee colleagues—James, Jenna, Laura, Kelly and Jaro—for your time, insight, and hard work. We continued to engage the provincial government on issues affecting our membership, hosted the tax sale webinar and kept the membership up to date with our updates in the Evoices.

Throughout the term, I continued to participate in several stakeholder consultation sessions or committees, offering a municipal perspective on assessment appeals, property taxation, and broader legislative modernization efforts. These engagements were valuable opportunities to directly advocate for OMTRA members and to highlight the practical realities faced by municipalities across Ontario.

Additionally this year, I supported the recruitment process for our new Office Administrator, Natalie Little, and would like to officially welcome her to OMTRA. Natalie has already made a positive impact, and we're excited to have her on board. At the same time, I would like to express appreciation to our outgoing Executive Director, Scott Kettles. Thank you, Scott, for your hard work this year.

The time and energy that each executive member devotes to OMTRA is truly remarkable. I continue to be inspired by the dedication, collegiality, and shared commitment of this group.



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## **ONTARIO MUNICIPAL TAX AND REVENUE ASSOCIATION**

Thank you to everyone on the Board for your hard work and support this year. For those not returning next year, you will all be missed, it has truly been a pleasure.

As we look to the future, I am energized by the continued momentum of our work. We have important advocacy ahead and are hoping to hear more from our membership on how we can continue to support you.. I look forward to continuing this work and to championing the voices of our municipal members across Ontario.

Sincerely,

*Krista O'Brien*

Krista O'Brien  
Director of Legislation



*Ontario's Municipal Revenue Specialists*

# ONTARIO MUNICIPAL TAX AND REVENUE ASSOCIATION

## 2025 Annual Report of the Director of Communications and Membership of the Ontario Municipal Tax and Revenue Association

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September 2025

I would like to take this opportunity to thank the OMTRA members for the privilege of serving as the Director of Communications and Membership for 2024-2025. It has been a pleasure representing you this past year at the board table. I have had the honour of continuing to cultivate camaraderie with a wonderful and dedicated group of people from all over the province who share a passion for OMTRA's success and advocating for its members. Thank you to this year's board members for your mentorship, leadership and friendship. I am inspired by your contributions to our organization.

As the Director of Communications and Membership I participated in Committee and Executive meetings in person and virtually as required. Our work at the Executive level produced several enhancements and efficiencies for our organization and we accomplished many goals set through our strategic plan. We continued operating with the concept of giving our members good value for their membership dollar. As the Director of Communication and Membership my hope in taking on this portfolio was to create and continue to provide an environment of unity and collaboration for our members fostering the exchange of information and learning despite our geographic locations. Working within the expectations of the strategic plan our focus remained on the use of digital means using website and email with the hope of expanding to create a social media presence. Working with the Communications and Membership Committee, we were able to continue encouraging the use of the member forums through our website, expand offerings of webinars and discussion forums on various revenue topics and maintain a monthly EVoice publication. These endeavours kept our membership connected and up to date on what was happening in the world of municipal revenue. I am most proud of our work to refresh the OMTRA website bringing a more modern, interactive feel to our digital presence. The introduction of a member satisfaction survey will continue to ensure our organization remains member-focused and responsive to what you want from your organization. My hope is we will continue to seek out further enhancements to the user experience.

I would like to thank the Municipality of Leamington for the continued support shown as I continued this professional journey and performed the duties and responsibilities of the Executive and this portfolio. I would also like to thank our outgoing Executive Director, Scott Kettles. I have truly appreciated his patience and energy and will miss his mentorship. Welcome Natalie Little, our new Administrative Assistant. In the



*Ontario's Municipal Revenue Specialists*

## **ONTARIO MUNICIPAL TAX AND REVENUE ASSOCIATION**

short time she has been working with us she has shown a passion and work ethic that will serve our organization well into the future.

As our organization continues to evolve I encourage everyone to find a way to be involved and make a contribution. Join a committee, volunteer at an event, encourage colleagues to become members or enroll in our education program and work toward your CMRP designation. The experience is so rewarding for both you and the municipality you work for. It has been a pleasure serving OMTRA and its members for the 2024-2025 year.

Yours Sincerely,

Allison Vilardi  
Director, 2024-2025



*Ontario's Municipal Revenue Specialists*

# ONTARIO MUNICIPAL TAX AND REVENUE ASSOCIATION

## 2025 Annual Report of the Director at Large of the Ontario Municipal Tax and Revenue Association

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September 2025

I would like to take this opportunity to thank the OMTRA members for the privilege of serving as their Director at Large for 2024-2025. I have had the opportunity of meetings a group of wonderful and dedicated people from across Ontario who are truly invested in the success of OMTRA and advocating for the need of its members with a variety of stakeholders.

As the Director at Large, I have had the privilege to participate in a variety of committees and meetings including the Fall Conference Committee, Education Committee and Executive meetings with a variety of other likeminded volunteers. The Education Committee continued to make important updates and refinements to the MTA program through Seneca College which will continue the success of the program into the future and prepare incoming professionals with key knowledge for a successful career in municipal revenue. The Fall Conference Committee worked diligently to prepare an educational and worthwhile experience for the September Conference. I am optimistic that the work of the Fall Conference Committee will be realized by those in attendance this September.

OMTRA continues to be a leading voice in all areas of municipal revenue and I would encourage all current and prospective members to actively engage with OMTRA through the online forums, committees, and webinars. All of these avenues for connection continue to be a valid source of information and learning.

Once again, I would like to thank you for this opportunity over the past year. It has been an honour and a privilege to serve the Association and its membership as a member of the Executive.

Respectfully submitted,

Rob Fleming  
Director, 2024-2025



Ontario's Municipal Revenue Specialists

# ONTARIO MUNICIPAL TAX AND REVENUE ASSOCIATION

## 2024-2025 ANNUAL REPORT OF THE TREASURER

For the Members of the  
Ontario Municipal Tax and Revenue  
Association

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Please find enclosed a copy of the Financial Statements for the fiscal period ending March 31, 2025, as prepared by our Auditors.

Respectfully submitted,

James M. Krauter, CMTP, AIMA, P1  
OMTRA Treasurer

**ONTARIO MUNICIPAL TAX AND  
REVENUE ASSOCIATION**

**FINANCIAL STATEMENTS  
WITH INDEPENDENT AUDITOR'S REPORT  
MARCH 31, 2025**

**ONTARIO MUNICIPAL TAX AND REVENUE ASSOCIATION**  
**March 31, 2025**

**Contents**

	<u>Page</u>
<b>Independent Auditor's Report</b>	1 - 2
<b>Financial Statements</b>	
Statement of Financial Position	3
Statement of Operations and Changes in Fund Balances	4
Statement of Cash Flows	5
Notes to Financial Statements	6 - 9
Schedule of Revenues and Expenses	10

## INDEPENDENT AUDITOR'S REPORT

To the Members of  
**Ontario Municipal Tax And Revenue Association**

### Qualified Opinion

We have audited the accompanying financial statements of Ontario Municipal Tax And Revenue Association (the "Association"), which comprise the statement of financial position as at March 31, 2025 and the statements of operations, changes in fund balances and cash flows for the fifteen month period then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion section of our report, the accompanying financial statements present fairly, in all material respects, the financial position of the Association as at March 31, 2025, and the results of its operations and its cash flows for the period then ended in accordance with Canadian Accounting Standards for Not-For-Profit Organizations.

### Basis for Qualified Opinion

In common with many not-for-profit organizations, the Association derives revenue from corporate sponsorships and other fees, the completeness of which is not susceptible to satisfactory audit verification. Accordingly, verification of these revenues was limited to the amounts recorded in the records of the Association. Therefore, we were not able to determine whether any adjustments might be necessary to revenue, excess (deficiency) of revenues over expenses, and cash flows from operations for the fifteen month period ended March 31, 2025 and the year ended December 31, 2023, current assets as at March 31, 2025 and December 31, 2023, and fund balances as at January 1, 2022 and 2023, and March 31, 2025 and December 31, 2023 and for both the 2025 and 2023 fiscal periods. Our audit opinion on the financial statements for the year ended December 31, 2023 was modified accordingly because of the possible effects of this limitation in scope.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Association in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion.

### Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian Accounting Standards for Not-For-Profit Organizations and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Association's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Association or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Association's financial reporting process.

## INDEPENDENT AUDITOR'S REPORT (continued)

### Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the Association's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Association's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Association's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Association to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

*Franklin, Daurio LLP*

Chartered Professional Accountants, Licensed Public Accountants  
August 7, 2025  
Toronto, Ontario

# Ontario Municipal Tax and Revenue Association

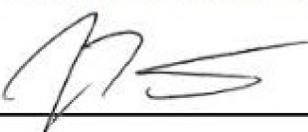
## Statement of Financial Position

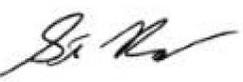
As at March 31, 2025

( with comparatives as at December 31, 2023)

	Note	Operating Fund	Capital Asset Fund	March 31, 2025	December 31, 2023
<b>ASSETS</b>					
<b>Current</b>					
Cash		\$ 130,045	\$ -	\$ 130,045	\$ 44,930
Bank GIC's		749,697	-	749,697	797,385
Accounts Receivable		-	-	-	13,225
Inventory		11,460	-	11,460	9,342
Prepaid Expenses and Deposits		53,837	-	53,837	26,877
		945,039	-	945,039	891,759
<b>Capital Assets</b>	<b>[3]</b>	-	1,102	1,102	1,495
<b>TOTAL ASSETS</b>		<b>945,039</b>	<b>1,102</b>	<b>946,141</b>	<b>893,254</b>
<b>LIABILITIES AND FUND BALANCES</b>					
<b>Current</b>					
Accounts Payable and Accrued Liabilities		8,794	-	8,794	16,705
Government Remittances Payable		1,916	-	1,916	1,646
Deferred Revenue		96,051	-	96,051	14,500
<b>Total Liabilities</b>		<b>106,761</b>	<b>-</b>	<b>106,761</b>	<b>32,851</b>
<b>Fund Balances</b>					
Operating Fund		838,278	-	838,278	858,910
Capital Asset Fund	<b>[2.a]</b>	-	1,102	1,102	1,493
		838,278	1,102	839,380	860,403
<b>TOTAL LIABILITIES AND FUND BALANCES</b>		<b>\$ 945,039</b>	<b>\$ 1,102</b>	<b>\$ 946,141</b>	<b>\$ 893,254</b>

Approved on Behalf of the Board:

  
 \_\_\_\_\_ Director

  
 \_\_\_\_\_ Director

The accompanying notes are an integral part of these financial statements.

**Ontario Municipal Tax and Revenue Association**  
**Statement of Operations and Changes in Fund Balances**

**For the fifteen month period ended March 31, 2025**

(with comparatives for the year ended December 31, 2023)

	Operating Fund	Capital Asset Fund	2025	2023
<b>Revenues</b>				
Membership dues	\$ 156,372	\$ -	\$ 156,372	\$ 102,635
Education fees	42,198	-	42,198	48,915
Interest income	44,449	-	44,449	24,466
Other income	22,700	-	22,700	3,150
Fall conference, Page 10	235,873	-	235,873	199,082
	<b>501,592</b>	<b>-</b>	<b>501,592</b>	<b>378,248</b>
<b>Expenses</b>				
Audit fees	5,574	-	5,574	4,522
Consulting fees	52,610	-	52,610	38,710
Journal publications and website	3,770	-	3,770	3,097
Insurance	12,511	-	12,511	2,478
Executive meetings	83,226	-	83,226	53,196
Office and general	129,135	-	129,135	76,725
Education committee	11,131	-	11,131	1,195
Fall conference, Page 10	224,265	-	224,265	196,757
Amortization of capital assets	-	393	393	772
	<b>522,222</b>	<b>393</b>	<b>522,615</b>	<b>377,452</b>
<b>Excess (Deficiency) of Revenues over Expenses</b>	<b>(20,630)</b>	<b>(393)</b>	<b>(21,023)</b>	<b>796</b>
<b>Fund Balance, Beginning of the Period</b>	<b>858,908</b>	<b>1,495</b>	<b>860,403</b>	<b>859,607</b>
<b>Fund Balance, End of the Period</b>	<b>\$ 838,278</b>	<b>\$ 1,102</b>	<b>\$ 839,381</b>	<b>\$ 860,403</b>

The accompanying notes are an integral part of these financial statements.

**Ontario Municipal Tax and Revenue Association**  
**Statement of Cash Flows**

**For the fifteen month period ended March 31, 2025**  
(with comparatives for the year ended December 31, 2023)

	<b>2025</b>	<b>2023</b>
<b>Net Inflow (Outflow) of Cash Related to the Following Activities:</b>		
<b>Cash Provided by Operating Activities</b>		
Cash received for Operating Fund	\$ 485,739	\$ 378,820
Cash paid for Operating Fund operations	(448,312)	(373,584)
<b>Net Cash Provided by Operating Activities</b>	<b>37,427</b>	<b>5,236</b>
<b>Cash Flows from Investing Activities</b>		
Operating Fund investments	47,688	(156,508)
Cash paid for capital assets	-	(1,573)
<b>Net Cash Provided (Used) by Investing Activities</b>	<b>47,688</b>	<b>(158,081)</b>
<b>Net Increase (Decrease) in Cash</b>	<b>85,115</b>	<b>(152,845)</b>
<b>Cash, Beginning of the Period</b>	<b>44,930</b>	<b>197,775</b>
<b>Cash, End of the Period</b>	<b>\$ 130,045</b>	<b>\$ 44,930</b>
<b>Cash Consists of:</b>		
<b>Cash Operating Fund</b>	<b>\$ 130,045</b>	<b>\$ 44,930</b>
	<b>\$ 130,045</b>	<b>\$ 44,930</b>

The accompanying notes are an integral part of these financial statements.

# ONTARIO MUNICIPAL TAX AND REVENUE ASSOCIATION

## Notes to Financial Statements

March 31, 2025

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### 1. Purpose of Organization

The Ontario Municipal Tax and Revenue Association (the "Association") is a not-for-profit organization, incorporated in 1989 by the Province of Ontario under Bill Pr25 as a corporation without share capital and, since the purpose of the Association is not-for-profit, the Association is exempt from income taxes.

The Association is a member-driven organization committed to educating, providing expertise and advocating in the interests of its membership.

The organization's mission will be achieved through:

- a) Providing programs and services to meet the current and changing needs of its members;
- b) Promoting the Association as recognized municipal revenue specialists;
- c) Optimizing technology to improve member services; and
- d) Expanding training and educational opportunities available to its members.

Effective January 1, 2025, the Association changed its fiscal year end from December 31, to March 31. For Canadian income tax purposes the Association qualifies as a not-for-profit organization which is exempt from income tax under the Income Tax Act.

### 2. Significant Accounting Policies

These financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations and are in accordance with Canadian generally accepted accounting principles. The significant policies are:

#### a) Fund Accounting

The Association follows the restricted fund method of accounting for contributions.

The Operating Fund accounts for the Association's program delivery and administrative activities. This fund reports unrestricted resources and restricted operating grants for which no restricted fund exists.

The Capital Asset Fund records increases and decreases in the Association's capital assets and related amortization.

The Restricted Fund accounts for contributions which are restricted by the contributor for a specific purpose. The Association does not currently maintain any restricted funds.

# ONTARIO MUNICIPAL TAX AND REVENUE ASSOCIATION

## Notes to Financial Statements

March 31, 2025

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### b) Revenue Recognition

Membership dues and education fees are recognized as revenue in the period to which they relate.

Registration fees for seminars and conferences are recognized as revenue when the related program has been delivered.

Corporate sponsorships for seminars and conferences are recognized as revenue when the related program has been delivered.

Restricted contributions related to general operations are recognized as revenue of the Operating Fund in the year in which the related expenses are incurred. All other restricted contributions are recognized as revenue of the appropriate Restricted Fund. Unrestricted contributions are recognized as revenue of the Operating Fund in the year received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

### c) Capital Assets

Purchased capital assets are recorded at cost. Contributed capital assets are recorded at the fair market value at the date of contribution. Amortization is calculated on a straight-line basis over the assets' estimated useful lives, which for computer equipment is five years, audio visual equipment is 10 years and signs is 15 years.

### d) Financial Instruments

The Association initially measures its financial assets and financial liabilities at fair value. The Association subsequently measures all its financial assets and liabilities at amortized cost, except for its investments, which are measured at fair value. Changes in fair value are recognized in the Statement of Operations. Transaction costs associated with the acquisition of these investments are recognized in the Statement of Operations in the period incurred. All other financial instruments are subsequently measured at amortized cost adjusted by transaction costs, which are amortized over the expected life of the instrument.

Financial assets measured at amortized cost include cash, accounts receivable, and bank GIC's. Financial liabilities measured at amortized cost include accounts payable and accrued liabilities.

### e) Inventory

Inventory is valued at the lower of cost replacement cost, for inventories to be distributed at no charge or for a nominal charge. Inventory is valued at the lower of cost and net realizable value for inventory available for sale. Cost is determined on a first-in, first-out basis.

# ONTARIO MUNICIPAL TAX AND REVENUE ASSOCIATION

## Notes to Financial Statements

March 31, 2025

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**f) Use of Estimates**

The preparation of financial statements in accordance with Canadian Accounting Standards for Not-For-Profit Organizations requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Significant estimates include those used when accounting for allowance for doubtful accounts, inventory and the estimated valuation allowance, and accounts payable and accrued liabilities. Actual results could differ from management's best estimates as additional information becomes available in the future.

**g) Contributed Materials and Services**

Contributions of material and services are recorded as revenue at fair value at the date of contribution if fair value can be reasonably estimated and when the materials and services are used in the normal course of operations and would otherwise have been purchased. The Association is dependent on the voluntary services of many of its members. Because of the difficulty involved in determining the fair value of the contributed services, they are not recorded in the financial statements.

**h) Interfund Transfers**

Interfund transfers are movements of funds from one fund to pay expenses or expenditures of another fund and as such these transfers are not recorded in the Statement of Operations, rather they are included in the Statement of Changes in Fund Balances as additions or deductions, as applicable.

# ONTARIO MUNICIPAL TAX AND REVENUE ASSOCIATION

## Notes to Financial Statements

March 31, 2025

### 3. Capital Assets

Capital assets comprises the following as at March 31, 2025 and December 31, 2023:

		<u>Cost</u>	<u>Accumulated Amortization</u>	<u>Net 2025</u>
Audio visual equipment	\$	847	\$ 847	\$ -
Signs		3,300	3,300	-
Computer equipment		4,525	3,423	1,102
	\$	<b>8,672</b>	\$ <b>7,570</b>	<b>\$ 1,102</b>

		<u>Cost</u>	<u>Accumulated Amortization</u>	<u>Net 2023</u>
Audio visual equipment	\$	847	\$ 847	\$ -
Signs		3,300	3,300	-
Computer equipment		4,525	3,030	1,495
	\$	<b>8,672</b>	\$ <b>7,177</b>	<b>\$ 1,495</b>

### 4. Financial Instrument Risk Disclosure

The significant financial risks to which the Association is exposed are:

**a) Interest rate risk:**

Interest rate risk is the sensitivity of the investment portfolio to fluctuations in market interest rates. The Association is subject to interest rate risk with respect to its bank GIC's. There is an inverse relationship between interest rates and the value of the Association's bank GIC's. The Association mitigates its interest rate risk by an investment policy to vary the maturity dates of its investments, and to hold the investments to maturity.

**b) Credit risk:**

The Association's cash and bank GIC's are exposed to credit risk. The Association manages this risk by placing its cash and bank GIC's with high quality credit institutions. At times, such cash and bank GIC's may be in excess of the Canada Deposit and Insurance Corporation ("CDIC") insurance limits.

**c) Liquidity risk:**

Liquidity risk is the risk that the Association will not be able to meet its obligations associated with its financial liabilities. The Association has investments and cash to fund its liabilities.

There have been no changes in the Association's risk exposures from the prior period.

# ONTARIO MUNICIPAL TAX AND REVENUE ASSOCIATION

## Schedule of Revenue and Expenses

For the fifteen month period ended March 31, 2025

(with comparatives for the year ended December 31, 2023)

	2025	2023
<b>Fall conference</b>		
<b>Revenue</b>		
Registration fees	\$ 170,523	\$ 145,986
Corporate sponsorships	65,350	53,096
	<b>235,873</b>	<b>199,082</b>
<b>Expenses</b>		
Dinners and events	127,481	115,363
Speakers	18,731	18,138
Audio-visual expenses	30,506	20,962
Committee meeting expenses	13,342	7,470
Virtual event production costs	5,432	7,519
Delegate packages and prizes	18,983	17,295
Companion program	2,037	2,848
Miscellaneous	7,753	7,162
	<b>224,265</b>	<b>196,757</b>
<b>Excess of Revenue over Expenses for the Year</b>	<b>\$ 11,608</b>	<b>\$ 2,325</b>

The accompanying notes are an integral part of these financial statements.



Ontario's Municipal Revenue Specialists

## ONTARIO MUNICIPAL TAX AND REVENUE ASSOCIATION

### Summary of the 2023-2028 Strategic Plan Implementation for the 2024/2025 Term

Since adopting the 2023-2028 Strategic Plan at the 2023 Annual General meeting, there has been significant progression with the implementation of the plan's actions.

Below is a summary of the status of the action items for each Direction.

#### **Sustain: Nurture and Grow**

Cultivate a sustainable association dedicated to member success.

**Goal 1-1:** OMTRA's clearly defined Mission, Vision and Values will guide leadership and inform its members and stakeholders of the value the association provides and its reason for being, now and in the future.

Action	Status	Changes Implemented / Planned	Target Due Date
The Website and all other documents referring to Mission, Vision and Values will be updated.	Completed in 2024	Website now includes the mission, vision and values.	

**Goal 1-2:** OMTRA will be a growing organization, focused not only on reaching, recruiting and providing value to new members, but also retaining existing members and providing exceptional value.

Action	Status	Changes Implemented / Planned	Target Due Date
Establish a membership task force focused on recruitment and retention as well as the promotion of the benefits of being involved.	In-progress	Education Committee has begun discussions on promoting CMRP designation as a journey.  Hosted a webinar on CMRP Designation.	June 30, 2026
Establish a regular presence on LinkedIn.	In-progress	Job postings are regularly being shared through LinkedIn. OMTRA is also promoting the Annual Conference and sponsorship opportunities through LinkedIn. The Board is working on a social media policy that will help guide OMTRA's social media presence.	Jan. 1, 2026

Introduce working groups as a way to encourage member volunteerism through time and scope defined projects.	Not started	Will be established as needed.	TBD
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**Goal 1-3:** OMTRA will engage its retired and retiring members, recognizing that they are a valued part of the community and can continue to contribute through knowledge and skills transfer.

Action	Status	Changes Implemented / Planned	Target Due Date
Formulate a strategy for engaging retiring and retired members that offers them a variety of volunteer options with defined time commitments, introductory training and opportunities to socialize.	In-progress	Initiated outreach to retirees	June 30, 2026
Explore, develop and launch a micro-mentoring or full mentoring program.	Not started		TBD

**Lead: Govern and Build**

Ensure our governance structure is modern and aligns with our current and anticipated future needs.

**Goal 2-1:** OMTRA will review and revise its governance structure, committee structure and by-laws with the intention of ensuring Board renewal and improved member engagement.

Action	Status	Changes Implemented / Planned	Target Due Date
Approve new by-laws for Ontario Not-for-Profit Corporations Act (ONCA) compliance.	Completed in 2024	ONCA compliant by-laws approved be ratified as part of the 2024 AGM.	
Establish a Board succession plan.	In-progress	Included in the new by-law, policy to be developed	Jan. 1, 2026
Review the Board’s committee structure.	Completed in 2024	New structure including volunteer members introduced for the 2023/2024 term	
Define volunteer roles with approximate time commitments.	Completed in 2024	Established terms of reference for volunteer opportunities and for each committee	
Clarify and communicate volunteer opportunities and commitments to encourage member volunteerism.	Completed in 2024	Volunteer application form developed; opportunities communicated	

**Goal 2-2:** OMTRA will further professionalize its operations by either hiring or contracting an Executive Director for the association or entering into an agreement with an Association Management Firm.

Action	Status	Changes Implemented / Planned	Target Due Date
Establish a budget, job description and hiring process.	Completed in 2024	The Executive approved a motion to hire a consultant to assist with the recruitment of an Executive Director, including developing the job description. Budget approved as part of association budget.	
Implement the recruiting process.	Completed in 2024	A sub-group of the Executive worked with the consultant on the recruiting process.	
Determine start date and onboard the new Executive Director or Association Management Firm.	Completed in 2024	Start date – July 2, 2024	

**Educate: Develop and Improve**

Enrich member learning experiences to help them succeed throughout their careers.

**Goal 3-1:** OMTRA will enhance and promote the features and benefits of its educational and certification offerings to better attract and support new professionals in the field. It will also enrich the networking opportunities so valued by members.

Action	Status	Changes Implemented / Planned	Target Due Date
Form a working group to evaluate educational and professional development opportunities including micro-credentials for new and experienced professionals.	Not started		TBD
Launch a campaign to promote educational offerings to new professionals with a focus on increasing memberships.	In-progress	Created a brochure promoting educational offerings including MTAP, CMRP designation and various webinars.	TBD
Continuously update MTAP course content, integrating new learning methodologies and assessment tools.	In-progress	Course has been integrated into Seneca College’s Blackboard Learning system. Reviewing course content and updating when necessary. Investigating options on partnering or hiring a third party to assist with content updates.	TBD
Market MTAP and CMRP by demonstrating the	In-progress	Created a brochure promoting educational offerings including	TBD

relationship between professional competency and on-the-job performance with professional credibility, higher income, increased employability and improved career satisfaction.		MTAP, CMRP designation and hosted a webinar.	
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**Goal 3-2:** OMTRA will modernize and enhance its online resources and tools for members.

Action	Status	Changes Implemented / Planned	Target Due Date
Increase webinar offerings, as members have demonstrated significant interest in attending.	Completed in 2024	Webinars being planned and offered more frequently	
Modernize OMTRA’s website, with a commitment to keep content current and timely.	Complete	Website review of both the public and member only sections is underway including enhancements being implemented. New website design was launched.	September 1, 2025

**Goal 3-3:** OMTRA will investigate outsourcing activities such as conference management and management of education initiatives to increase professionalism, find efficiencies. And create capacity to focus on other OMTRA strategic priorities.

Action	Status	Changes Implemented / Planned	Target Due Date
Form a working group to consider engaging an event management contractor or firm to plan and execute the annual conference, with active support from OMTRA volunteers.	Completed in 2024	Considered by Executive and determined would not be beneficial	
Consider retaining services of a web event firm specializing in educational opportunities to explore a more comprehensive, professional and scheduled online calendar.	Completed in 2024	Considered by the Executive and determined can be completed in-house	

**Engage: Connect and Mobilize**

Connect with our members in ways that celebrate their success and inspire volunteerism.

**Goal 4-1:** OMTRA will enhance its knowledge management practices.

Action	Status	Changes Implemented / Planned	Target Due Date
Update member information database and its ongoing monitoring practices.	Complete	Initiated a campaign for members to update their profiles. Member profiles were updated and are now more complete. We will continue to work with members to ensure profiles are up to date.	March 31, 2025
Secure hosts for online forums to ensure timely responses.	Complete	Online forums held throughout 2025	
Create a list of members' municipal financial systems to serve as a resource for those who run into challenges.	Complete	Some financial systems information is listed on profiles and was updated through the member information update campaign.	March 31, 2025
Promote online forums, as they are valued tools that members use to receive timely information.	Complete	Forums promoted through newsletter and emails	
Establish response metrics for online forums (e.g. first response, first post, reviews).	Not started		Dec. 31, 2027
Invite retired members to act as hosts for online forums.	In-progress	Initiated outreach to retirees	TBD
Launch a pilot micro-mentoring program starting with retired members.	In-progress	Beginning the discussion on a micro mentoring program at the OMTRA Conference 2025 to develop a plan to launch in 2026.	June 30, 2026

**Goal 4-2:** OMTRA will grow its student membership and better engage students.

Action	Status	Changes Implemented / Planned	Target Due Date
Create an MTAP Student Forum.	Completed in 2024	Forum included in Blackboard through Seneca.	
Launch a promotion for new municipal staff that would grant, with MTAP registration, a 3-month free OMTRA login to connect with other students.	Not started		Dec. 31, 2028
Create a student day, either as a standalone event or as part of the annual conference; stage as a hybrid event.	Not started		TBD

**Goal 4-3:** OMTRA will improve membership outreach and member recognition.

Action	Status	Changes Implemented / Planned	Target Due Date
Send a monthly scheduled update to all members via email.	Complete	Monthly newsletters emailed to all members.	
Create a member awards program that acknowledges leadership, professional excellence, milestones and educational achievements.	In-progress	Developing policies and incorporating acknowledgements into the conference.	TBD
Conduct brief annual member satisfaction survey.	Complete	Member survey launched in July 2025 and completed in August 2025. The survey will be used on an annual basis to develop KPIs and comparisons as outlined in Strategic Plan.	August 1, 2025

**Champion: Amplify and Advocate**

Grow our profession’s credibility and visibility with municipalities, the provincial government, media and other OMTRA stakeholders.

**Goal 5-1:** OMTRA will strengthen its voice and presence through impactful branding, communications and government relations.

Action	Status	Changes Implemented / Planned	Target Due Date
Establish a working group focused on government relations and advocacy.	Not started		June 30, 2028
Formalize a strategy for partnering with AMTCO, AMO, IMA, MFOA and other like-minded organizations when it is mutually beneficial.	In-progress	President began reaching out to various associations and groups to explore possible partnership opportunities. These initial conversations will help to formulate a strategy.	June 30, 2028
Invest in communications and promotions, including refreshing the OMTRA brand, to improve municipal sector visibility.	Not started		June 30, 2028
Update OMTRA marketing materials so that they articulate OMTRA’s value in a modern and relevant way.	Not started	New Brochure created to promote OMTRA MTAP courses and the CMRP designation.	June 30, 2028
Update external communications tools such	In-progress	New website design was launched in August 2025.	June 30, 2028

as OMTRA's website to align with brand refresh.			
Post announcements on LinkedIn to celebrate member successes.	In-progress	Establish a regular posting of announcements. The Board is working on a social media policy that will help guide OMTRA's social media presence.	Jan. 1, 2026
Prepare an annual report for members and municipal leadership highlighting OMTRA's advocacy, member success and educational opportunities.	In-progress	Report to be shared with all CAO's / Treasurers. Draft report has been created and will be finalized by end of September to be sent out.	Sept. 30, 2025

Summary of Resolutions

**September 18, 2024**

**Moved by J. Longarini**

**Seconded by R. Beaumont**

That the agenda be approved as presented.

**Carried 2024/2025-001**

**Moved by L. Cooke**

**Seconded by R. Beaumont**

**THAT:** Krista O'Brien, Director of Legislation be appointed as the Deputy Treasurer for the 2024/2025 Term of the OMTRA Executive with all necessary signing authority.

**Carried 2024/2025-002**

November 21 and 22, 2024

**Moved by K. O'Brien**

**Seconded by J. Krauter**

That the agenda be approved as amended.

**Carried 2024/2025-003**

**Moved by K. Jylha**

**Seconded by K. O'Brien**

That the consent agenda be approved as amended.

**Carried 2024/2025-004**

**Moved by J. Krauter**

**Seconded by D.Tummon**

**THAT:** Upgrade the current Zoom account from Pro Business for an additional \$100 + HST per year

**Carried 2024/2025-005**

**Moved by K. Jylha**

**Seconded by K.O'Brien**

**THAT:** Approve purchase of a social media scheduling tool of up to \$400 + HST per year

**Carried 2024/2025-006**

**Moved by J. Krauter**

**Seconded by L. Cooke**

**THAT** the 2025 Membership rates be set as follows:

- Full - \$325.00 + HST
- Early Bird discount is \$50.00 + HST up to February 28th, 2025
- Associate - \$325.00 + HST
- Early Bird discount is \$50.00 + HST up to February 28<sup>th</sup>, 2025
- Group Rate **3-5 Members** - \$975.00 + HST
- Early Bird discount is \$150.00 + HST up to February 28<sup>th</sup>, 2025
- Group Rate **6-9 Members** - \$1,950.00 + HST
- Early Bird discount is \$300.00 + HST up to February 28<sup>th</sup>, 2025
- Group Rate **10-14 Members** - \$3,250.00 + HST
- Early Bird discount is \$500.00 + HST up to February 28th, 2025
- Group Rate **15-20 Members** - \$4,875.00 + HST
- Early Bird discount is \$750.00 + HST up to February 28th, 2025
- Retired - \$40.00 + HST
- Members in Transition: One Year Free

And,

**THAT** the Executive Director update the policies as applicable

**Carried 2024/2025-007**

**Moved by K.Jylha**

**Seconded by D. Tummon**

Approve budget request \$500-\$1,000 +HST for an IT consultant who specializes in SharePoint and Teams to assist S. Kettles (Executive Director) with set up and administrative troubleshooting.

**Carried 2024/2025-008**

Moved by A. Vilardi  
 Seconded by L. Cooke

THAT the Board approve the 2025 Ontario Municipal Taxation and Revenue Association (OMTRA) Budget *as attached in Appendix 1.*

Carried 2024/2025-009

Appendix 1

2025 -2026 OMTRA Budget		A 2025-M 2026 Budget
G/L	Revenues	
4100	Membership Dues	130,000
4200	Interest Revenue	28,000
4310	Sales - Web Advertising	15,000
4710	Education - Student Fees	40,000
4730	Education - Tax Sale Guide Sales	1,500
4725	Education - CMRP Application Fee	300
4610	Conference Registrations	172,500
4650	Conference - Sponsors	74,250
	<b>Total Revenues</b>	<b>461,550</b>
	Expenses	
5010	Executive Meetings	65,000
5165	Public Relations / Donations	500
5030	Other Prov. / Mun. Ass'n Expenses	6,000
5040	ONCA/TradeMark/Private Members Bill /	20,000
5045 - 5060	Admin/Bookkeeping/ED Expenses	100,000
5110	General Admin Expenses	1,000
5115	Liability / Property Insurance	14,000
5120	Audit Expense	7,500
5125	Postage / Courier	1,000
5130	Printing, Stationary & Supplies	1,000
5144	Service Agreements	7,000
5735	Membership/Communication	8,000
5141	Internet Charges / Sage Fees	1,000
5735	Webinars	2,000
5145	Webpage Enhancements	5,000
5150	Bank Charges	12,000
5155	Visa Charges	500
5160	Miscellaneous Expenses	4,000
5170	Lease / Rent PO Box & Storage Unit	4,000
5730	Education Miscellaneous Expenses	15,000
5165	Education - Seneca College Bursary	2,000
5610	Conference - Venue costs	140,000
5615	Conference - AV Expense	30,000
5620	Conference - Hospitality/Entertainment	12,000
5630	Conference - Speakers	20,000
5640	Conference - Delegates Packages	25,000
5660	Conference - Companion Program	2,000
5690	Conference - Exec Rooms & Expenses	25,000
5695	Conference - Misc. Expenses	7,000
5165	Conference - Donations	2,500
5670	Conference - Printing supplies	1,500
	<b>Total Expenses</b>	<b>541,500</b>
	General - NET INCOME / (LOSS)	(26,700)
	Fall Conference - NET INCOME / (LOSS)	(18,250)
	One Time reserve transfer	35,000
	<b>NET INCOME / (LOSS)</b>	<b>(79,950)</b>

Moved by K. O'Brien  
 Seconded by R. Beaumont

THAT a donation to YWCA Muskoka Girlz Unplugged program be issued for \$2,500.00 and presented during the opening ceremonies of the Fall Conference.

Carried 2024/2025-010

Moved by J. Longarini  
 Seconded by K. Jylha

THAT the 2025 sponsorship rates be set as follows:

- Diamond - \$ 2,500.00 plus HST
- Emerald - \$1,500.00 plus HST
- Sapphire - \$1,000.00 plus HST
- 1/2-hour sponsor presentations - \$500.00 plus HST
- Additional Sponsor Reps - \$750.00 plus HST
- VIP Sponsor gift set at a minimum of \$100.00 value gift/donation
- Lanyard Sponsorship - \$1,750.00 plus HST
- Meal Sponsor Packages
- Breakfast (3 available) -\$1,000 plus HST
- AM Break (3 available) - \$500 plus HST
- Lunch (2 available) -\$1,250 plus HST
- PM Break (2 available)- \$500 plus HST
- Monday Dinner - \$1,500 plus HST
- Gala Dinner – Beverage tickets

AND THAT sponsorships be confirmed by June 1, 2025.

AND THAT a late fee of \$100.00 plus HST will apply for all sponsorships registered after June 1, 2025.

**Carried 2024/2025-011**

**Moved by K. O'Brien**

**Seconded by A. Vilardi**

THAT the 2025 fall conference rates be established as follows:

<b>Rates</b>	<b>Member</b>	<b>Non-Member</b>
Full Conference	\$995.00	\$1,375.00
Monday or Tuesday Only	\$500.00	\$650.00
Wednesday Only	\$400.00	\$500.00
Companion (food only)	\$575.00	\$575.00
Banquet Dinner Only	\$150.00	\$150.00
Late Registration Fee (After July 15, 2025)	\$100.00	\$100.00
Cancellation Fee (After July 15, 2025)	25% of Registration Fee	25% of Registration Fee
All rates are subject to HST		

**Carried 2024/2025-012**

**Moved by R. Fleming  
Seconded by L. Cooke**

THAT the 2<sup>nd</sup> VP and Director of Communications work with a subcommittee to create social media guidelines to direct OMTRA's social media activities.

**Carried 2024/2025-013**

**Moved by J. Krauter  
Seconded by R. Fleming**

WHEREAS municipalities are responsible for ensuring compliance with local and provincial regulations, including the collection of administrative penalties and unpaid fines;

WHEREAS the originating requested stated the ability of municipalities to collect fines through both local collection methods and the Ministry of Transportation (MTO) plate denial system has been demonstrated to improve collection rates by 30%;

WHEREAS the originating request notes that changes to provincial policies have led to an increase in unregistered vehicle plates, reducing the effectiveness of the plate denial system from 80% to 40%, thereby hindering municipalities' ability to recover outstanding fines;

WHEREAS municipalities require greater flexibility in fine collection mechanisms to ensure accountability and compliance with regulations;

NOW THEREFORE BE IT RESOLVED THAT OMTRA expresses its support for the City of Ottawa and AMO in their request to have the Province of Ontario amend O. Reg. 355/22 under the Highway Traffic Act to allow municipalities to collect fines for administrative penalties concurrently with the MTO;

BE IT FURTHER RESOLVED THAT a copy of this resolution be sent to the Minister of Attorney General on Ontario, the Ministry of Transportation of Ontario, the City of Ottawa, AMO, and other relevant stakeholders;

BE IT FINALLY RESOLVED THAT OMTRA urges the Government of Ontario to work collaboratively with municipalities to implement measures that enhance fine collection efficiencies and improve compliance rates.

**Carried 2024/2025-014**

**Moved by J. Longarini**  
**Seconded by K. Jylha**

THAT the firm of Franklin, Daurio LLP be engaged as auditors for the Association for the fiscal periods ending March 31, 2025, being January 1, 2024 to December 31, 2024 and January 1, 2025 to March 31, 2025 at a cost of \$6,000 plus HST.

**Carried 2024/2025-015**

**Moved by: R. Beaumont**  
**Seconded by: A. Vilardi**

THAT the Ontario Municipal Tax and Revenue Association (OMTRA) approves the Records Retention Policy and Schedule as presented at the April 10th executive meeting;  
AND THAT the policy and schedule be adopted as the official guiding document for the retention, storage, and disposal of OMTRA records.

**Carried 2024/2025-016**

**Moved by K. O'Brien**

**Seconded by R. Fleming**

THAT the Ontario Municipal Tax and Revenue Association (OMTRA) approves the amendment of the Association's education program name from the Municipal Tax Administration program (otherwise known as MTAP) to the Municipal Revenue Administration program (MRAP).

**Carried 2024/2025-017**

**Moved by K. O'Brien  
Seconded by A. Villardi**

THAT the Auditors, Franklin, Daurio LLP have completed their review of the 2024 and 3 months to March 31, 2025 yearend;

THAT the draft audited financial statements for the 15 months ending March 31, 2025, has been circulated to the Board members of the Association for their review;

THAT the financial statements for the fiscal period ending March 31, 2025 as circulated be recommended for approval by the membership at the 2025 Annual General Meeting;

THAT Steven Radenic, as President, and James Krauter, as Treasurer, be authorized to sign the financial statements on behalf of the Board.

**Carried 2024/2025-018**

**Moved by J. Krauter  
Seconded by D. Tummon**

THAT Grace Marsh be designated as a Lifetime Member of the Association in recognition of her dedication to OMTRA and its members during her lengthy career in the assessment and taxation landscape and an invitation be extended for her and a guest to attend the Annual Banquet with accommodation included for the night.

**Carried 2024/2025-019**

**Moved by R. Beaumont**  
**Seconded by D. Tummon**

THAT Christi Norris be designated as a Lifetime Member of the Association in recognition of her dedication to OMTRA and its members during her lengthy career in the assessment and taxation landscape and an invitation be extended for her and a guest to attend the Annual Banquet with accommodation included for the night.

**Carried 2024/2025-020**

**Moved by K. O'Brien**  
**Seconded by K. Jylha**

THAT Casey Brendon be designated as a Lifetime Member of the Association in recognition of his dedication to OMTRA and its members during his lengthy career in the assessment and taxation landscape and an invitation be extended for him and a guest to attend the Annual Banquet with accommodation included for the night.

**Carried 2024/2025-021**



Ontario's Municipal Revenue Specialists

# ONTARIO MUNICIPAL TAX AND REVENUE ASSOCIATION

DATE:	
LOCATION:	
TOPIC:	

MOVED BY:	
SECONDED BY:	

WHEREAS:

NOW THEREFORE BE IT RESOLVED THAT:

**CARRIED/DEFEATED**

Recorded Vote:      Yes      No      Chair passed to: \_\_\_\_\_

Immediate Past President		Director, Sponsorship	
First Vice President		Director, Membership & Communications	
Second Vice President		Director, At Large	
Secretary		Director, Legislation	
Treasurer		Director, Education	
		President, In case of a tie	