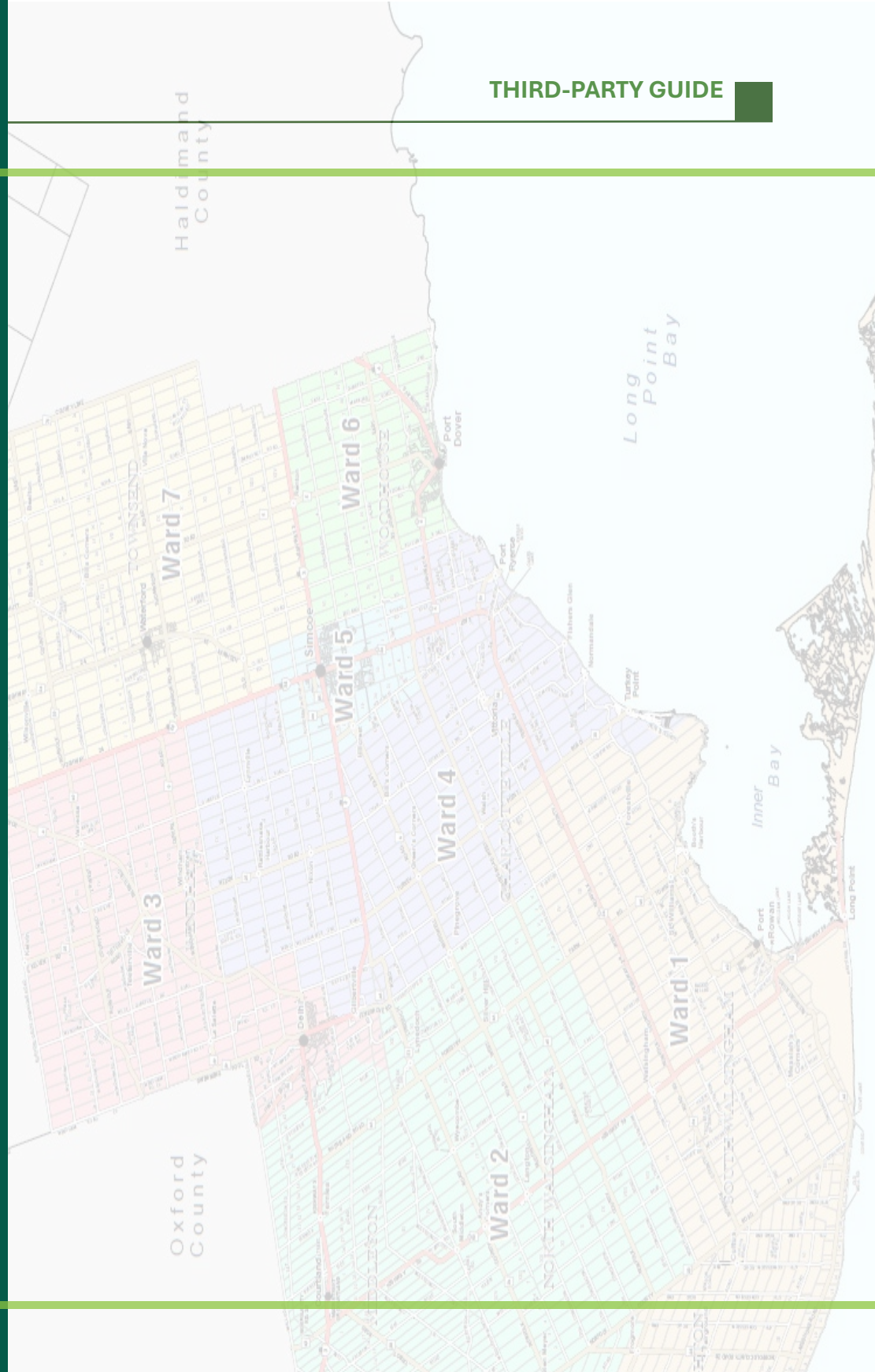


# Norfolk County Third-Party Advertiser Guide 2026



**Norfolk County**  
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## Introduction

The municipal and school board election will be held **Monday, October 26, 2026**. The new term of Council begins November 15, 2026. The purpose of this guide is to provide for the proper conduct and outlay of procedures for Third-Party Advertisements during the 2026 Municipal Election. It is important to note that the contents of this document are intended only as a guide to provisions of relevant legislation and do not claim to recite all applicable statutory references. Some sections paraphrase legislation for purposes of clarity. Ultimately, it is the third-party advertiser’s responsibility to refer to and be informed of the relevant legislation and regulations. For a full outline, we suggest reviewing the *Municipal Elections Act, 1996*, (MEA) and the *Education Act, 1990*. All legislation referenced in this document can be found in Appendix A.

As this guide applies to the 2026 Norfolk County Municipal Election, all applications of these procedures are pursuant to the above authority, but the County Clerk has full authority to make amendments to certain procedures to address the specific application and implementation requirements. All determinations and interpretation of this policy during the election period shall be the sole responsibility of the County Clerk. The Clerks decision on these matters shall be final.

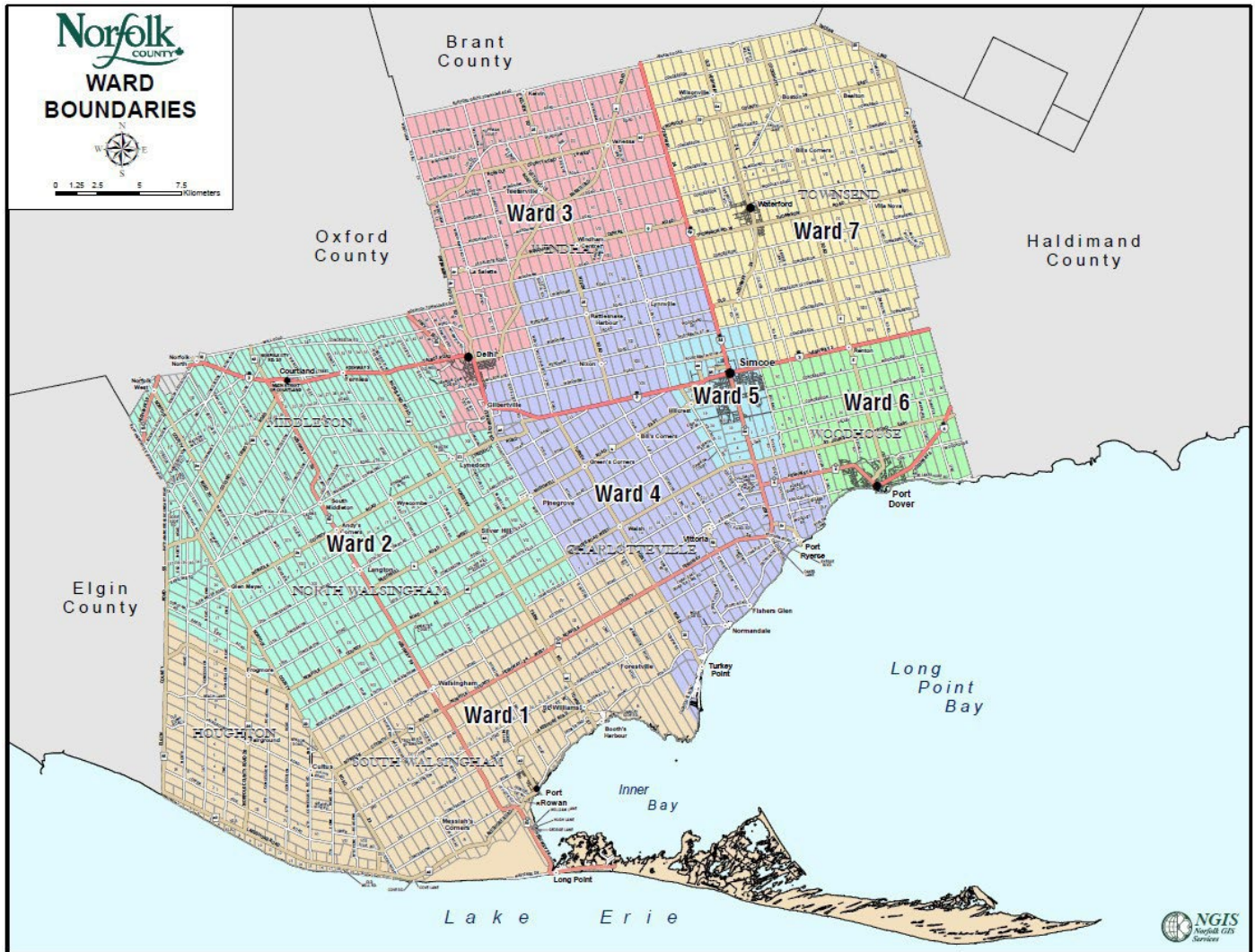


Third parties must register with the County Clerk and be found to be qualified by law to register.

## Important Dates

Event	Date	Timing
Nomination Start Date	May 1, 2026	8:30 am
Close of Third-Party Registration Period	October 23, 2026	2:00 pm
Signs are allowed according to Sign By-Law (30 days before Voting Day)	September 26, 2026	After 12:00pm
Advance Online Voting	October 9-23, 2026	
Voting Day	October 26, 2026	10am – 8pm
Signs must be removed according to Sign By-Law (7 days after close of Election)	November 2, 2026	Before 12:00pm
New Term of Council begins	November 15, 2026	
Campaign period ends	December 31, 2026	
Last day to notify Clerk in writing to extend campaign period if the third-party has a deficit	December 31, 2026	
Last day to file financial statements	March 26, 2027	2:00 pm

# Map of Norfolk County Wards



## Definitions

In this procedure:

“Act”	means the <i>Municipal Elections Act, 1996</i> , S.O. 1996, c.32, as amended.
“Clerk”	means the person appointed as Clerk of the County under Subsection 228(1) of the <i>Municipal Act, 2001</i> , S.O. 2001, c.25.
“Contribution”	means money, goods and services given to and accepted by an individual, corporation or trade union in relation to third party advertisements, or given to and accepted by another person who is acting under the direction of the individual, corporation or trade union, are contributions
“Campaign Period”	means the period between May 1, 2026, and December 31, 2026.
“Election Official”	means a person designated by the Returning Officer to assist in the conduct of 2026 Municipal election.
“Registered Third-Party”	means, in relation to an election in a municipality, an individual, corporation or trade union that is registered under section 88.6.
“Third Party Advertisement”	means an advertisement in any broadcast, print, electronic or other medium that has the purpose of promoting, supporting, or opposing a candidate in a municipal election.

## What is a Third-Party Advertisement?

A third-party advertisement is an advertisement in any broadcast, print, electronic or other medium that has the purpose of promoting, supporting, or opposing a candidate in the election, or a “yes” or “no” answer to a question on the ballot. Third party advertisements do NOT include advertisements by or under the direction of a candidate, issues-based advertising during the election period, or advertising that does not cost money. Third party advertising is separate from any candidate’s campaign and must be done independently from a candidate. Any advertisements or materials that are made and distributed by a candidate, or under a candidate’s direction, are part of the candidate’s campaign expense. You may not spend money on your campaign, accept contributions or begin advertising until the Clerk certifies your registration.

## Municipal Resources

To protect the neutrality of the municipal corporation during the election and to prohibit contributions by the municipality during campaign periods, municipal resources cannot be used for campaigning purposes. Further, the municipality is required by the *Municipal Elections Act, 1996* to establish rules for using municipal resources for campaigning purposes. Norfolk County's Use of Corporate Resources During a Municipal Election Policy is included in this information package.

## Registration and Campaign Period

According to the MEA s. 88.6(4), only the following persons and entities are eligible to file a notice of registration:

- An individual who is normally resident in Ontario
- A corporation that carries on business in Ontario
- A trade union that holds bargaining rights for employees in Ontario

A third party may become registered with the prescribed form starting Nomination Day (May 1, 2026) and ending on the close of the registration period (October 23, 2026). This must also include a declaration of qualification signed by the individual or representative of the third-party. These forms must be filed with the registration form, with the Clerk, within the allotted time. Any actions that occur before official registration will be determined as advertising within a restricted period. When advertisements commence, they must contain the following information:

- The legal name of the registered third party (if the third party is a corporation or trade union, the name of the corporation or trade union must appear, not the name of the representative who filed the registration)
- The municipality where the third-party advertiser is registered
- The telephone number, mailing address or email address at which the registered third-party advertiser may be contacted regarding the advertisement

Those restricted from registering as a third-party advertiser, pursuant to MEA s. 88.6(5), are as follows:

- A candidate whose nomination has been filed under section 33
- A federal political party registered under the *Canada Elections Act* (Canada) or any federal constituency association or registered candidate at a federal election endorsed by that party
- A provincial party, constituency association, registered candidate or leadership contestant registered under the *Election Finances Act*
- The Crown in right of Canada or Ontario, a municipality, or local board

A third party may withdraw their registration at any time during the registration period. The final day to withdraw is **October 23, 2026**. Financial statements for any money contributed will still need to be submitted by the prescribed date (March 26, 2027).

The Clerk is required to examine each notice of registration that has been filed. If the Clerk is satisfied that the individual, corporation, or trade union is qualified to be registered, the Clerk will certify the registration. If the Clerk is not satisfied that the individual, corporation, or trade union is qualified to be nominated, the Clerk will reject the registration. *The Clerk's decision to certify or reject a registration is final.*

No registered Third-Party Advertisement shall appear during a restricted period, unless it contains the name of the third party, the municipality where the third party is registered, or the contact information for the third party.

### **Expenses and Contributions**

The Ministry of Municipal Affairs and Housing 2026 Third Party Advertisers' Guide for Ontario Municipal and School Board Elections (link included below) contains a great deal of information about campaign finances and rules that are important for third party advertisers to know. Third party advertisers are responsible for keeping records of the financial activities related to their campaign. The *Municipal Elections Act* does not require the use of any specific accounting system. Third party advertisers may want to consult with an auditor or an accountant early in the campaign to make sure that they are using a bookkeeping and accounting system that will suit their needs.

To view the Ministry's 2026 Third Party Advertisers' Guide for Ontario Municipal and School Board Elections:

<https://www.ontario.ca/files/2026-03/mmah-2026-third-party-advertisers-guide-en-2026-03-31.pdf>

Third party advertisers are required to open a separate bank account for their advertising campaign. Personal bank accounts cannot be used for campaign finances. All contributions – including contributions the third party makes to itself – must be deposited into the advertising campaign bank account. All expenses must be paid for from the campaign account. Written proof from the financial institution of the existence of an advertising campaign bank account must be provided to the Clerk before your registration will be certified. If your financial institution will not open a campaign bank account until proof of registration is provided, the Clerk will provide a declaration that registration papers have been filed.

The expenses incurred in relation to third party advertisements cannot exceed the amount calculated under section 88.21 (registered third parties' expenses) for the registered third party. What constitutes expenses is laid out in the MEA, section 88.19 (3).

A registered third-party may obtain a loan in relation to Third-Party Advertisements only from a bank or other recognized lending institution in Ontario, to be paid directly into the campaign account.

Third-party advertisers are required to inform each contributor who contributes to a campaign that the contribution may not exceed the below points. These amounts do not apply to contributions made to a registered third party by the third-party itself. Any

expenses or contributions made by the third party itself may not exceed the maximum amount given by the prescribed formula provided by the Clerk. If this amount is exceeded, the third party must repay and file the surplus to the Clerk.

- A contribution shall not be made to or accepted by a registered third party unless registered and made within the campaign period.
- Any one contributor may not make contributions exceeding a total of \$1,200 to a registered third party in relation to Third-Party Advertisements that appear during an election in a municipality.
- Any one contributor may not make contributions exceeding a total of \$5,000 to two or more registered third parties registered in the same municipality in relation to third party advertisements.

To assist third party advertisers with this requirement, copies of sample leaflets which must be provided to contributors will be given to all third-party advertisers upon filing a registration. Any contributor who has exceeded the contribution limits will have their name automatically sent to the Compliance Audit Committee for a decision on whether to commence legal proceedings against the contributor

All third-party advertisers will be required to file a Financial Statement – Auditor’s Report Third Party - Form 8, a copy of which is included in this package. Third party advertisers should review the form to ensure they are keeping records of all the information that must be included on the Statement. Third party advertisers are required to keep all of their advertising campaign financial records until November 16, 2026, when the next council or school board takes office.

### Maximum Spending Limit

There is a limit on the amount of money a third party may spend on any candidate. The below formula is a preliminary maximum expense amount that Third-Party Advertisers are allowed to spend on any campaign, based on the number of eligible electors in the 2022 Municipal Election:

$$\underline{\$5,000.00 + .05 \text{ cents} \times 53,598} = \underline{\$7,679.90}$$

Maximum allowable expense for parties after voting day

$$\underline{\$7,679.90 \times 10\%} = \underline{\$767.99}$$

The final and official expense limits will be given on September 20<sup>th</sup>, 2026.

### Exceptions to Third-Party Advertisements

An advertisement is deemed not to be a Third-Party Advertisement for the purposes of this Act if the person or entity that causes the advertisement to appear in any broadcast, print, electronic or other medium incurs no expenses in relation to the advertisement. 2016, c. 15, s. 1 (7).

Those not eligible to file a notice of registration for third parties are candidates whose nomination has been filed under section 33 of the MEA; a federal or provincial political party, constituency association, or registered candidate; a municipality or local board.

### **Fundraising for Third-Party Advertisers**

Any fundraising activities or functions for Third-Party Advertiser shall not be held for any unregistered third parties and shall not occur outside of the campaign period.

### **Compliance Audit**

Any elector who is entitled to vote and believes on reasonable grounds that a registered third-party has contravened a provision of the MEA relating to Election Advertising may apply for a compliance audit of the campaign finances. This application shall be made to the Clerk of the municipality in which the registered third party is registered, even if they have not filed a financial statement.

The application will be forwarded to the compliance audit committee. The committee will decide whether to grant or reject the application. If the application is granted, it will be forwarded to an auditor. The auditor will conduct an audit of the registered third party's election advertising campaign finances to determine whether they have complied with the provisions of the Act relating to election advertising campaign finances and shall prepare a report outlining any apparent contravention by the registered third-party advertiser.

If the report concludes that the registered third-party advertiser appears to have contravened an election advertising campaign finance provision, the committee shall decide whether to commence legal proceedings against the third-party advertiser.

Further, any contributor who has exceeded the contribution limits will have their name automatically sent to the Compliance Audit Committee for a decision on whether to commence legal proceedings against the contributor. As such, it is important for third party advertisers to inform each contributor of the contribution rules as outlined above

### **Election Signs and Advertising Material**

Further to the above noted Use of Corporate Resources Policy, no election signs or any other election advertising materials are permitted in the following areas:

- on or adjacent to a park, trail, or recreational/sports field (this restriction does not include adjacent private property or public boulevards which are not adjacent to County parks, trails, or recreational/sports fields)
- on the grounds of Norfolk County operated buildings
- in sight triangles as defined in the Zoning By-law (i.e., not within a 9-metre triangle formed by the street line/property line).
- in, on, or in the immediate vicinity of the premises used as a voting place on voting days (the premise is deemed to include the entire building and the

property)

Election signs shall not incorporate any flashing lights or animation.

As outlined in the *Municipal Elections Act*, all election signs and any other election advertising must contain the name of the third-party advertiser, the municipality where the third party is registered, and a telephone number, mailing address or email address at which the registered third party may be contacted regarding the advertisement.

Any signs or advertising materials that do not adhere to the requirements, are deemed to cause visibility problems in any area, impede or obstruct the County's maintenance operations, or are deemed to constitute a hazard or safety concern will be removed and the third-party advertiser may be invoiced for the cost of the removal. Any signs that are removed may be picked up at a County facility. Locations are available by request.

All election signs on public property must be removed by **no later than November 2, 2026**.

## Appendix 1: Code of Conduct

**CONDUCT AND DUTIES OF THIRD PARTIES**

- 1) no contributions of money are accepted or expenses are incurred in relation to third party advertisements that appear during an election in a municipality unless one or more campaign accounts are first opened at a financial institution exclusively for the purposes of the election campaign;
- 2) all contributions of money are deposited into the campaign accounts;
- 3) all funds in the campaign accounts are used exclusively for the purposes of the election campaign;
- 4) all payments for expenses are made from the campaign accounts;
- 5) contributions of goods or services are valued;
- 6) receipts are issued for every contribution and obtained for every expense;
- 7) records are kept of,
  - a. the receipts issued for every contribution; the value of every contribution; whether a contribution is in the form of money, goods or services, and; the contributor's name and address;
- 8) records are kept of every expense including the receipts obtained for each expense;
- 9) records are kept of any claim for payment of an expense that the registered third party disputes or refuses to pay;
- 10) records are kept of the gross income from a fund-raising function and the gross amount of money received at a fund-raising function by donations of \$25 or less or by the sale of goods or services for \$25 or less;
- 11) records are kept of any loan and its terms under section 88.17 of the MEA;
- 12) the records are retained by the registered third party for the term of office of the members of the council or local board and until their successors are elected and the newly elected council or local board is organized;
- 13) financial filings are made in accordance with sections 88.29 and 88.32 of the MEA;

- 14) proper direction is given to the persons who are authorized to incur expenses and accept or solicit contributions under the direction of the registered third party;
- 15) a contribution of money made or received in contravention of this Act or a by-law passed under this Act is returned to the contributor as soon as possible after the registered third party becomes aware of the contravention;
- 16) a contribution not returned to the contributor under clause (o) is paid to the clerk of the municipality in which the registered third party is registered;
- 17) an anonymous contribution is paid to the clerk of the municipality in which the registered third party is registered; and
- 18) A registered third party may file documents to extend the time for filing financial statements. If an error is identified in a filed financial statement, the registered third party may withdraw the statement and, at the same time, file a corrected financial statement and auditor's report on or before the applicable filing date

## **PROHIBITIONS OF THIRD PARTIES**

- 1) In addition to any other penalty that may be imposed under this Act, an individual, corporation or trade union that is registered as a registered third party in relation to an election in a municipality is not entitled to register in relation to a subsequent election in the municipality until after the next regular election has taken place,
  - a. if the registered third party fails to file a document as required under section 88.29 or 88.32 by the relevant date;
  - b. if a document filed under section 88.29 shows on its face a surplus, as described in section 88.31, and the registered third party fails to pay the amount required by subsection 88.31 (4) to the clerk by the relevant date;
  - c. if a document filed under section 88.29 shows on its face that the registered third party has incurred expenses exceeding what is permitted under section 88.21; or
  - d. if a document filed under section 88.32 shows on its face a surplus and the registered third party fails to pay the amount required by that section by the relevant date.

## Appendix 2: Legislative References

**Power of Clerk**

12 (1) A Clerk who is responsible for conducting an election may provide for any matter or procedure that,

- (a) is not otherwise provided for in an Act or regulation; and
- (b) in the clerk's opinion, is necessary or desirable for conducting the election. 1996, c. 32, Sch., s. 12 (1).

**Emergency**

53 (1) The clerk may declare an emergency if he or she is of the opinion that circumstances have arisen that are likely to prevent the election being conducted in accordance with this Act. 1996, c. 32, Sched., s. 53 (1).

**Arrangements**

(2) On declaring an emergency, the clerk shall make such arrangements as he or she considers advisable for the conduct of the election. 1996, c. 32, Sched., s. 53 (2).

**Conflict**

(3) The arrangements made by the clerk, if they are consistent with the principles of this Act, prevail over anything in this Act and the regulations made under it. 1996, c. 32, Sched., s. 53 (3).

**Time**

(4) The emergency continues until the clerk declares that it has ended. 1996, c. 32, Sched., s. 53 (4).

**No review or setting aside**

(5) If made in good faith, the clerk's declaration of emergency and arrangements shall not be reviewed or set aside on account of unreasonableness or supposed unreasonableness.

## Appendix 3: Declaration of Qualifications – Corporation



**Declaration of Qualifications  
Third Party Advertiser - CORPORATION  
2026 Municipal and School Board Election**

I, \_\_\_\_\_, a representative of  
(name of representative, please print)

\_\_\_\_\_, am registering this corporation as a third party advertiser  
(name of corporation, please print)

for the 2026 Municipal and School Board Election and,

Do solemnly declare that:

1. The corporation I am representing is qualified pursuant to the *Municipal Elections Act, 1996*, as amended, to be registered as a third party advertiser.
2. Without limiting the generality of paragraph 1, the corporation I am representing is a corporation that carries on business in Ontario.
3. Third party advertisements made by the corporation shall not be under the direction of a candidate whose nomination has been filed under section 33 of the *Municipal Elections Act, 1996*.
4. The corporation will advertise in accordance with the *Municipal Elections Act, 1996* and will ensure that all the statutory requirements including proper identification be provided on all the advertisements, signs, and other advertising materials.
5. The corporation I am representing is not disqualified from being registered as a third party advertiser by reason of any violations of the election campaign financial requirements or for not filing a financial statement under the *Municipal Elections Act, 1996*.
6. The corporation I am representing was not convicted of a corrupt practice under the *Municipal Elections Act, 1996* or of an offence under the *Criminal Code* (Canada), in connection with an act or omission with respect to a municipal or school board election in which two regular elections have taken place after the election to which the offense relates.
7. The corporation I am representing is not otherwise ineligible or disqualified under the *Municipal Elections Act, 1996*, the *Municipal Conflict of Interest Act, 1990* or any other Act to be a registered third party advertiser.

8. I am an authorized representative of the corporation with authority to bind the corporation.

AND I make this solemn Declaration conscientiously believing it to be true and knowing that it is of the same force and effect as if made under oath.

Name of Corporation: \_\_\_\_\_ (please print)

Declared before me at Norfolk County

this \_\_\_\_ day of \_\_\_\_\_, 2026

\_\_\_\_\_  
(Name of representative - please print)

\_\_\_\_\_  
(Signature of representative of third party advertiser)

\_\_\_\_\_  
(Signature of Clerk or designate)

\_\_\_\_\_  
(Signature of Election Coordinator)

Personal information on this form is collected under the authority of the *Municipal Elections Act, 1996* and will be used for the registration process in the municipal and school board election and will be available for public inspection in the office of the Clerk. Questions about this collection of personal information should be directed to the Clerk at 50 Colborne Street South, Simcoe, ON N3Y 4H3.

## Appendix 4: Declaration of Qualifications – Individual



**Declaration of Qualifications  
Third Party Advertiser - INDIVIDUAL  
2026 Municipal and School Board Election**

I, \_\_\_\_\_, **(please print)** am registering as an individual third party advertiser for the 2026 Municipal and School Board Election and,

Do solemnly declare that:

1. I am qualified pursuant to the *Municipal Elections Act, 1996*, as amended, to be registered as a third party advertiser.
2. Without limiting the generality of paragraph 1, I am an individual who normally resides in Ontario.
3. I am not a candidate whose nomination has been filed under the *Municipal Elections Act, 1996*.
4. Any third party advertisements which I may make shall not be under the direction of a candidate whose nomination has been filed under section 33 of the *Municipal Elections Act, 1996*.
5. I will advertise in accordance with the *Municipal Elections Act, 1996* and will ensure that all the statutory requirements including proper identification be provided on all the advertisements, signs, and other advertising materials.
6. I am not disqualified from registering as a third party advertiser by reason of any violations of the election campaign financial requirements or for not filing a financial statement under the *Municipal Elections Act, 1996*.
7. I was not convicted of a corrupt practice under the *Municipal Elections Act, 1996* or of an offence under the *Criminal Code (Canada)*, in connection with an act or omission with respect to a municipal or school board election in which two regular elections have taken place after the election to which the offense relates.
8. I am not otherwise ineligible or disqualified under the *Municipal Elections Act, 1996*, the *Municipal Conflict of Interest Act, 1990* or any other Act to be a registered third party advertiser.

AND I make this solemn Declaration conscientiously believing it to be true and knowing that it is of the same force and effect as if made under oath.

Declared before me at Norfolk County  
this \_\_\_\_ day of \_\_\_\_\_, 2026

\_\_\_\_\_  
(Name of third party advertiser – please print)

\_\_\_\_\_  
(Signature of third party advertiser)

\_\_\_\_\_  
(Signature of Clerk or designate)

\_\_\_\_\_  
(Signature of Election  
Coordinator)

Personal information on this form is collected under the authority of the *Municipal Elections Act, 1996* and will be used for the registration process in the municipal and school board election and will be available for public inspection in the office of the Clerk. Questions about this collection of personal information should be directed to the Clerk at 50 Colborne Street South, Simcoe, ON N3Y 4H3

## Appendix 5: Declaration of Qualifications – Trade Union



**Declaration of Qualifications  
Third Party Advertiser – TRADE UNION  
2026 Municipal and School Board Election**

I, \_\_\_\_\_, a representative of  
(name of representative please print)

for the \_\_\_\_\_, am registering this trade union as a third party  
(name of trade union please print)

advertiser 2026 Municipal and School Board Election and,

Do solemnly declare that:

1. The trade union I am representing is qualified pursuant to the *Municipal Elections Act, 1996*, as amended, to be registered as a third party advertiser.
2. Without limiting the generality of paragraph 1, the trade union I am representing is a trade union that holds bargaining rights for employees in Ontario.
3. Third party advertisements made by the trade union shall not be under the direction of a candidate whose nomination has been filed under section 33 of the *Municipal Elections Act, 1996*.
4. The trade union will advertise in accordance with the *Municipal Elections Act, 1996* and will ensure that all the statutory requirements including proper identification be provided on all the advertisements, signs and other advertising materials.
5. The trade union I am representing is not disqualified from being registered as a third party advertiser by reason of any violations of the election campaign financial requirements or for not filing a financial statement under the *Municipal Elections Act, 1996*.
6. The trade union I am representing was not convicted of a corrupt practice under the *Municipal Elections Act, 1996* or of an offence under the *Criminal Code (Canada)*, in connection with an act or omission with respect to a municipal or school board election in which two regular elections have taken place after the election to which the offense relates.
7. The trade union I am representing is not ineligible or disqualified under the *Municipal Elections Act, 1996*, the *Municipal Conflict of Interest Act, 1990* or any other Act to be a registered third party advertiser.

8. I am an authorized representative of the trade union with authority to bind the Trade Union.

AND I make this solemn Declaration conscientiously believing it to be true and knowing that it is of the same force and effect as if made under oath.

Name of Trade Union \_\_\_\_\_ (please print)

Declared before me at Norfolk County

this \_\_\_\_ day of \_\_\_\_\_, 2026

\_\_\_\_\_  
(Name of Representative – please print)

\_\_\_\_\_  
(Signature of representative of third party advertiser)

\_\_\_\_\_  
(Signature of Clerk or designate)

\_\_\_\_\_  
(Signature of Election Coordinator)

Personal information on this form is collected under the authority of the *Municipal Elections Act, 1996* and will be used for the registration process in the municipal and school board election and will be available for public inspection in the office of the Clerk. Questions about this collection of personal information should be directed to the Clerk at 50 Colborne Street South, Simcoe, ON N3Y 4H3.

## Appendix 6: Notice of Filing Requirements and Penalties



## Notice of Filing Requirements and Notice of Penalties - Registered Third Party 2026 Municipal and School Board Election

*All third party advertisers must retain this copy, sign the acknowledgment page, and return the acknowledgment page to the County Clerk's Office before the registration will be certified.*

Section 88.29 (7) of the *Municipal Election Act, 1996* states that at least 30 days before the filing date, the clerk shall give notice of the following filing requirements and the penalties set out in subsections 88.27 (1) and 92 (4) to every registered third party that registered in the municipality.

TAKE NOTICE THAT EVERY REGISTERED THIRD PARTY SHALL FILE by **March 26, 2027**, with the Clerk with whom they registered, a financial statement and auditor's report in accordance with s. 88.29 of the *Municipal Elections Act, 1996*.

### **FILING REQUIREMENTS**

#### **88.29 (1) Financial statements, etc., of registered third parties**

On or before 2 p.m. on the filing date, a registered third party shall file with the clerk of the municipality in which he, she or it registered a financial statement and auditor's report, each in the prescribed form, reflecting the registered third party's campaign finances in relation to third party advertisements,

(a) in the case of a regular election, as of December 31 in the year of the election; and

#### **88.29 (1.1) Same**

(1.1) If a third party's campaign period ends as described in paragraph 2.1 of section 88.28, the financial statement and auditor's report must reflect the third party's campaign finances as of the day the campaign period ended.

#### **88.29 (2) Error in financial statement**

If an error is identified in a filed financial statement, the registered third party may withdraw the statement and, at the same time, file a corrected financial statement and auditor's report on or before the applicable filing date under section 88.30.

#### **88.29 (3) Supplementary financial statement and auditor's report**

If the campaign period for the registered third party in relation to an election in the municipality continues during all or part of the supplementary reporting period, the registered third party shall, before 2 p.m. on the supplementary filing date, file a supplementary financial statement and auditor's report for the supplementary reporting period.

#### **88.29 (4) Supplementary report**

A supplementary financial statement or auditor's report shall include all the information contained in the initial statement or report filed under subsection (1), updated to reflect the changes to the registered third party's campaign finances during the supplementary reporting period.

#### **88.29 (5) Auditor**

An auditor's report shall be prepared by an auditor licensed under the Public Accounting Act, 2004.

**88.29 (6) Exception re auditor's report**

No auditor's report is required if the total contributions received and total expenses incurred in the registered third party's campaign in relation to third party advertisements during an election in the municipality up to the end of the relevant period are each equal to or less than \$10,000.

**88.29 (9) Electronic filing**

The clerk may provide for electronic filing under this section and may establish conditions and limits with respect to electronic filing.

**88.29 (10) Documents filed after filing date**

If the documents required to be filed under this section are not filed by 2 p.m. on the day that is 30 days after the applicable day for filing the documents, the clerk shall accept the documents only for the purpose of making the documents available under subsection 88 (9.1).

**88.29 (11) Report by clerk**

As soon as possible after April 30 in the year following a regular election or 75 days after voting day in a by-election, the clerk shall make available to the public on a website or in another electronic format a list of all registered third parties for the election along with an indication of whether each has filed a financial statement and auditor's report under subsection (1).

**NOTICE OF PENALTIES****88.27(1) Effect of default by registered third party**

Subject to subsection (6) and in addition to any other penalty that may be imposed under this Act, an individual, corporation or trade union that is registered as a registered third party in relation to an election in a municipality is not entitled to register in relation to a subsequent election in the municipality until after the next regular election has taken place,

- (a) if the registered third party fails to file a document as required under section 88.29 or 88.32 by the relevant date;
- (b) if a document filed under section 88.29 shows on its face a surplus, as described in section 88.31, and the registered third party fails to pay the amount required by subsection 88.31(4) to the clerk by the relevant date;
- (c) if a document filed under section 88.29 shows on its face that the registered third party has incurred expenses exceeding what is permitted under section 88.21; or
- (d) if a document filed under section 88.32 shows on its face a surplus and the registered third party fails to pay the amount required by that section by the relevant date.

**92(4) Offences by registered third party**

A registered third party is guilty of an offence and, on conviction, in addition to any other penalty that may be imposed under this Act, is subject to the penalty described in subsection 88.27(1),

- (a) if the registered third party incurs expenses that exceed the amount determined under section 88.21; or
- (b) if the registered third party files a document under section 88.29 or 88.32 that is incorrect or otherwise does not comply with that section.

---

 Date

---

 William Tigert - County Clerk

Notice is hereby given in accordance with the provisions of the *Municipal Elections Act, 1996*.

In accordance with the *Municipal Elections Act, 1996 as amended*, every registered third party is required to file a financial statement.

Section 88.29 (7) of the *Municipal Election Act* states that at least 30 days before the filing date, the clerk shall give notice of the filing requirements set out in section 88.29 and the penalties set out in subsections 88.27 (1) and 92 (4) to every registered third party that registered in the municipality.

I hereby acknowledge receipt of the notice of filing requirements and penalties related to campaign finances in accordance with Section 88.29 and subsections 88.27(1) and 92(4) of the *Municipal Election Act, 1996 as amended*.

\_\_\_\_\_  
 Legal name of Registered Third Party

\_\_\_\_\_  
 Registered Third Party's Signature

\_\_\_\_\_  
 Date

## Appendix 7: Use of Corporate Resources Policy



Policy GP- 49 - Use of Corporate Resources during an Election Campaign Period

Governance Policy GP-49	Division: <b>Office of the CAO</b>
Issue Date: <b>February 24, 2026</b>	Approval Date:
Review Date: <b>March 2, 2026</b>	Initiating Department: <b>Clerks</b>

*Purpose:*

The purpose of this Policy is to provide a consistent approach and clear direction regarding the use of corporate resources during a Campaign Period. This Policy should be interpreted as a general prohibition against the use of corporate resources for any election-related purpose.

It is intended to ensure:

- Compliance with the *Municipal Elections Act, 1996 (MEA) and the Canada Elections Act S.C. 2000, c. 9*
- The integrity of the election process is maintained at all times
- The interests of Elected Officials, Candidates, registered Third Parties, Staff and the Corporation are all protected
- Accountable and transparent election processes
- A consistent approach to the use of County corporate resources during a campaign period
- Prohibiting the contributions and use of corporate resources for campaign purposes

*Scope*

This Policy applies to all Members of Council (including those not seeking re-election), members of local boards, Candidates, Registered Third Parties in a municipal and

school board trustee election or by-election, and all Staff.

It is recognized that subject to the provisions of the *Municipal Act, 2001*, persons elected to an office on Norfolk County Council (“Member of Council”) are holders of their office until the end of their term and until their successors are elected and the newly elected Council is organized. Nothing in this Policy shall preclude an Elected Official or member of a local board from performing their job responsibilities, nor inhibit them from representing the interests of their constituents.

Where applicable, this Policy also applies to all registered Candidates and Registered Third Parties for a provincial or federal election or by-election.

Exceptions:

1. Municipal information prepared, posted, and maintained by the county, names and photographs of Elected Officials, their contact information, and a list of the current representation on committees that is prepared, posted, and maintained by the County.
2. Agendas and minutes of Council and Committee meetings.
3. A provincial or federal announcement in which one government is in a writ period may be permitted if directly related to government business.
4. Municipal election-related education meetings that are organized by County Staff may be held at any County Property.

## Definitions

“Campaign” means any activity performed with the intention to solicit votes for a candidate in a federal, provincial, or municipal election or by-election, or a question on a ballot.

“Campaign Period” means:

- a. For Candidates, the date on which their Nomination Form is filed until December 31 in the year of an election (unless a request for extension of campaign period has been filed).
- b. For registered Third Parties, the date on which the Notice of Registration as a third-party advertiser is filed until December 31 in the year of an election (unless a request for extension of campaign period has been filed)
- c. For a provincial or federal election, the date on which the writ of election is issued or a by-election is called and ending on Voting Day. Voting Day for a provincial or

federal election or a by-election is the day set out in the *Elections Act* (provincial) or *Canada Election's Act* (federal).

“Candidate” means a person who has filed a Nomination Form as a Candidate in the County’s municipal or local board election or by-election, or a person who is a Candidate or who is seeking a nomination in a provincial or federal election or by-election, including acclaimed Candidates.

“Corporate” means the Corporation of Norfolk County.

“County Clerk” means the clerk of Norfolk County, an election official in accordance with the *Municipal Elections Act, 1996*, and the position responsible for conducting municipal elections within the municipality.

“County-organized Event(s)” means events organized or funded solely or jointly by the County.

“County Property and facilities” means all County-owned, leased, operated and/or controlled properties and facilities, including but not limited to indoor and outdoor recreation fields; parks and parkland; gardens; open space and boulevards; buildings and rooms; furniture; equipment and fixtures; vehicles; transit and fleet vehicles; and transit shelters, including parking lots.

“Elected Official” means a person elected to an office of municipal, provincial, or federal government, or a local board.

“Member of Council” means a person elected to an office of the Council of Norfolk County.

“Nomination Day” means the 3<sup>rd</sup> Friday in August in the year of the election (August 21, 2026), as prescribed in the *Municipal Elections Act, 1996* (MEA). Nomination Day ends at 2pm local time.

“Nomination Form” means the prescribed form and declaration of qualification, executed and filed by the Candidate.

“Registered Third Party” means an individual, corporation or trade union that has filed a Notice of Registration as a third-party advertiser in the federal, provincial, or municipal election.

“Social Media” means online technologies and practices used to share opinions, insights, experiences, and perspectives through words, pictures, music, videos and audio. Social media can take many different forms, including but not limited to internet forums, web logs (blogs), social blogs, messaging, wikis, podcasts, pictures, video, music sharing, rating and bookmarking.

“Staff” means all full-time, part-time, temporary, casual, volunteer, volunteer

firefighter and contract employees of Norfolk County.

“Voting Day” means the fourth Monday in October in the year of the election, as prescribed in the *Municipal Elections Act, 1996* (MEA). In the case of a provincial election, Voting Day is referred to as Polling Day and occurs on the fifth Thursday after the date of the writ. For federal elections, Voting Day is also referred to as Polling Day and generally occurs on the third Monday of October in the fourth calendar year following polling day for the last general election.

## Background

Section 88.18 of the MEA requires municipalities and local boards, before May 1 of an election year, to establish rules and procedures with respect to the use of municipal or board resources during the election Campaign Period.

The MEA specifies that a municipality or local board cannot contribute to or for a municipal election Candidate (Section 88.8 (4)) or a Registered Third Party (Section 88.12 (4)).

A “contribution” includes:

- a. money, goods, and services given to and accepted by or on behalf and under the direction of a person for his or her election campaign (Section 88.15 (1))
- b. money, goods, and services given to and accepted by or on behalf of an individual corporation or trade union in relation to third party advertisements (Section 88.15 (2)).

Since a “contribution” may take the form of money, goods or services, any use of the County’s resources for an election campaign by a Member of Council who is a Candidate, or by any other Candidate or any Registered Third Party, would be considered a contribution by the County for the purposes of the MEA. The *Election Finances Act* and the *Canada Elections Act* impose similar prohibitions for provincial and federal election campaigns in that a contribution can only be made by an individual.

The County continues to emphasize the importance of strengthening relationships with all levels of government and actively engages in political advocacy campaigns including during elections to promote the interests of the County. To avoid the appearance of County support for partisan political activities, discretion will be used in considering requests for government events and communications leading up to and during the period when the writ of election (dissolution of parliament (federal) or legislature (provincial) is issued.

## Implementation Procedures

### Activities

The following activities are not permitted during an election campaign period:

- a. Use of County Property and Facilities, whether directly or indirectly booked, for any election purpose(s).
- b. Campaigning or solicitation (including display or distribution of Campaign material, wearing campaigning buttons or clothing) within any County Property or at any County-organized Event (flag raisings, public consultations, etc).
- c. Use of Norfolk County equipment, supplies, services, Staff, or other resources of the municipality for a Campaign or Campaign-related activities.
- d. Use of County funds to acquire any resources for any Campaign or Campaign-related activities, including ordering stationary and office supplies.
- e. In respect to the 25 nomination signature forms required to run for the office of Council, no signatures are to be solicited inside or immediately outside of any County Facility.
- f. Notwithstanding clause (a), all-candidate debates may be held at any County facility, rented in accordance with standard Norfolk County rental procedures, and provided that all candidates or political parties for an office are invited to attend.
  - I. Election signs, or other election material, may not be distributed or displayed, with exception of campaign buttons and t-shirts, in or on the rented property during candidate debates.

Note: Campaigning on County Property, whether it is during or outside of an election campaign period, is not permitted at any time.

### Campaign Material

The following restrictions apply to Campaign-related material:

- a. Use of County funds or resources to print or distribute any material that refers to, or contains the names or photographs of, or identifies Candidates or Registered Third Parties
- b. Use of lists, data and files produced using County resources, with the exception of lists to which a particular Candidate is entitled, pursuant to the *Municipal Elections Act*, for the current election (i.e. permitted use of Voter's List for election purposes only).

- c. Display of Campaign material, including clothing, in any County Property.
- d. Display of Campaign material at any voting location, including the voting location's parking lot.
- e. Display of Campaign material, including clothing, by any County Staff, during working hours.

### Election Signs

Placement of election signs for municipal provincial and federal elections must be in accordance with the County's Sign By-law (2022-30).

Election signs, or other election material, may not be displayed in, or on the property of any County-owned or run facilities.

### Information Technology, Artificial Intelligence and Social Media

The following restrictions apply to the use of information technology, artificial intelligence and social media during a campaign period:

- a. Make reference to and/or identify any individual as a Candidate, political party, Registered third Party or a supporter or opposer of a question on a ballot during an election, on any social media sites, and other media created and/or managed by the County and/or County staff; this is inclusive of tagging or use of hashtags to comment on posts.
- b. Use County owned or managed Technology (IT) assets, infrastructure or data (i.e. computers, printers, scanners, wireless devices, portals, corporate emails, web pages, cell phones, telephone) to communicate election-related messages.
- c. In accordance with the Norfolk County Use of Artificial Intelligence Policy GP-30, neither County Council nor election staff may input any personal, confidential, in camera information or information relating to municipal elections into any Artificial Intelligence tools.
- d. Use of County owned or paid for electronic materials for municipal election campaign purposes.
- e. Web sites or domain names that are funded by Norfolk County may not include any election-related campaign materials
- f. The municipality's voice mail system may not be used to record

election campaign related messages or to distribute election campaign related correspondence.

- g. When a current member of Norfolk County Council registers as a candidate all links to social media accounts and personal external websites will be removed from Norfolk-run or funded websites and domains.
- h. In an Election Year, Mayor and Council biographies will remain static, and no changes to these pages will be allowed.

### Use of County Logos and Identifiers

The County's brand, logos and identifiers are registered trademarks and owned by Norfolk County. Use of video, photo, logo, crest, coat of arms, slogan, or identifier for which the County has proprietary rights, including municipal election logos, in any capacity, is strictly prohibited.

Photographs produced for and owned by Norfolk County may not be used for any election purposes.

### Candidate and Registered Third-Party Conduct

- a. Candidates and registered Third Parties who attend County-organized Events are not permitted to campaign, including without limitation, distribute campaign material, or wear campaign buttons or shirts. County Staff supervising a County-organized Event may request that a Candidate or Registered Third Party leave the event if campaigning is reported or suspected.
- b. Members of Council attending County-organized Events, or events held at any County Property may act as a representative participant in their capacity as elected official, including speaking and offering greetings. Elected Officials and Members of Council who are also Candidates at the time of their attendance and participation at the County-organized Event may not campaign. No election signs or Campaign materials, including clothing, may be publicized at the event.
- c. Candidates or registered Third Parties are not permitted to engage in Campaign Activities directed at County employees while those employees are at their workplace or engaged in work for the County.

Note: The above extends to registered Candidates and Registered Third Party advertisers for a provincial or federal election or by-election

### County Staff Conduct

In recognizing the right of employees and volunteers to participate in political activity, the provisions set out below ensure the requirement for public service to be politically impartial. County Staff, including volunteers, must, at all times, adhere to the County's Code of Conduct Policy HR-01 and further shall not:

- a) Canvass or perform any work in support of a Candidate or Registered Third Party (i.e. campaign), during hours in which a person is working for and/or receiving any compensation from the County including Work-From-Anywhere days or sick time, except during scheduled time off (i.e. leave of absence without pay, lieu time, flex day, or vacation leave). County Staff shall not post or distribute Campaign material on behalf of a Candidate or Registered Third Party at County facilities or on County property including County parks or road allowances.
- b) Engage in any political activity while wearing clothing or buttons that advertise any Candidate, Registered Third Party or political party while wearing a County uniform or identifier (i.e. name badge, hat, lanyard) or while using a County identified vehicle.
- c) Use their title or position within the County in a way that may lead a member of the public to infer that the County is endorsing a Candidate, registered Third Party or political party.

Note: The County Clerk and County Clerk's Office Election staff may not engage in political activity in any election. County staff, including contract staff, and volunteers that support the County Clerk in the administration of the municipal election, including but not limited to Information Technology, Communications, poll workers, trainers, etc., may not engage in political activity during such election.

## **Responsibilities**

### County Clerk

The County Clerk, and delegated employees, are responsible for:

- Communicating this policy to municipal Candidates and Registered Third Parties.
- Ensuring this policy is reviewed and updated as required, prior to municipal elections or by-elections, or as required by legislative change.
- Ensuring all municipal Candidates and Registered Third Parties are treated equally.

### Senior and Operational Leadership

The Chief Administrative Officer, General Managers, Directors, Managers and Supervisors are responsible for:

- Communicating this policy to their staff.
- Ensuring compliance with this policy.
- Investigating and reporting contraventions of the policy and escalating as required.

### Staff

County Staff are responsible for:

- Complying with this policy
- Seeking clarification from their supervisor if any aspect of this policy is not understood.

### Members of Council, Candidates and Registered Third Parties

Without exception, all members of Council, election Candidates and Registered Third Parties shall comply with this policy.

### Integrity Commissioner

Subject to limitations set out in the *Municipal Elections Act*, regarding inquiries, the Integrity Commissioner may provide guidance or advice to members of council, proactively or in response to requests from members, regarding conduct in relation to their elected official responsibilities, as it relates to this Policy and the Council Code of Conduct.

## **Monitoring and Compliance**

Should a complaint arise regarding the alleged use of corporate resources in contravention of this policy, the County Clerk or their designate shall have the authority to investigate and resolve the complaint

## **Limitation**

Nothing in this Policy shall preclude a Member of Council from performing their job as a Mayor or Councillor, nor inhibit them from representing the interests of the constituents who elected them.

## **Implementation**

This Policy shall become effective immediately upon approval by Council. The County Clerk has the authority to define and make amendments to this Policy from time to time

to address specific implementation requirements. All determinations and interpretation of this Policy during the election period shall be the sole responsibility of the County Clerk. The Clerk's decision on these matters shall be final.

### **References and Resources External References**

- Municipal Elections Act, 1996
- Canada Elections Act, 2000
- Election Act, 1990
- Election Finances Act, 1990

## Appendix 8: Certificate of Maximum Campaign Expenses



**Preliminary Certificate of Maximum Expenses  
Registered Third Party  
2026 Municipal and School Board Election**

*All third-party advertisers must retain this copy, sign the acknowledgment page, and return the acknowledgment page to the County Clerk's Office before the registration will be certified.*

Section 88.21 (6) of the *Municipal Elections Act* states that during the restricted period for third party advertisements, the expenses of a registered third party in relation to third party advertisements that appear during an election in a municipality shall not exceed an amount calculated in accordance with the prescribed formula. In accordance with that section, I certify that the maximum amount of expenses for registered third parties is:

$$\$53,598 \times \$0.05 + \$5,000 = \$7,679.90$$

(This calculation does not apply to expenses described in Paragraphs 3 and 5 to 9 of subsection 88.19 (3) listed on page 2).

Section 88.21 (9) of the *Municipal Elections Act* states that the expenses of a registered third party that are described in paragraph 6 of subsection 88.19 (3) shall not exceed an amount calculated in accordance with the prescribed formula. In accordance with that section, I certify that the maximum amount of the cost of holding parties and making other expressions of appreciation after the close of voting for registered third parties is:

$$\$7,679.90 \times 10\% = \$767.99$$

April 1, 2026  
Date

A handwritten signature in blue ink, appearing to read "W. Tigert".

*William Tigert - County Clerk*

In accordance with section 88.21 (15), upon registering the registered third party, the Clerk shall give the individual filing the registration a certificate setting out the applicable maximum amounts.

A certificate of the applicable maximum amounts is hereby given in accordance with the provisions of the *Municipal Elections Act, 1996*.

Section 88.19 (3) of the *Municipal Elections Act* states that:

(3) Without restricting the generality of subsections (1) and (2), the following amounts are expenses:

1. The replacement value of goods retained by the person, individual, corporation or trade union from any previous election in the municipality and used in the current election.
2. The value of contributions of goods and services.
3. Audit and accounting fees.
4. Interest on loans under section 88.17.
5. The cost of holding fund-raising functions.
6. The cost of holding parties and making other expressions of appreciation after the close of voting.
7. For a candidate, expenses relating to a recount or a proceeding under section 83 (controversial elections).
8. Expenses relating to a compliance audit.
9. Expenses that are incurred by a candidate with a disability or a registered third party who is an individual with a disability, are directly related to the disability, and would not have been incurred but for the election to which the expenses relate.
10. The cost of election campaign advertisements (within the meaning of section 88.3) or third party advertisements, as the case may be.



**Certificate of Maximum Expenses  
Registered Third Party  
Acknowledgement  
2026 Municipal and School Board Election**

In accordance with the requirements of subsection 88.21 (15) of the *Municipal Elections Act, 1996 as amended*, I hereby acknowledge receipt of the maximum amounts as described in section 88.21 (6) and section 88.21 (9) of the *Municipal Election Act, 1996 as amended*.

\_\_\_\_\_  
Legal name of Registered Third Party

\_\_\_\_\_  
Registered Third Party's Signature

\_\_\_\_\_  
Election Coordinator Signature

\_\_\_\_\_  
Date

## Appendix 9: Notice to Registered Third Party Financial Statement Requirements

Form EL42(B)

**NOTICE TO REGISTERED THIRD PARTY FINANCIAL STATEMENT FILING REQUIREMENTS**

*Municipal Elections Act, 1996 (s.88.29)*

**TO:**

_____ (Name of Registered Third Party)
_____ (Address) <span style="float: right;">_____</span> <span style="float: right;">(Postal Code)</span>

**FROM:**

The Clerk or designated election official of _____ (Name of Municipality)
---

TAKE NOTICE THAT EVERY REGISTERED THIRD PARTY SHALL FILE by March 26, 2027, with the Clerk with whom their nomination was filed a financial statement and auditor's report in accordance with s.88.29 of the Municipal Elections Act, 1996.

- 88.29 (1) On or before 2:00 p.m. on the filing date, a registered third party shall file with the Clerk of the municipality in which he, she or it registered a financial statement and auditor's report, each in the prescribed form, reflecting the registered third party's campaign finances in relation to third party advertisements,
- (a) in the case of a regular election, as of December 31 in the year of the election;
  - (b) in the case of a by-election, as of the 45<sup>th</sup> day after Voting Day.
- (2) If an error is identified in a filed financial statement, the registered third party may withdraw the statement and, at the same time, file a corrected financial statement and auditor's report on or before the applicable filing date under section 88.30.
- (3) If the campaign period for the registered third party in relation to an election in the municipality continues during all or part of the supplementary reporting period, the registered third party shall, before 2:00 pm on the supplementary filing date, file a supplementary financial statement and auditor's report for the supplementary reporting period.
- (4) A supplementary financial statement or auditor's report shall include all the information contained in the initial statement or report filed under subsection (1), updated to reflect the changes to the registered third party's campaign finances during the supplementary reporting period.
- (5) An auditor's report shall be prepared by an auditor licensed under the *Public Accounting Act, 2004*.
- (6) No auditor's report is required if the total contributions received and total expenses incurred in the registered third party's campaign in relation to third party advertisements during an election in the municipality up to the end of the relevant period are each equal to or less than \$10,000.

\_\_\_\_\_  
Date

\_\_\_\_\_  
Municipal Clerk or designate

Note: At least 30 days before the filing date, the Clerk shall give notice to registered third parties of all the filing requirements under MEA, s.88.29 and the penalties set out in subsections 88.27(1) and 92(4).

Notice to be given in accordance with MEA, s.13.

## FORM EL42(B)(cont'd)

## NOTICE OF PENALTIES

- 88.27(1) Subject to subsection (6) and in addition to any other penalty that may be imposed under this Act, an individual, corporation or trade union that is registered as a registered third party in relation to an election in a municipality is not entitled to register in relation to a subsequent election in the municipality until after the next regular election has taken place,
- (a) if the registered third party fails to file a document as required under section 88.29 or 88.32 by the relevant date;
  - (b) if a document filed under section 88.29 shows on its face a surplus, as described in section 88.31, and the registered third party fails to pay the amount required by subsection 88.31(4) to the clerk by the relevant date;
  - (c) if a document filed under section 88.29 shows on its face that the registered third party has incurred expenses exceeding what is permitted under section 88.21; or
  - (d) if a document filed under section 88.32 shows on its face a surplus and the registered third party fails to pay the amount required by that section by the relevant date.
- 92(4) A registered third party is guilty of an offence and, on conviction, in addition to any other penalty that may be imposed under this Act, is subject to the penalties described in subsection 88.27(1),
- (a) if the registered third party incurs expenses that exceed the amount determined for the office under section 88.21; or
  - (b) if the registered third party files a document under section 88.29 or 88.32 that is incorrect or otherwise does not comply with that section.

## Appendix 10: Notice of Default – Registered Third Parties

## NOTICE OF DEFAULT-REGISTERED THIRD PARTIES

*Municipal Elections Act, 1996 (s. 88.27(1))*

**TO:**

_____ (Name of Registered Third Party)
_____ (Address)
_____ (Postal Code)

**FROM:**

The Clerk, or designated election official of _____ (Name of Municipality)
--

TAKE NOTICE that you are in default of the requirements of the *Municipal Elections Act, 1996*, because:

(Insert Appropriate Wording or Use the Following Suggestions)

- |   |
|---|
| A. You failed to file documents with the Municipal Clerk as required by Section 88.29 or 88.32 of the <i>Municipal Elections Act, 1996</i> on or before the relevant date, or                                     |
| B. You failed to pay the amount of the surplus shown in documents which were filed with the Municipal Clerk by the relevant date as required by Section 88.31(4) of the <i>Municipal Elections Act, 1996</i> , or |
| C. A document filed under Section 88.29 of the <i>Municipal Elections Act, 1996</i> shows on its face that you have incurred expenses exceeding the amount permitted under Section 88.21 of that Act.             |
| D. You failed to pay the amount under s.88.32 and failed to pay the amount required by that section to the Clerk by the relevant date.  |

### NOTICE OF DEFAULT

If this notice indicates that you have failed to file a document required by Section 88.29 or 88.32 of the *Municipal Elections Act, 1996* the following provisions and penalties apply:

Under section 88.27(1) of the *Municipal Elections Act, 1996* and in addition to any other penalty that may be imposed under this Act, an individual, corporation or trade union that is registered as a third party in relation to an election in a municipality is not entitled to register in relation to a subsequent election if the municipality until after the next regular election has taken place.

**Form EL43 (Cont'd)**

## Notice of Penalties

Sections 91, 92 and 94 of the *Municipal Elections Act, 1996* set out penalties with respect to violations under the Act as follows:

### **Corrupt practice and ineligibility for office**

- 91.(1) If a person is convicted of a corrupt practice under this Act, or of an offence under the Criminal Code (Canada) in connection with an act or omission that relates to an election to which this Act applies, then, in addition to any other penalty provided for in this Act,
- (a) any office to which the person was elected is forfeited and becomes vacant, and
  - (b) the person is ineligible to be nominated for, or elected or appointed to, any office until the next two regular elections have taken place after the election to which the offence relates.

### **Exception**

- 91.(2) However, if the presiding judge finds that the person committed the corrupt practice or offence under the Criminal Code (Canada) without any intent of causing or contributing to a false outcome of the election, clause (1)(b) does not apply.

### **Offences by registered third party**

- 92.(4) A registered third party is guilty of an offence and, on conviction, in addition to any other penalty that may be imposed under this Act, is subject to the penalties described in subsection 88.27(1),
- (a) if the registered third party incurs expenses that exceed the amount determined for the office under section 88.21; or
  - (b) if the registered third party files a document under section 88.29 or 88.32 that is incorrect or otherwise does not comply with that section.

### **Exception**

- 92.(5) However, if the presiding judge finds that the registered third party, acting in good faith, committed the offence inadvertently or because of an error in judgement, the penalty described in subsection 88.27(1) does not apply.

### **Additional Penalty, Registered Third Party**

- 92.(6) if the expenses incurred by or under the direction of a registered third party exceed the amount determined under section 88.21, the registered third party is liable to a fine equal to the excess, in addition to any other penalty provided for in the Act.

### **General Offence**

94. A person who contravenes any provision of this Act or regulation under this Act or a by-law passed by a municipality under this Act is guilty of an offence.

**General penalty, individual**

94.1 (1) An individual who is convicted of an offence under this Act is liable to the following penalties in addition to any other penalty provided for in this Act:

1. For any offence, a fine of not more than \$25,000.
2. For any offence other than a corrupt practice, the penalties described in subsection 88.23 (2) and 88.27 (1).
3. For an offence under section 90, imprisonment for a term of not more than six months.
4. For any offence that the presiding judge finds that the individual committed knowingly, imprisonment for a term of not more than six months.

**Same, corporation or trade union**

(2) A corporation or trade union that is convicted of an offence under this Act is liable to a fine of not more than \$50,000 in addition to any other penalty provided for in this Act.

\_\_\_\_\_  
Date

\_\_\_\_\_  
Municipal Clerk or designate

Appendix 11: Financial Statement – Auditors Report  
Third Party (Form 8)



Financial Statement – Auditor’s Report Third Party – Form 8 Municipal Elections Act, 1996 (Section 88.29)

Instructions

All registrants must complete Boxes A, B, C and D and Schedule 1. All registrants must complete Schedule 2 and Schedule 3 as appropriate. Registrants who receive contributions or incur expenses in excess of \$10,000 must also attach an Auditor’s Report.

All surplus funds (after any refund to the registrant or, if the registrant is an individual, their spouse) shall be immediately paid to the clerk who was responsible for the conduct of the election.

For the campaign period from [YYYY][MM][DD] to [YYYY][MM][DD]

- Initial filing reflecting finances from start of campaign to December 31 (or 45 days after voting day in a by-election)
Supplementary filing reflecting finances from start of campaign to end of extended campaign period

Box A: Name of Registrant

Name of Registrant (individual, trade union or corporation)

Official Representative (name of person signing on behalf of trade union or corporation)

Last Name or Single Name | Given Name(s)

Municipality

Spending Limit – General \$ | Spending Limit – Parties and Other Expressions of Appreciation \$

Box B: Declaration

I, \_\_\_\_\_, a registrant (or official representative), declare that to the best of my knowledge and belief that these financial statements and attached supporting schedules are true and correct.

Signature of Registrant (or Official Representative) | Date (yyyy/mm/dd)

Table with 4 columns: Date Filed (yyyy/mm/dd), Time Filed, Initial of Registrant, Official Representative or Agent (if filed in person), Signature of Clerk or Designate

## Box C: Statement of Campaign Income and Expenses

\* Note – No entry is required. Values will auto-populated once the applicable details are calculated.

### LOAN

Name of bank or recognized lending institution	Amount borrowed
	\$

### INCOME

Total amount of all contributions (from line 1A in Schedule 1)	+ \$	see Note *
Revenue from items \$25 or less	+ \$	
Sign deposit refund	+ \$	
Revenue from fundraising events not deemed a contribution (from Part III of Schedule 2)	+ \$	see Note *
Interest earned by campaign bank account	+ \$	
Other (provide full details)		
1. _____	+ \$	-
2. _____	+ \$	-
3. _____	+ \$	-
4. _____	+ \$	-
5. _____	+ \$	-
6. _____	+ \$	-

Add Item (+)

**Total Campaign Income (Do not include loan)** = \$ \_\_\_\_\_ **C1**

### EXPENSES (Note: Include the value of contributions of goods and services)

#### 1. Expenses subject to general spending limit

Inventory from previous campaign used in this campaign (list details in Table 2 of Schedule 1)	+ \$	see Note *
Advertising	+ \$	
Brochures/flyers	+ \$	
Signs (including sign deposit)	+ \$	
Meetings hosted	+ \$	
Office expenses incurred until voting day	+ \$	
Phone and/or internet expenses incurred until voting day	+ \$	
Salaries, benefits, honoraria, professional fees incurred until voting day	+ \$	
Bank charges incurred until voting day	+ \$	
Interest charged on loan until voting day	+ \$	
Other (provide full details)		
1. _____	+ \$	-
2. _____	+ \$	-
3. _____	+ \$	-
4. _____	+ \$	-
5. _____	+ \$	-
6. _____	+ \$	-

Add Item (+)

**Total Expenses subject to general spending limit** = \$ \_\_\_\_\_ **C2**

**2. Expenses subject to spending limit for parties and other expressions of appreciation**

1.	_____	+ \$	_____	—
2.	_____	+ \$	_____	—
3.	_____	+ \$	_____	—
4.	_____	+ \$	_____	—
5.	_____	+ \$	_____	—

**Add Item (+)**

**Total Expenses subject to spending limit for parties and other expressions of appreciation** = \$ \_\_\_\_\_ **C3**

**3. Expenses not subject to spending limits**

Accounting and audit		+ \$	_____	
Cost of fundraising events/activities (list details in Part IV of Schedule 2)		+ \$	_____	see Note *
Office expenses incurred after voting day		+ \$	_____	
Phone and/or internet expenses incurred after voting day		+ \$	_____	
Salaries, benefits, honoraria, professional fees incurred after voting day		+ \$	_____	
Bank charges incurred after voting day		+ \$	_____	
Interest charged on loan after voting day		+ \$	_____	
Expenses related to recount		+ \$	_____	
Expenses related to controverted election		+ \$	_____	
Expenses related to compliance audit		+ \$	_____	
Expenses related to registrant's disability (provide full details)				

1.	_____	+ \$	_____	—
2.	_____	+ \$	_____	—
3.	_____	+ \$	_____	—
4.	_____	+ \$	_____	—
5.	_____	+ \$	_____	—

**Add Item (+)**

Other (provide full details)

1.	_____	+ \$	_____	—
2.	_____	+ \$	_____	—
3.	_____	+ \$	_____	—
4.	_____	+ \$	_____	—
5.	_____	+ \$	_____	—

**Add Item (+)**

**Total Expenses not subject to spending limits** = \$ \_\_\_\_\_ **C4**

**Total Campaign Expenses (C2 + C3 + C4)** = \$ \_\_\_\_\_ **C5**

**Box D: Calculation of Surplus or Deficit**

Excess (deficiency) of income over expenses  
(Income minus Total Expenses) (C1 – C5) + \$ \_\_\_\_\_ **D1**

If there is a surplus, deduct any refund of registrant's or spouse's contributions to the campaign - \$ \_\_\_\_\_

Surplus (or deficit) for the campaign = \$ \_\_\_\_\_ **D2**

If line D2 shows a surplus, the amount must be paid in trust, at the time the financial statements are filed, to the municipal clerk who was responsible for the conduct of the election.

## Schedule 1 – Contributions

### Part I – Summary of Contributions

Contributions in money from registrant and (if individual) spouse	+ \$		
Contributions in goods and services from registrant and (if individual) spouse (include value listed in Table 1 and Table 2)	+ \$		see Note *
Total value of contributions not exceeding \$100 per contributor • Include ticket revenue, contributions in money, goods and services where the total contribution from a contributor is \$100 or less (do not include contributions from registrant or spouse).	+ \$		
Total value of contributions exceeding \$100 per contributor (from line 1B; list details in Tables 3-6) • Include ticket revenue, contributions in money, goods and services where the total contribution from a contributor exceeds \$100 (do not include contributions from registrant or spouse).	+ \$		see Note *
<b>Less:</b> Ineligible contributions returned or payable to the contributor Contributions paid or payable to the clerk, including contributions from anonymous sources exceeding \$25	– \$		
	– \$		
<b>Total Amount of Contributions (record under Income in Box C)</b>	<b>= \$</b>		<b>1A</b>

### Part II – Contributions from registrant or spouse

**Table 1: Contributions in goods or services**  
(Note: Must also be recorded as Expenses in Box C.)

Description of Goods or Services	Date Received (yyyy/mm/dd)	Value (\$)	
			–
			–
			–
			–
			–
<b>Total</b>			

Add Item (+)

Additional information is listed on separate supplementary attachment, if completed manually.

**Table 2: Inventory of campaign goods and materials from previous municipal campaign used in this campaign**  
(Note: Value must be recorded as a contribution from the registrant and as an expense.)

Description	Date Acquired (yyyy/mm/dd)	Supplier	Quantity	Current Market Value (\$)	
					–
					–
					–
					–
					–
<b>Total</b>					

Add Item (+)

Additional information is listed on separate supplementary attachment, if completed manually.

**Part III – Contributions exceeding \$100 – contributors other than registrant or spouse**

**Table 3: Monetary contributions from individuals other than registrant or spouse**

Name	Full Address	Date Received (yyyy/mm/dd)	Amount Received (\$)	Amount Returned to Contributor or Paid to Clerk (\$)	
					-
					-
					-
					-
					-
					-
<b>Total</b>					

**Add Item (+)**

Additional information is listed on separate supplementary attachment, if completed manually.

**Table 4: Monetary contributions from corporations or trade unions**

Name (legal and carrying on business as)	Full Address	President or Business Manager	Authorized Representative	Date Received (yyyy/mm/dd)	Amount Received (\$)	Amount Returned to Contributor or Paid to Clerk (\$)	
							-
							-
							-
							-
							-
							-
							-
<b>Total</b>							

**Add Item (+)**

Additional information is listed on separate supplementary attachment, if completed manually.

**Table 5: Contributions in goods or services from individuals other than registrant or spouse  
(Note: Must also be recorded as Expenses in Box C.)**

Name	Full Address	Description of Goods or Services	Date Received (yyyy/mm/dd)	Value (\$)	Amount Returned to Contributor or Paid to Clerk (\$)
					-
					-
					-
					-
					-
<b>Total</b>					

**Add Item (+)**

Additional information is listed on separate supplementary attachment, if completed manually.

**Table 6: Contributions in goods or services from corporations or trade unions  
(Note: Must also be recorded as Expenses in Box C.)**

Name (legal and carrying on business as)	Full Address	President or Business Manager	Authorized Representative	Description of Goods or Services	Date Received (yyyy/mm/dd)	Value (\$)	Amount Returned to Contributor or Paid to Clerk (\$)
							-
							-
							-
							-
<b>Total</b>							

**Add Item (+)**

Additional information is listed on separate supplementary attachment, if completed manually.

**Total for Part III (Add totals from Tables 3-6) (Record in Part 1 – Summary of Contributions)** \$ \_\_\_\_\_ **1B**

## Schedule 2 – Fundraising Events and Activities

Complete a separate schedule for each event or activity held.

Additional schedule(s) attached, if completed manually.

### Fundraising Event/Activity 1

Description of fundraising event/activity \_\_\_\_\_

Date of event/activity (yyyy/mm/dd) \_\_\_\_\_

#### Part I – Ticket revenue

Admission charge (per person)	\$	<b>2A</b>	
(If there are a range of ticket prices, attach complete breakdown of all ticket sales)			
Number of tickets sold	x	<b>2B</b>	
<b>Total Part I (2A X 2B) (include in Part I of Schedule 1)</b>			<b>= \$</b> _____

#### Part II – Other revenue deemed a contribution

Provide details (e.g., revenue from goods sold in excess of fair market value)

1. _____	+ \$	-
2. _____	+ \$	-
3. _____	+ \$	-
4. _____	+ \$	-
5. _____	+ \$	-

Add Item (+)

**Total Part II (include in Part I of Schedule 1)** = \$ \_\_\_\_\_

#### Part III – Other revenue not deemed a contribution

Provide details (e.g., contribution of \$25 or less; goods or services sold)

1. _____	+ \$	-
2. _____	+ \$	-
3. _____	+ \$	-
4. _____	+ \$	-
5. _____	+ \$	-

Add Item (+)

**Total Part III (include under Income in Box C)** = \$ \_\_\_\_\_

#### Part IV – Expenses related to fundraising event or activity

Provide details

1. _____	+ \$	-
2. _____	+ \$	-
3. _____	+ \$	-
4. _____	+ \$	-
5. _____	+ \$	-

Add Item (+)

**Total Part IV Expenses (include under Expenses in Box C)** = \$ \_\_\_\_\_

Remove Event (-)

Add Event (+)

### Schedule 3 – Broadcasters and Publishers

Complete if registrant used a broadcaster or publisher for a third party advertisement.

**Table 7: Contact information for broadcasters and publishers used during the third party advertising campaign**

Name	Type of Advertisement (e.g. print, television, radio etc)	Contact Information



Additional information is listed on separate supplementary attachment, if completed manually.

## Auditor's Report

*Municipal Elections Act, 1996 (Section 88.25)*

A registrant who has received contributions or incurred expenses in excess of \$10,000 must attach an auditor's report.

Professional Designation of Auditor

Municipality		Date (yyyy/mm/dd)	
<b>Contact Information</b>			
Last Name or Single Name		Given Name(s)	Licence Number
Address			
Suite/Unit Number	Street Number	Street Name	
Municipality		Province	Postal Code
Telephone Number		Email Address	

The report must be done in accordance with generally accepted auditing standards and must:

- set out the scope of the examination
- provide an opinion as to the completeness and accuracy of the financial statement and whether it is free of material misstatement

Report is attached

Personal information, if any, collected on this form is obtained under the authority of sections 88.29 and 95 of the *Municipal Elections Act, 1996*. Under section 88 of the *Municipal Elections Act, 1996* (and despite anything in the *Municipal Freedom of Information and Protection of Privacy Act*) documents and materials filed with or prepared by the clerk or any other election official under the *Municipal Elections Act, 1996* are public records and, until their destruction, may be inspected by any person at the clerk's office at a time when the office is open. Campaign financial statements shall also be made available by the clerk in an electronic format free of charge upon request.

# Appendix 12: Notice of Registration (Form 7)

**Instruction**

It is the responsibility of the person incurring expenses to file a complete and accurate notice. Please print or type information (except signatures).

**Box A: Notice of Registration (Individuals, Corporations and Trade Unions)**

Registration for an Individual, Corporation or Trade Union in the Following Municipality

Name of Individual, Corporation or Trade Union (Registrant)

Mailing Address (Registrant)

Suite/Unit Number	Street Number	Street Name
-------------------	---------------	-------------

Municipality	Province	Postal Code
--------------	----------	-------------

Email Address	Telephone Number	Telephone Number 2
---------------	------------------	--------------------

**Box B: Designation of an Official Representative (Corporations and Trade Unions)**

Name of person signing (Official Representative)

Last Name or Single Name	Given Name(s)
--------------------------	---------------

Mailing Address (Official Representative)

Suite/Unit Number	Street Number	Street Name
-------------------	---------------	-------------

Municipality	Province	Postal Code
--------------	----------	-------------

Email Address	Telephone Number	Telephone Number 2
---------------	------------------	--------------------

**Box C: Additional Information (Corporations)**

Business Name

Corporation Number (Indicate whether Ontario Corporation Number, Federal Corporation Number, etc.)

Names of Principal Officers

1.	-	2.	-
3.	-	4.	-
5.	-	6.	-
7.	-	8.	-
9.	-	10.	-
11.	-	12.	-

**Add Principle Officer (+)**

**Box D: Declaration of Qualification**

I, \_\_\_\_\_, the Registrant (or Official Representative of the Registrant), referred to in this notice, do hereby declare that:

- (1) The information in this notice of registration is, to the best of knowledge and belief, true;
- (2) The Registrant is qualified to be registered as a third party advertiser; and
- (3) I am authorized to sign on behalf of the Registrant (applies only where the Registrant is a corporation or trade union).

\_\_\_\_\_  
Signature of Registrant (or Official Representative)

\_\_\_\_\_  
Date (yyyy/mm/dd)

Date Received (yyyy/mm/dd)	Time Received	Initial of Registrant (or Official Representative) (if filed in person)	Signature of Clerk or Designate
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**Certification by Clerk or Designate**

I, the undersigned clerk of this municipality, do hereby certify that I have examined the notice of registration of the aforesaid registrant filed with me and am satisfied that the registrant is qualified to incur expenses and that the notice of registration complies with the Act.

Signature of Clerk or Designate

Date Certified (yyyy/mm/dd)





