



## 2026 Third Party Advertiser Package Checklist & Acknowledgement Form

Document Name	Received/Completed by Candidate
MMAH Third Party Advertiser Guide	
Notice of Registration – Form 7	
Election Sign Deposit Application	
Contribution to Registered Third Parties	
Duties, Notice of Default, and Financial Responsibilities	
Information Release Consent Form	
Financial Statement – Subsequent Expenses – Form 5	
Financial Statement – Auditors Report Third Party – Form 8	
Notice of Penalties Form	
Preliminary Maximum Limit Forms – EL 51A and B	
Election Sign By-Law	

I \_\_\_\_\_ have received and acknowledge the information mentioned above.

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Please Print Name

This checklist is designed to help Third Party Advertisers prepare the documents required for registration. Please bring this checklist with you to your appointment

# 2026 third-party advertisers' guide

Ontario municipal council and  
school board elections

## 2026 third-party advertisers' guide

Find out how to register as a third-party advertiser in Ontario municipal council and school board elections and the rules you must follow under the *Municipal Elections Act, 1996*.

This guide provides information to those who want to register as third-party advertisers for the 2026 municipal council and school board elections. The information also applies to any by-elections that may be held during the 2026-2030 council and school board term.

This guide is not meant to replace provincial legislation. It provides general information about the rules contained in the *Municipal Elections Act, 1996*, and other legislation and regulations, such as:

- [\*Municipal Act, 2001\*](#)
- [\*City of Toronto Act, 2006\*](#)
- [\*Education Act\*](#)

### General information

The *Municipal Elections Act, 1996* sets out a framework of rules for third-party advertising.

This guide provides information about who can register to be a third-party advertiser, what registration allows them to do, and the rules that third-party advertisers must follow.

### Contact us

If you have further questions or would like to give feedback on this Guide, please contact us at [mea.info@ontario.ca](mailto:mea.info@ontario.ca).

You can also contact your regional [Municipal Services Office at the Ministry of Municipal Affairs and Housing](#).

### The municipal clerk

Every municipality has a municipal clerk who is in charge of conducting the election.

The municipal clerk is the main contact for registered third-party advertisers and those who are interested in becoming registered.

Third-party advertisers must file any election forms, such as the registration form and campaign financial statements, with the municipal clerk.

The clerk is also responsible for providing information about spending limits and filing deadlines to third-party advertisers.

If your municipality does not have a website, you could visit or contact your municipality's offices for more information.

A municipality may have specific rules regarding issues such as where and when election signs may be displayed and whether third-party advertising activities may occur on municipal property.

Contact your municipal clerk if you have questions about the election in your municipality.

## Emergency declaration by the clerk

If the municipal clerk believes that circumstances have arisen that prevent the election from being conducted in accordance with the *Municipal Elections Act, 1996*, they may declare an emergency. This declaration is specific to the election and separate from an emergency that may be declared by the municipality or the province.

Once the clerk has declared an emergency, they can decide what arrangements to make to allow the election to proceed appropriately. The arrangements that the clerk makes will depend on the nature of the emergency.

If your municipal clerk has declared an emergency in relation to an election or by-election in your municipality, you should contact the clerk for information about the arrangements that they have put in place and how those arrangements may affect third-party advertising.

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## Third-party advertising

Third-party advertising refers to advertisements that support, promote or oppose a candidate, or support, promote or oppose a “yes” or “no” answer to a question on the ballot. The meaning of “third party” in this context means a person or entity who is not a candidate.

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.

Third-party advertising is a way for those outside of the candidate’s campaign to express support of or opposition to candidates (or a “yes” or “no” answer to a question on the ballot) and to try to persuade voters to vote a certain way.

A third-party advertisement is an advertisement in any broadcast, print, electronic or other medium that promotes, supports or opposes a candidate, or a “yes” or “no” answer to a question on the ballot. Advertisements can include traditional ads as well as materials such as brochures or signs.

### Third-party advertisement

Activities that do not involve incurring expenses, such as discussions or expressing an opinion about a candidate (or an answer to a question on the ballot) are not considered to be third-party advertising. Examples include:

- speaking to friends and neighbours
- posting on social media, such as X, Facebook or Instagram
- sending an email to a group or mailing list

Internal communications from an employer to their employees, a corporation to its shareholders, directors, members or employees or by a trade union to its members or employees are not considered to be third-party advertising.

Advertising about an issue, rather than a candidate or a “yes” or “no” answer to a question on the ballot is not considered third-party advertising. For example, signs saying “Support local businesses” or “Keep the waterfront green” would not be third-party advertising, even if a candidate has made those issues part of their campaign.

## Advertising period

The [\*Municipal Elections Act, 1996\*](#), sets out a restricted period for third-party advertising. This restricted period runs from May 1 in the year of the election to the close of voting on voting day. For the 2026 election, the restricted period is May 1, 2026, to the close of voting on October 26, 2026.

Candidates can begin filing their nominations on May 1. If any individual or group wanted to spend money before May 1 on advertisements supporting someone who intended to become a candidate, or someone who they hoped would become a candidate, the third-party advertising rules would not apply. However, once the restricted period begins on May 1, any signs or other advertisements would have to be taken down or discontinued.

## Who can be a third-party advertiser

Only those who have registered can incur expenses on third-party advertising. The following are eligible to register as a third-party advertiser:

- any person who is a resident in Ontario
- a corporation carrying on business in Ontario
- a trade union that holds bargaining rights for employees in Ontario

If two or more corporations are owned or controlled by the same person or people, or if one corporation controls another, they are considered to be a single corporation. If the same person or people own or control multiple corporations, only one of those corporations may register to be a third-party advertiser in a municipality.

There is no restriction against family members or campaign staff of candidates registering to be third-party advertisers. However, third-party advertising must not be done under the direction of a candidate. If a person with close ties to a candidate wants to register, they should consider how these activities may look to the public and how they would be able to demonstrate that they were not working in co-ordination with the candidate.

## Who cannot be a third-party advertiser

A candidate who has filed a nomination for any municipal council or school board office cannot register to be a third-party advertiser in any municipality.

Groups, associations or businesses that are not corporations are not eligible to register and may not spend money on third-party advertising in municipal elections. For example, neighbourhood associations, clubs or professional associations that are not corporations cannot register and cannot make contributions to third-party advertisers. Members may register as individual third-party advertisers and may contribute individually.

Federal and provincial political parties cannot register to be third-party advertisers. Political parties are not permitted to be financially involved in municipal elections.

## Registration

An individual, corporation or trade union must register with the municipal clerk to be a third-party advertiser in a municipality. Third-party advertisers can register in any lower-tier or single-tier municipality (city, town, township, etc.). Third-party advertisers cannot register in an upper-tier municipality (a region or county).

Being registered in a municipality allows the third-party advertiser to advertise to the voters in that municipality. A third-party advertiser can support or oppose any candidate or candidates who will be voted on by the people in that municipality. This includes candidates running for local council, school trustee and candidates running for offices on an upper tier council.

Third-party advertisers do not need to decide before they register which candidate or candidates they want to support or oppose, and they do not have to tell the clerk what their intentions are.

A third-party advertiser can only advertise to voters in the municipality where they are registered. There is no limit on the number of municipalities where a third-party advertiser can register. If a third-party advertiser wants to advertise to voters in more than one municipality, they must register in each municipality where they want to advertise.

For example, if a third-party advertiser wanted to advertise for or against a candidate running for an office that is voted on by people in more than one municipality, such as a school trustee, they would need to register in each municipality.

## Deadline to register

An individual, corporation or trade union can register to be a third-party advertiser beginning on May 1, 2026, and can file a registration until the close of business on Friday, October 23, 2026.

## Where to register

Clerks can decide to allow registrations to be filed electronically. If your municipality allows electronic filing, contact the clerk for more information about how to register.

If electronic filing is not allowed in your municipality, an individual or a representative of a corporation or trade union must file a [Notice of Registration \(Form 7\)](#) with the municipal

clerk in person or by an agent. It must have an original signature – the form may not be a copy and may not be scanned and submitted electronically. There is no registration fee.

The municipal clerk must be satisfied that the individual, corporation or trade union is eligible in order to certify the registration and may require that identification or additional documents be provided.

A person who is filing as the representative of a corporation or a trade union should make sure that they can provide proof that they are authorized to act on the corporation or trade union's behalf.

The clerk must certify your registration in order for you to begin your campaign as a registered third-party advertiser.

## Changing your mind

### Withdraw your registration

If you want to end your advertising campaign before voting day, you can withdraw your registration by notifying the clerk in writing. The deadline to withdraw your registration is:

- the Friday before voting day for a regular election
- the last day the clerk's office is open prior to voting day for a by-election

### Become a candidate

If you are a registered third-party advertiser and decide to become a candidate instead, your third-party advertising campaign automatically ends when the clerk receives your nomination to become a candidate.

You must keep your advertising campaign separate from your candidate campaign. This means:

- you cannot transfer any contributions or expenses from your advertising campaign to your candidate campaign
- you must file a financial statement for your advertising campaign
- you must file a separate financial statement for your candidate campaign.

For more information about running for office, please see the [candidates' guide](#).

## Registering in more than one municipality

If a third-party advertiser registers in more than one municipality, each of those registrations is considered to be a separate advertising campaign. Once the third-party

advertiser registers, they must keep each advertising campaign separate, and ensure that they follow the rules in each municipality where they are registered:

- The identification required on signs, ads and other materials must indicate that the third-party advertiser is registered in that municipality.
- There must be a separate bank account for each campaign.
- Contributions may not be shared between the advertising campaigns – if a contributor has given money to the advertising campaign in municipality A, that money cannot be used to pay for expenses in municipality B.
- If the third-party advertiser wants to use the same signs or the same ad in more than one municipality, the separate advertising campaigns can produce a “joint” advertisement. The advertisement would indicate that the third-party advertiser is registered in both municipality A and municipality B, and each advertising campaign would pay for its share of the expense for the advertisement.
- The third-party advertiser must file a separate financial statement in each municipality where they were registered. The financial statement must reflect the financial activities relating to advertising in that municipality.

## Responsibilities of registered third-party advertisers

Third-party advertisers are required to follow many of the same financial and reporting rules as candidates.

Unlike candidates, third-party advertisers cannot appoint scrutineers to observe the voting, or to be present when votes are counted.

### Identification on advertising

A third-party advertiser must provide the following information on all of its ads, signs and other materials:

- the legal name of the registered third-party advertiser (if the third-party advertiser 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
- a telephone number, mailing address or email address where the third-party advertiser can be contacted

A registered individual cannot act on behalf of a group or organization that is not eligible to register as a third-party advertiser. For example, if Chris Smith is the president of a

business improvement association (BIA), the signs and materials must identify Chris Smith as the person responsible for the advertising, not the BIA.

If ads are going to be broadcast or published (for example, on a radio station or in a newspaper), the ad must contain the information required above, and the third-party advertiser must also provide the broadcaster or publisher with the following:

- the name of the registered third-party advertiser
- the name, business address and telephone number of the individual who deals with the broadcaster or publisher under the direction of the registered third-party advertiser
- the municipality where the third-party advertiser is registered

Any additional content of signs is not regulated under the Act.

## Sign bylaws

A municipality may have rules in place about when signs can be put up, and how signs may be displayed on both private and public property.

If you plan to reuse signs from the last election, you should be aware of rules on the use of [leftover advertising campaign inventory](#).

The third-party advertiser is responsible for removing their signs after voting day in accordance with municipal by-laws. The municipality may require a sign deposit or have penalties for failing to remove signs. Contact the municipal clerk for more information.

## Advertising on voting day

The [Municipal Elections Act, 1996](#), does not prohibit campaigning or advertising on voting day. While there are restrictions on advertising for federal and provincial elections on voting day, these “blackouts” do not exist for municipal council and school board elections.

The Act prohibits campaign material in a voting place. The voting place could include the entire property of a building that has a voting place inside it, including the parking lot. A third-party advertiser is not allowed to have brochures, buttons, signs or any other advertising material in the voting place.

## Wrapping up the advertising campaign

After voting day, the third-party advertiser must remove any signs or other advertisements that have been put up, in accordance with municipal by-laws.

Advertising campaigns must end on December 31. The advertising campaign must end on December 31, 2026, unless it has a deficit and the third-party advertiser informs the clerk in writing that they are going to extend their campaign. Once the campaign has ended, the third-party advertiser should close the designated bank account and prepare the financial statement.

The deadline to file financial statements is the last Friday in March. Since March 26, 2027, falls on Good Friday and March 29, 2027, is Easter Monday, financial statements may be filed with the clerk **until 2 p.m. on Tuesday, March 30, 2027.**

## Finance rules

### Third-party advertising campaign

This guide refers to activities related to third-party advertising as the “advertising campaign”.

### Record keeping

Every third-party advertiser is responsible for keeping records related to their advertising campaign. The [Municipal Elections Act, 1996](#), does not require that third-party advertisers use any specific accounting system. A third-party advertiser may want to consult with an auditor or an accountant to make sure that they are using a bookkeeping and accounting system that will suit their needs.

The third-party advertiser should also look through the [financial statement \(Form 8\)](#) that they will be required to file to make sure that they are keeping records of all the information that must be included on the statement.

Every third-party advertiser is required to keep these records until November 15, 2030, when the next council or school board takes office.

A third-party advertiser must keep the following records:

- the receipts issued for every contribution including when the contribution was accepted and the date the receipt was issued (receipts must also be issued to the third-party advertiser for any contributions made to their own advertising campaign)
- the value of every contribution, whether it is money, goods or services, and the contributor’s name and address
- all expenses, including the receipts for each expense

- any claim for payment of an expense that the third-party advertiser disputes or refuses to pay
- the funds raised and expenses incurred from each separate fundraising event or activity
- the terms of any loan received from a bank or other recognized lending institution

## Advertising campaign period

A registered third-party advertiser can only accept contributions or incur campaign expenses during their advertising campaign period.

The advertising campaign begins on the day the clerk certifies the registration of an individual, corporation or trade union to be a third-party advertiser. Third-party advertisers can register beginning on May 1, 2026, until the close of business on Friday October 23, 2026.

As the advertising is meant to influence voters, there is little point in continuing to advertise after voting day. However, the advertising campaign period runs until December 31, 2026. This extra time can be used to accept contributions if the advertising campaign has not paid for all of its expenses.

If a third-party advertiser is certain that they will not have any more financial activity after voting day, they can end their advertising campaign at any time between voting day and December 31, 2026.

## Bank account

Every third-party advertiser must open a bank account exclusively for the advertising campaign.

An individual cannot use an existing personal bank account for advertising campaign finances, even if they are planning a very small advertising campaign. A corporation or trade union may not use an existing account.

All contributions – including contributions that the third-party advertiser makes to itself – must be deposited into the third-party advertising campaign bank account. All expenses must be paid for from the campaign account.

## Contributions and advertising campaign income

### Contributions

Contributions are any money, goods or services that are given to a third-party advertiser for use in the advertising campaign, including money and goods that the third-party advertiser contributes to their own campaign.

If a third-party advertiser sells tickets to a fundraising event, the cost of the ticket is considered a contribution.

If a third-party advertiser obtains a loan from a bank or other recognized lending institution and guarantees the loan, and the advertising campaign is unable to repay the full amount, any unpaid balance is considered to be a contribution by the guarantor. If the third-party advertiser is an individual, either they or their spouse may guarantee a loan.

### Things that are not contributions

The value of volunteer labour (for example, if a team of volunteers helps to put up signs) is not considered to be a contribution.

A cash donation of \$25 or less received at a fundraising event is not considered to be a contribution, and the third-party advertiser may accept such donations without keeping track of who gave them. The total amount of money received from these donations must be reported on the financial statement.

If the third-party advertiser obtains a campaign loan from a bank or a recognized lending institution, the amount of the loan is not considered to be a contribution.

### Who can contribute

A third-party advertiser can accept contributions from:

- any person who is a resident of Ontario
- corporations carrying on business in Ontario
- trade unions that hold bargaining rights for employees in Ontario

If the registered third-party advertiser is an individual, and their spouse is not normally resident in Ontario, the spouse can still make contributions to the third party's advertising campaign. They may not make contributions to any other registered third-party advertiser, or to any candidates.

Entities that are not corporations such as clubs, associations or ratepayer's groups are not eligible to make contributions. The members of these groups may make individual contributions from their personal funds, as long as they are residents of Ontario.

## Who cannot contribute

The following are not allowed to make contributions to third-party advertising campaigns:

- a federal political party, constituency association, or a registered candidate in a federal election
- a provincial political party, constituency association, or a registered candidate or leadership contestant
- a federal or provincial government, a municipality or a school board

## When can contributions be received

A third-party advertiser can only accept contributions once they have registered as a third-party advertiser and cannot accept contributions after the advertising campaign period has finished.

Any contributions received outside the advertising campaign period must be returned to the contributor. If the contribution cannot be returned to the contributor, it must be turned over to the clerk.

## Contribution limits

There is no limit on how much a registered third-party advertiser (and, if the third-party advertiser is an individual, their spouse) can contribute to their own advertising campaign.

There is a \$1,200 limit that applies to all other contributions. This amount includes the value of any goods or services donated to the third-party advertiser. If an individual, corporation or trade union makes more than one contribution (for example, contributes money, contributes goods, and purchases a ticket to a fundraising event), the total value of all the contributions cannot exceed \$1,200.

The maximum total amount that a contributor can give to third-party advertisers registered in the same municipality is \$5,000.

A contribution must come directly from the contributor – pooling contributions from others and giving them to a third-party advertiser is not allowed. If a contribution is made from a joint account, it must be clear which person is making the contribution.

Only a contribution that is \$25 or less can be made in cash. All contributions above \$25 must be made by cheque, money order, or by a method that clearly shows where the funds came from (such as certain debit, credit or electronic transfer transactions).

Third-party advertisers are required to inform every contributor of the contribution limits. Contributors should keep track of their donations to ensure they don't end up giving more than is permitted.

## Contribution receipts

Third-party advertisers must issue a receipt for every contribution they receive. The receipt should show who made the contribution, the date, and the value. If the contribution was in goods or services, the third-party advertiser must determine the value of the goods or services and issue a receipt for the full value.

If a third-party advertiser receives a contribution from a joint account, the contribution can only come from one person. The third-party advertiser must determine who is making the contribution and issue the receipt to that person.

Third-party advertisers are required to list the names and addresses of every contributor who gives more than \$100 total to the advertising campaign in their financial statement. The financial statement is a public document.

A third-party advertiser should keep a record of the names and addresses of every contributor, regardless of the value of their contribution, because the same contributor may make multiple contributions that end up totalling more than \$100.

Contribution receipts are not tax receipts. Contributions to third-party advertising campaigns cannot be credited against provincial or federal income taxes.

An easy way for third-party advertisers to inform contributors of the contribution limits is to include the contribution limits on the receipt that is given for each contribution.

## Review of contributions

The contributions that are reported on third-party advertisers' financial statements will be reviewed by the municipal clerk to see if any contributors have given too much.

If the contributions reported on the financial statements show that a contributor gave more than \$1,200 to an individual third-party advertiser, or if they show that a contributor gave more than \$5,000 to third-party advertisers registered in the same municipality, the clerk will report this to the compliance audit committee. The compliance audit committee will hold a meeting and determine whether the municipality will begin court proceedings against the contributor.

## Returning ineligible contributions

Third-party advertisers are required to return any contribution that was made or accepted in contravention of the [Municipal Elections Act, 1996](#), as soon as they learn that it was an ineligible contribution. If the contribution cannot be returned, it must be turned over to the clerk.

Contributions should be returned or paid to the clerk if the contribution is:

- made outside the campaign period
- from an anonymous source (except for donations of \$25 or less at a fundraising event)
- from an ineligible source (someone who doesn't live in Ontario, a business that is not a corporation, etc.)
- greater than the \$1,200 individual limit or the \$5,000 total limit
- a cash contribution greater than \$25
- from funds that do not belong to the contributor who gave them

## Unused contributions

If the advertising campaign ends with a surplus, the third-party advertiser can withdraw the value of contributions that they made to their own campaign. If the third-party advertiser is an individual, they can also withdraw the value of contributions made by their spouse. If there is still a surplus once these contributions have been withdrawn, it must be turned over to the clerk.

A third-party advertiser cannot refund any other unused contributions.

## Fundraising

Fundraising functions are events or activities held for the primary purpose of raising money for a third party's advertising campaign.

If a third-party advertiser has created brochures or other advertising materials that include a sentence asking for contributions or providing information about how to contribute, this would not make the production of the brochure a fundraising expense since its primary purpose is to persuade voters to vote a certain way, not to raise money. Fundraisers can only be held during the advertising campaign period. Third-party advertisers must record the gross income, including ticket revenue and other revenue, and the expenses related to each event and activity on their campaign financial statement.

If tickets are sold to the event, the ticket price is considered to be a contribution to the advertising campaign, and a receipt must be issued to each person who purchases tickets. If the ticket price is higher than \$25, tickets cannot be paid for in cash.

## Advertising campaign income

If funds are raised by selling goods or services for more than fair market value, the difference between the fair market value and the amount paid is considered to be a contribution. If the good or service is sold for \$25 or less, the amount paid is considered advertising campaign income that is not a contribution.

## Advertising campaign expenses

### Expenses

Advertising campaign expenses are the costs that are incurred during the campaign used in relation to third-party advertisements. These include costs directly related to producing, distributing or publishing advertisements, as well as indirect costs such as hiring someone to keep track of contributions and issue receipts.

The value of goods and services that are contributed to the advertising campaign are also expenses. They should be treated as if the contributor gave the third-party advertiser money and the third-party advertiser went out and purchased the goods and services at fair market value — both the contribution and the expense must be recorded.

Expenses must be paid from the advertising campaign bank account. If a credit card is used to pay for purchases, the third-party advertiser should keep clear records showing that the expense on the credit card was reimbursed from the campaign account.

Any taxes such as HST paid on purchases should be included in the amount of the expense.

Third-party advertisers can only incur expenses during their advertising campaign period, except for expenses related to the preparation of an auditor's report. If a third-party advertiser is required to include an auditor's report with their financial statement, they may incur these expenses after the advertising campaign period has ended. These expenses must also be reported on the financial statement.

### Spending limits

The general spending limit for a third-party advertiser's advertising campaign is calculated based on the number of electors who are eligible to vote in the municipality where the third-party advertiser is registered. The formula to calculate the limit is \$5,000 plus \$0.05 per eligible elector, to a maximum of \$25,000.

## Examples:

A third-party advertiser registered in a municipality with 50,000 electors would have a spending limit of \$7,500.

A third-party advertiser registered in a municipality with 500,000 electors would have a spending limit of \$25,000. \$5000 plus \$0.05 per elector is \$30,000, so the maximum \$25,000 applies.

When a third-party advertiser registers in a municipality, the clerk will give them an estimate of their general spending limit. This estimate will be based on the number of electors in the last election.

On or before September 30, 2026, the clerk must give a final general spending limit that is based on the number of electors on the voters' list for the current election.

If the initial spending limit estimate is different than the final spending limit received in September, the higher of the two becomes the official spending limit. The clerk will also provide the spending limit for expenses related to parties and other expressions of appreciation.

## Types of expenses

While most expenses will be subject to the general spending limit the following expenses are not:

- expenses related to holding a fundraising event or activity
- expenses related to a compliance audit
- expenses incurred by a registered third-party advertiser who is an individual with a disability, and the expenses are directly related to the disability and would not have been incurred if not for the election
- audit and accounting fees

Any materials, events or activities must have fundraising as the primary purpose in order to be exempt from the spending limit. An incidental mention of contributions is not enough to qualify as fundraising.

## When the general spending limit applies

The spending limit covers expenses that are incurred between the beginning of the advertising campaign (the day the third-party advertiser is registered) and voting day. Expenses incurred between the day after voting day and the end of the advertising campaign period are not subject to the spending limit.

If a third-party advertiser incurs an expense before voting day, but does not pay the expense until after voting day, it would still be subject to the spending limit.

## Spending limit for parties and expressions of appreciation

There is a separate spending limit for expenses related to holding parties and other expressions of appreciation after the close of voting. This spending limit is calculated as 10% of the amount of the general spending limit to a maximum of \$2,500.

### **Example:**

A third-party advertiser's general spending limit is \$20,000. The spending limit for throwing a party on voting night and making expressions of appreciation such as giving gifts to the members of the advertising campaign team would be \$2,000. These expenses do not count toward the \$20,000 general spending limit.

Expenses related to parties and expressions of appreciation after voting are subject to the specific spending limit regardless of whether they are incurred before or after voting day.

## Leftover advertising campaign inventory

If a third-party advertiser registered as a third-party advertiser in the last election and wants to reuse leftover goods such as signs or office supplies, the third-party advertiser must establish the current market value of the goods — what it would cost to purchase them today. Record the current market value as an expense.

If the third-party advertiser has inventory left at the end of their advertising campaign it becomes their personal property. If the third-party advertiser wants to store materials such as signs for use in another election, any costs related to storage are personal costs, not advertising campaign expenses.

**Note to accountants:** The value of all goods must be recorded as an expense regardless of whether the advertising campaign ends with used or unused goods in inventory. Do not deduct the value of unused goods from the campaign expenses, as this will result in the campaign having a surplus on paper that the candidate does not actually have.

## Surplus and deficit

If the advertising campaign has a surplus after the third-party advertiser has refunded contributions made by the third-party advertiser (and, if the third-party advertiser is an individual or their spouse), the remaining surplus must be paid over to the clerk when the financial statement is filed. The surplus will be held in trust, and the third-party advertiser can use it if they incur expenses related to a compliance audit. If the surplus is not needed for these expenses, it becomes the property of the municipality.

If the advertising campaign expenses are greater than the campaign income, the campaign will be in deficit.

## Advertising that is broadcast or published

When third-party advertising appears on broadcast, print, electronic or other media, the broadcaster or publisher of the advertising must keep certain records:

- a written copy of the registered third-party advertiser's name, as well as the name, business address and telephone number of the individual who deals with the broadcaster or publisher under the direction of the registered third-party advertiser
- a copy of the advertisement (or the means of reproducing the advertisement for inspection)
- a statement of the charge made for its appearance

These records will be kept for four years after the date the advertisement appears. Broadcasters and publishers must allow the public to inspect the records during this time.

You must record the name of the broadcaster or publisher, as well as their contact information in Schedule 3 of the campaign financial statement (Form 8).

## Advertising campaign financial statement

Every registered third-party advertiser must file a complete and accurate financial statement on time.

The filing deadline is 2 p.m. on the last Friday in March following the election. Since March 26, 2027, falls on Good Friday, and March 29, 2027, is Easter Monday, financial statements may be filed with the clerk until **2 p.m. on Tuesday, March 30, 2027**.

Third-party advertisers must use [Form 8](#) (Do not use Form 4, as that is the financial statement for candidates).

If a bookkeeper or accountant completes the financial statement, the third-party advertiser is still responsible for ensuring that it is complete, accurate and filed on time.

Financial statements do not require original signatures. Contact the clerk for information about whether a financial statement can be filed electronically.

If an individual, corporation or trade union registered in more than one municipality, they must file a separate financial statement with each municipal clerk.

If a third-party advertiser did not receive any contributions or incur any expenses, they are only required to fill out the first page of the financial statement and sign it.

If a third-party advertiser received contributions or incurred any expenses, they must complete the relevant parts of the financial statement.

If the advertising campaign contributions or campaign expenses are greater than \$10,000, the financial statement must be audited and the auditor's report included when the financial statement is submitted to the clerk.

### Filing early

A third-party advertiser can file their financial statement after they have ended their advertising campaign. If a third-party advertiser files a statement early and then discovers an error, they can submit a corrected statement at any time before the filing deadline on March 30, 2027. The original statement is deemed to be withdrawn when the corrected statement is filed. A third-party advertiser cannot withdraw a financial statement without submitting a corrected one.

### Applying for an extension

If a third-party advertiser will be unable to file the financial statement by the deadline, they may apply for an extension to the Superior Court of Justice before March 30, 2027.

### Grace period for filing

If a third-party advertiser has not filed a financial statement by the deadline, they may file the financial statement within 30 days after the deadline if they pay the municipality a \$500 late filing fee. This 30-day grace period ends at 2 p.m. on Monday, April 29, 2027.

### Penalty for filing late

If a third-party advertiser has not filed a financial statement by the end of the 30-day grace period and did not apply to the court for an extension prior to the March 30 deadline, the individual, corporation or trade union will not be eligible to register as a third-party advertiser in the municipality until after the 2030 election.

If a third-party advertiser did not file a financial statement by the end of the 30-day grace period, they may still file it for the purposes of having their finances on the record. The clerk will accept the financial statement and make it available to the public. The penalty will still apply.

### Extended advertising campaigns

If the advertising campaign has a deficit, the third-party advertiser can extend their campaign in order to do some additional fundraising.

A third-party advertiser can extend their campaign by notifying the clerk using the [Notice of Extension of Campaign Period \(Form 6\)](#) on or before December 31, 2026. The end date for the extended period will be the earliest of:

- the day the third-party advertiser notifies the clerk in writing that they will be ending their advertising campaign and not accepting any more contributions
- June 30, 2027

If a third-party advertiser extends their advertising campaign they must file two financial statements:

- a financial statement reflecting the advertising campaign until December 31, 2027, (due March 30, 2027)
- a supplementary financial statement that includes the information from the primary statement and adds financial information from the extended advertising campaign

The supplementary financial statement must be filed with the clerk by 2 p.m. on Friday, September 24, 2027. There is also a 30-day grace period for this deadline in which the statement can be filed late provided the \$500 fee is paid.

## Auditor's report

A third-party advertiser must have an auditor review the financial statement and provide a report if any of the following are true:

- the advertising campaign expenses exceed \$10,000
- the contributions received exceed a total of \$10,000
- both the expenses and contributions exceed \$10,000 each

The auditor's report must be prepared by an auditor licensed under the [Public Accounting Act, 2004](#). Before a third-party advertiser hires someone to prepare the report, they should ensure that the person is properly qualified.

A third-party advertiser can incur expenses relating to the auditor's report after December 31, 2026. These expenses do not count toward the spending limit. These expenses should be included on the financial statement that will be filed.

## Compliance and enforcement

Enforcement of the [Municipal Elections Act, 1996](#), is done through the courts. The Ministry of Municipal Affairs and Housing does not have a role in investigating elections or in determining penalties.

## Automatic penalties

Under the [Municipal Elections Act, 1996](#), a penalty applies automatically if:

- a third-party advertiser fails to file a financial statement by the end of the 30-day grace period or fails to apply to the court for an extension by the filing deadline
- the financial statement shows that the third-party advertiser has exceeded a spending limit
- a third-party advertiser fails to turn over their surplus to the clerk when they file their financial statement

The penalty is that the individual, corporation or trade union will not be eligible to register as a third-party advertiser in the municipality until after the 2030 election.

## Compliance audits

Each municipality and school board must establish a compliance audit committee.

If an eligible elector believes that a third-party advertiser has not followed the election finance rules, the elector may apply for a compliance audit of the third party's advertising campaign finances. The application must be in writing, and must set out the reasons why they believe the third-party advertiser did not follow the rules.

An application for a compliance audit must be submitted to the clerk of the municipality where the third-party advertiser is registered within 90 days of the deadline to file the advertising campaign financial statement.

The compliance audit committee will consider the application and decide whether to grant or reject the application. The committee's decision may be appealed to the Superior Court of Justice within 15 days after the decision is made.

If the committee grants the application, it will appoint an auditor to conduct a compliance audit of the third party's advertising campaign finances. The auditor is entitled to have access to all of the financial records related to the advertising campaign. The auditor will produce a report, which the third-party advertiser is entitled to receive.

The compliance audit committee will meet to consider the auditor's report. If the report concludes that there is an apparent contravention of the [Municipal Elections Act, 1996](#), the committee will decide whether to commence legal action.

The compliance audit committee does not have any authority to set penalties. Only the court can decide if a third-party advertiser contravened the Act and, if so, which penalties should apply.

A person who does not want to or who is not able to apply for a compliance audit may decide to commence legal action on their own. A prosecution related to the 2026 election must be commenced before November 15, 2030.

## Penalties

If a person is convicted of committing an offence, they may be subject to the following penalties:

- a fine of up to \$25,000
- up to six months in prison
- ineligibility to register to be a third-party advertiser until after the next regular election
- ineligibility to vote or run in the next regular election (in the case of conviction for bribery or other corrupt practices)

If a corporation or trade union is convicted of committing an offence, they may be subject to a fine of up to \$50,000, and ineligibility to register to be a third-party advertiser until after the next regular election.

If any third-party advertiser is convicted of exceeding a spending limit, they may also be fined the amount by which they exceeded the limit.

## Completing the financial statement

### General information

**All third-party advertisers must file a financial statement.** This includes third-party advertisers who withdrew their registration.

Third-party advertisers must use [Form 8](#).

All registered third-party advertisers must complete Box A: Name of Registrant and Box B: Declaration.

- If the third-party advertiser did not receive any contributions or incur any expenses, check the box indicating this, and complete the Declaration in Box B. No further information is required.
- If the third-party advertiser did receive contributions or incur expenses, fill in the information in Box C, Box D, Schedule 1, and Schedule 2 as appropriate. It may be easier to fill out the form by starting with the more detailed sections such as the

tables in Schedule 1 before filling in the Statement of Campaign Income and Expenses.

If the third-party advertiser received contributions or incurred expenses in excess of \$10,000, an auditor's report must be included with the financial statement.

The completed financial statement must be submitted to the clerk by **2 p.m. on March 26, 2027**.

Supplementary financial statements must be submitted to the clerk by **2 p.m. on September 24, 2027**.

## Tips for completing Form 8

Learn more about how to correctly fill out the advertising campaign financial statement.

### Box A: Name of Registrant

Record the general spending limit and the spending limit for parties and other expressions of appreciation.

**Note:** automatic penalties will apply if the form reports that either of the spending limits have been exceeded.

### Box B: Declaration

Signing the form declares that the information recorded in the financial statement is true and accurate. If the financial statement was prepared by someone else, the registrant (or official representative) is still responsible for its accuracy.

### Box C: Statement of Campaign Income and Expenses

#### Loan

If a loan is obtained for the advertising campaign, the name of the bank or recognized lending institution and the amount borrowed must be recorded.

A loan is permitted only if it is from a bank or other recognized lending institution in Ontario, and it must be paid directly into the campaign bank account. A loan cannot be received from family members or from any corporate accounts that the third-party advertiser may have access to.

The loan is not considered to be advertising campaign income, and paying it back is not a campaign expense. However, if the third-party advertiser (or their spouse, if the third-party advertiser is an individual) guarantees the loan and the campaign does not repay all of it,

the remaining balance is considered to be a contribution (since the guarantor is basically providing the campaign the means to repay the loan).

Any interest that the advertising campaign pays on the loan is a campaign expense.

## Income

A registered third-party's advertising campaign income includes all contributions received from themselves as the registrant, their spouse (if the registrant is an individual), and other eligible contributors. This includes the value of contributions of goods and services. Income also includes any refunds of deposits, interest earned by the registrant's campaign bank account, and revenue from fundraising events or activities that is not deemed a contribution (for example, if the third-party advertiser sold refreshments at market value).

## Sign deposit

If the municipality requires a deposit for election signs, this should be recorded as an advertising campaign expense and paid for using campaign funds. If the registered third-party advertiser's deposit is refunded, record the amount under Income.

## Expenses

Advertising campaign expenses include the value of any goods or services that have been contributed to their campaign (it is as if the contributor gave money to the campaign, which the campaign then spent on acquiring the goods or services).

The general spending limit applies only to expenses incurred until the end of voting day. Expenses incurred after voting day are not subject to the spending limit.

**Note:** An expense subject to the general spending limit that was incurred prior to voting day but not paid for until after voting day is still subject to the limit.

Some types of expenses are not subject to the general spending limit even if they are incurred prior to voting day.

Expenses related to parties and expressions of appreciation after voting day are subject to that spending limit regardless of when they are incurred.

## Box D: Calculation of Surplus or Deficit

### Campaign deficit

At the top of Box D, subtract the total amount of campaign expenses from the total amount of campaign income. If the expenses are greater than the income, the advertising campaign is in deficit.

**If the advertising campaign has been extended in order to fundraise, the registered third-party advertiser must still file a financial statement reflecting their campaign finances to December 31, 2026.**

## Campaign surplus

At the top of Box D, subtract the total amount of campaign expenses from the total amount of campaign income. If the income is greater than the expenses, the advertising campaign has a surplus.

The third-party advertiser is entitled to reimburse contributions made by the registrant or, if the third-party advertiser is an individual, their spouse out of the surplus. For example, if the surplus was \$500 and the registrant contributed \$400 to their advertising campaign, the third-party advertiser may deduct that \$400, leaving the campaign with a surplus of \$100. If the surplus was \$500 and the registrant contributed \$600, the third-party advertiser may deduct \$500 of their contribution, leaving the campaign with \$0. The third-party advertiser may not deduct more than the value of the surplus.

If, after deducting contributions made by the registrant or their spouse (if the third-party advertiser is an individual), the advertising campaign still has a surplus, these funds must be turned over to the clerk.

## Schedule 1: Contributions

Schedule 1 includes a summary of contributions from the advertising campaign.

The following tables are included in Schedule 1 and need to be filled in, if applicable:

- Table 1: Contributions in goods or services
- Table 2: Inventory of campaign goods and materials from previous municipal campaign used in this campaign
- Table 3: Monetary contributions from individuals other than registrant or spouse where contributions exceed \$100 per contributor
- Table 4: Monetary contributions from corporations or trade unions where contributions exceed \$100 per contributor
- Table 5: Contributions in goods or services from individuals other than registrant or spouse where contributions exceed \$100 per contributor
- Table 6: Contributions in goods or services from corporations or trade unions where contributions exceed \$100 per contributor

## Contributions from registrant and spouse

Record these amounts on the lines provided in Schedule 1.

**Note:** report the full amount of the contributions made by the registrant and their spouse (if the third-party advertiser is an individual) including any amounts that have been reimbursed from a surplus.

### Contributions totalling \$100 or less

Contributors that give \$100 or less in total do not have to be individually identified. The total amount contributed from these contributors will be recorded as a lump sum on the line provided at the top of Schedule 1.

If an anonymous contribution is \$100 or less, include it in the total value of contributions not exceeding \$100 per contributor. Any anonymous contribution that is greater than \$25 must be turned over to the clerk.

### Goods and services from registrant or (if individual) spouse

If the registrant or their spouse (if the third-party advertiser is an individual) contribute goods and services to their advertising campaign, this must be recorded as a contribution. Record any contributions in Table 1 of Schedule 1.

### Inventory of campaign goods and materials from previous municipal campaign used in this campaign

Any inventory from a previous advertising campaign that a registered third-party advertiser is using again is considered a contribution in goods that the third-party advertiser is making to their campaign. Calculate the current market value (for example, if the third-party advertiser has 100 signs left over from 2022 and uses them again, they must calculate how much it would cost to purchase those same signs in 2026) and record it in Table 2. This inventory must also be recorded as an advertising campaign expense.

### Contributions totaling more than \$100

If a contributor makes one or more contributions totaling more than \$100 (including the value of goods and services and the cost of tickets to fundraising events), record all of these contributions in the tables provided in Schedule 1 (Tables 3-6).

If an anonymous contribution is more than \$100, include it in the total value of contributions exceeding \$100 per contributor, and include it in the relevant table (listing "anonymous" as the name of the contributor). Any anonymous contribution that is greater than \$25 must be turned over to the clerk.

**Note:** it is the total amount contributed that matters — if an individual buys a ticket to a fundraising event for \$50, and then later in the advertising campaign contributes \$75, each

of these contributions must be recorded in the appropriate tables because the total exceeds \$100.

Eligible contributors may donate goods and services to the advertising campaign. These must be recorded as a contribution and as an expense (as if the contributor donated money, which the campaign then spent on the goods and services).

Corporations and trade unions are permitted to make contributions to third-party advertisers. This includes contributions of goods and services.

## Schedule 2: Fundraising events and activities

The cost of holding fundraising events or activities is not subject to the spending limit. However, in order to be considered a fundraising cost, the primary purpose for the expense must be related to fundraising rather than promoting the advertising campaign. Incidental fundraising that happens to occur during a promotional event is not sufficient to make it a fundraising event. Similarly, a line at the bottom of an advertising campaign brochure asking people to donate does not make the production of the brochure a fundraising expense.

If costs of fundraising events/activities are included as an expense in Box C, provide details of these events and activities in Schedule 2.

Contributions received at a fundraising event may include:

- the price of the ticket
- if goods or services are offered for sale, any amount of money paid that exceeds their market value (for example, if a \$100 item is sold for \$175, the purchaser has made a \$75 contribution to the campaign)
- personal cheques collected from contributors at the event

If contributors have donated goods or services for the fundraising event, these must be recorded as contributions and as expenses.

These contributions must be recorded in Schedule 1, and where the total from a contributor exceeds \$100, be detailed in the appropriate tables. Refer to the above section on [contributions in Schedule 1](#) for more information.

The fundraising event may also generate revenue that is not considered to be a contribution:

- donations of \$25 or less

- if goods or services are offered for sale, the market value of those goods and services sold (for example, if a \$100 item is sold for \$175, \$100 is revenue)
- the amount paid for goods or services offered for sale for \$25 or less

### Anonymous contributions

Anonymous contributions that do not exceed \$25 each that are received at a fundraiser (such as those collected by passing the hat or having a tip jar) may be kept. Report the total amount of money received from these donations in Schedule 2 for that fundraiser.

All other anonymous contributions must be turned over to the clerk.

Subtract the contribution as paid or payable to the clerk to arrive at the Total for Part II Contributions in Schedule 2.

### Schedule 3: Broadcasters and publishers

If your campaign had any advertising that was broadcast or published, you must record the name of each broadcaster and publisher, along with their contact information.

### Auditor's report

If your advertising campaign expenses or the contributions you received total more than \$10,000, you must have an auditor review your financial statement and provide a report.

The auditor's report must be prepared by an auditor licensed under the [Public Accounting Act, 2004](#). Before you hire someone to prepare the report, you should ensure that they are properly qualified.

## Where to find forms referred to in this guide

You can get copies of forms from your municipal clerk, or you can download them from the [Government of Ontario's Central Form Repository](#).

[Financial Statement – Subsequent Expenses \(Form 5\)](#)

[Notice of Extension of Campaign Period \(Form 6\)](#)

[Notice of Registration – Third Party \(Form 7\)](#)

[Financial Statement – Auditor's Report – Third Party \(Form 8\)](#)

**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
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Municipality	Province	Postal Code
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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)
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Mailing Address (Official Representative)

Suite/Unit Number	Street Number	Street Name
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Municipality	Province	Postal Code
--------------	----------	-------------

Email Address	Telephone Number	Telephone Number 2
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**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. |

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**Box D: Declaration of Qualification**

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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**

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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)

**Part 1 – Instructions to Candidates and Registered Third Parties**

Complete this form and prepare your election sign deposit in the appropriate amount identified in Part 2. Payment may be made by cash, debit or cheque payable to the Town of Grimsby. Receipts will be given at the time of submission. This form and payment is to be submitted alongside submitting your nomination papers

**Part 2 – Candidate and Registered Third Party Identification & Fee**

Please select the appropriate category:

- Mayor (\$250.00)
- Ward Councillor (\$200.00)
- Registered Third Party or School Board Trustee (\$200.00)

Note: The election sign deposit should **not** be reflected on your Form 4 – Financial Statement.

**Part 3 – Candidate or Registered Third Party Information**

<b>Last Name</b>	<b>First Name</b>
<b>Telephone number:</b>	<b>Email address:</b>
<b>Contact person (if different than above):</b>	
<b>Telephone number:</b>	<b>Email address:</b>

**Part 4 – Declaration of Candidate/Registered Third Party or Authorized Representative**

I am paying the election sign deposit which entitles me to place election signs in the Town of Grimsby for the applicable 2026 Municipal Election, as prescribed in the Town of Grimsby Election Sign By-law. I have read and will abide by the provisions of the Town of Grimsby Election Sign By-law. I understand that any contraventions of the Election Sign By-law will be deducted from the acquired election sign deposit. Further, I understand that if contraventions exceed the acquired election sign deposit, I will be issued an invoice within ninety (90) days of Voting Day. Election sign penalties are a personal responsibility of the candidate as they are penalties and will not be included on your Form 4 – Financial Statement.

**Signature of Candidate/Registered Third Party**

**Date:**

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**For office use only:**

Received by (signature):

Date:

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## **Contribution to Registered Third Parties (Section 88 12(1) to (4))**

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A contribution shall not be made in relation to Third party advertisements that appear during an election in a municipality unless they are a registered third party.

A contribution to a registered Third party or to an individual acting under their direction shall only be made during the restriction period.

Contributions shall only be made by the following:

- An individual who is normally a resident in Ontario.
- A corporation that conducts business in Ontario.
- A trade union that holds bargaining rights for employees in Ontario.
- The registered third party and in the case of an individual, his or her spouse only if the spouse of a registered third party is not normally registered in Ontario, the spouse may make contributions only to the registered third party.

The following shall not make a contribution:

- A federal political party registered under the Canada Elections Act or any federal constituency association or registered candidate at a federal election endorsed by that party.
- A provincial political 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.

## **Acceptance of Contributions (Section 88.12(6) to (8))**

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A contribution may be accepted only by a registered third party or an individual acting under the direction of the registered third party.

A contribution may be accepted only from a person or entity that is entitled to make a contribution.

A contribution of money that exceeds \$25 shall not be contributed in the form of cash and shall be contributed in a manner that associates the contributor's name and account with the payment or by money order signed by the contributor.

## Maximum Contributions to Registered Third Parties (Section 88.13)

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A contributor shall not make contributions in relation to third party advertisements exceeding a total of:

- \$1,200 to a registered third party that appears during an election in a municipality.
- \$5,000 to two or more third parties registered in the same municipality.
- Except if the third party is contributing to itself, then the maximum contributions do not apply.
- Except if the contributor is the spouse of an individual that is a registered third party, then the maximum contributions do not apply.

The local clerk shall provide the maximum limits to registered third parties at the time of filing.

## Fundraising for Registered Third Parties (Section 88.14)

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Only registered third parties in the municipality may hold a fundraising function relating to third party advertisements.

## What Constitutes a Contribution (Section 88.15)

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Contributions are considered 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.

### Contributions

In addition to the statement above the following also constitute contributions (88.15(2))

- An amount charged for admission to a fundraising function.
- If goods and services are sold for more than their market value at a fundraising function, the difference between the amount paid and the market value. However, if the amount received for the goods or services is \$25 or less, the amount is not a contribution.
- If goods and services used in the person's election campaign or in relation to third party advertisements are purchased for less than their market value, the difference between the market value and the amount paid.
- Any unpaid but guaranteed balance in respect of a loan under Section 88.17 (Campaign Account Loans).

### Not Contributions

In addition to the statement above (88.15(2)):

- The value of services provided by voluntary unpaid labour.

- The value of services provided voluntarily, under the direction of the person or the individual, corporation or trade union, by an employee whose compensation from all sources for providing the services does not exceed the compensation the employee would normally receive for the period the services are provided.
- An amount of \$25 or less that is donated at a fundraising function.
- The amount received for goods and services sold at a fundraising function, if the amount is \$25 or less.
- The amount of a loan under section 88.17 (Campaign Account Loans).
- For a person referred to in 88.15(1), the value of political advertising provided without charge on a broadcasting undertaking as defined in section 2 of the Broadcasting Act (Canada) if,
  - It is provided in accordance with that Act and the regulations and guidelines made under it, and
  - It is provided equally to all candidates for office on the particular council or local board.

### **Value of Goods and Services**

The value of goods and services provided as a contribution is,

- a) If the contributor is in the business of supplying these goods and services, the lowest amount the contributor charges the general public in the same market area for similar goods and services provided at or about the same time.
- b) If the contributor is not in the business of supplying these goods and services, the lowest amount a business providing similar goods or services charges the general public for them in the same market area at or about the same time.

### **Restriction: Use of Own Money (Section 88.16)**

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A contributor shall not make a contribution of money that does not belong to the contributor.

However, this does not apply to the personal representative of a deceased person whose last will and testament directs that a contribution be made to a named candidate or a registered Third party as the case may be out of the funds of the estate.

### **Campaign Account Loans (Section 88.17)**

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A registered third party and in the case of an individual, his or her spouse, may obtain a loan in relation to third party advertisements only from a bank or other recognized lending institutions in Ontario to be paid directly into the campaign account. Only the registered third party and in the case of an individual, his or her spouse may guarantee a loan.

## Expenses

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### What Constitutes an Expense (Section 88.19)

Costs incurred by or under the direction of an individual, corporation or trade union for goods or services for use wholly or partly in relation to third party advertisements that appear during an election in a municipality are expenses.

Without restricting the generality of 88.19(2), the following are expenses:

- The replacement value of goods retained by the individual, corporation or trade union from any previous election in the municipality and used in the current election.
- The value of contributions of goods and services.
- Audit and accounting fees.
- Interest on loans under section 88.17 (Campaign account loans).
- The cost of holding fundraising functions.
- The cost of holding parties and making other expressions of appreciation after the close of voting.
- Expenses relating to a compliance audit.
- Expenses that are incurred by 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.
- The cost of third party advertisements (within the meaning of section 88.3).

For greater certainty, the cost of holding fundraising functions does not include costs related to

- Events or activities that are organized for such purposes as promoting public awareness of a candidate and at which the soliciting of contributions is incidental; or
- Promotional materials in which the soliciting of contributions is incidental.

### Registered Third Party Expenses (88.21)

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An expense shall not be incurred by or under the direction of an individual, corporation or trade union in relation to third party advertisements that appear during an election in a municipality unless he, she or it is a registered third party in the municipality.

#### Only During Campaign Period

An expense shall not be incurred by or under the direction of a registered third party in relation to third party advertisements outside the campaign period for the registered third party in relation to the election in the municipality.

#### Exception, Auditor's Report

Despite subsection 88.21(2) (Only During Campaign Period), a registered third party whose campaign period in relation to an election in a municipality ends as described in paragraph 2 of 3 of section 88.29 (Campaign Period for Registered Third Parties) may incur expenses related to the preparation of an auditor's report under section 88.29 (Financial Statements, etc. of Registered Third Parties) after the campaign period has ended.

For greater certainty, expenses, including audit and accounting fees, described above constitute Third party expense.

### **Who May Incur Expenses**

An expense may only be incurred by a registered 3<sup>rd</sup> party or an individual acting under the direction of the registered 3<sup>rd</sup> party.

### **Maximum Amount**

During the campaign period for third party advertisers, 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.

A third party shall be provided with the maximum third party expenses amount upon registering as a third Party Advertiser.

### **Maximum Amount for Parties, etc. after voting day**

The expenses of a registered third party for parties and other expressions of appreciation after the close of voting shall not exceed an amount calculated in accordance with the prescribed formula.

The formula that is prescribed must be written so that the amount calculated under it varies based on the maximum amount determined under 88.21(6) (maximum amount).

## Duties of Registered Third Parties

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**88.26** (1) A registered third party shall ensure that,

- a) 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;
- b) All contributions of money are deposited into the campaign accounts;
- c) All funds in the campaign accounts are used exclusively for the purposes of the election campaign;
- d) All payments for expenses are made from the campaign accounts;
- e) Contributions of goods or services are valued;
- f) Receipts are issued for every contribution and obtained for every expense;
- g) Records are kept of,
  - i. the receipts issued for every contribution,
  - ii. the value of every contribution,
  - iii. whether a contribution is in the form of money, goods or services, and
  - iv. the contributor's name and address;
- h) Records are kept of every expense including the receipts obtained for each expense;
- i) Records are kept of any claim for payment of an expense that the registered third party disputes or refuses to pay
- j) 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;
- k) Records are kept of any loan and its terms under section 88.17;
- l) The records described in clauses (g), (h), (i), (j) and (k) 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;

- m) Financial filings are made in accordance with sections 88.29 and 88.32; (see attached)
- n) 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;
- o) 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;
- p) 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;
- q) An anonymous contribution is paid to the clerk of the municipality in which the registered third party is registered; and
- r) Each contributor is informed that a contributor shall not make contributions exceeding,
  - i. a total of \$1,200 to any one registered third party in relation to third party advertisements, and
  - ii. a total of \$5,000 to two or more registered third parties registered in the same municipality in relation to third party advertisements.

## Effect of Default by Registered Third Party

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### Notice of Default

**88.27** In the case of a default described in subsection (1), the clerk shall notify the registered third party in writing that the default has occurred and shall make available to the public the name of the registered third party and a description of the nature of the default.

### Application to Court

The registered third party may, before the last day for filing a document under section 88.29 or 88.32, apply to the Superior Court of Justice to extend the time for filing the document under that section and, if the court is satisfied there are mitigating circumstances justifying a later date for filing the document, the court may grant an extension for the minimum period of time necessary to enable the registered third party to file the document but the court shall not grant an extension of more than 90 days.

### Notice to Clerk

If a registered third party makes an application under subsection (3), the registered third party shall notify the clerk in writing before 2 p.m. on the last day for filing a document under section 88.29 or 88.32 that the application has been made.

### Effect of Extension

If the court grants an extension under subsection (3), the penalty set out in subsection (1) applies only if the registered third party has not filed the document before the end of the extension.

### **Cessation of Penalty**

The penalty set out in subsection (1) for a default described in clause (1) (a) does not take effect if, no later than 2 p.m. on the day that is 30 days after the applicable day for filing the document, the registered third party files the relevant document as required under section 88.29 or 88.32 and pays the clerk a late filing fee of \$500.

### **Late Filing Fee**

The late filing fee is the property of the municipality.

### **Financial Statements, etc., of registered third parties**

**88.29** 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
- (b) in the case of a by-election, as of the 45th day after voting day.

### **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.

### **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.

### **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.

### **Auditor**

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

### **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.

### **Notice from Clerk, before filing date**

At least 30 days before the filing date, the clerk shall give notice of the filing requirements of this section and the penalties set out in subsections 88.27 (1) and 92 (4) to every registered third party that registered in the municipality.

### **Same, before supplementary filing date**

At least 30 days before the supplementary filing date, the clerk shall give notice of the filing requirements of this section and the penalties set out in subsections 88.27 (1) and 92 (4) to every registered third party that gave notice to the clerk under paragraph 4 of section 88.28.

### **Electronic Filing**

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

### **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).

### **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).

### **Return of surplus for subsequent expenses**

**88.32** This section applies if all of the following circumstances exist:

A candidate or registered third party has paid a surplus to the clerk under subsection 88.31 (4).

The candidate's election campaign period has ended under paragraph 2, 3 or 4 of subsection 88.24 (1) or the registered third party's campaign period has ended under paragraph 2 or 3 of section 88.28.

It is no longer possible to recommence the campaign period under paragraph 5 of subsection 88.24 (1) or paragraph 4 of section 88.28.

The candidate or registered third party subsequently incurs expenses relating to a compliance audit.

## **Return of Surplus**

If the candidate or registered third party notifies the clerk in writing that he, she or it is incurring subsequent expenses relating to a compliance audit, the clerk shall return the amount of the surplus, with interest, to the candidate or registered third party.

## **Effect of Return of Surplus**

If the surplus is returned to the candidate or registered third party, he, she or it is permitted to incur expenses relating to a compliance audit but no other expenses may be incurred.

## **Reporting Periods**

The first reporting period of the candidate or registered third party under this section begins on the day after the surplus is returned and ends 90 days later, and each successive period of 90 days is a further reporting period.

## **Financial Statements**

For each reporting period, the candidate or registered third party shall file with the clerk a financial statement in the prescribed form reflecting the expenses of the candidate or registered third party for the reporting period, and the financial statement must be filed no later than 2 p.m. on the 10th day after the end of the reporting period.

## **Final Financial Statement**

If, during a reporting period, the amount of surplus is reduced to zero or any remaining surplus is no longer required by the candidate or registered third party for expenses relating to a compliance audit, the candidate or registered third party shall file a final financial statement.

## **Repayment of Remaining Surplus**

If the final financial statement indicates that there is any remaining surplus, the candidate or registered third party shall pay the remaining surplus to the clerk when the financial statement is filed.

## **Remaining Surplus held in Trust by Clerk**

The clerk shall hold the amount of the remaining surplus in trust for the candidate or registered third party.

## **Release of Amount if another Compliance Audit**

If, after the candidate or registered third party pays the remaining surplus to the clerk, another compliance audit commences, subsections (2) to (8) apply, with necessary modifications, with respect to the subsequent compliance audit.

### **Amount to become Property of Municipality or Local Board**

The amount of the remaining surplus becomes the property of the municipality or the local board, as the case may be, when the compliance audit is finally determined and the period for commencing any other compliance audit has expired.

### **Offences by Registered Third Party - Exceptions**

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Exception, action in good faith

**92** 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 judgment, the penalty described in subsection 88.27 (1) does not apply.

### **Additional Penalty, Registered Third Parties**

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.

It is recommended that you familiarize yourself with all pertinent sections of the *Municipal Elections Act, 1996*, for compliance with every aspect of your election campaign.



The Corporation of the Town of Grimsby  
THIRD PARTY INFORMATION RELEASE CONSENT FORM

A list of registered third parties will be on the Town of Grimsby website in the Election section.

\_\_\_\_\_  
Registered Third Parties Name

Please sign only one of the following sections:

I hereby consent to have all information provided on the complete registration form posted on the Town of Grimsby website.

\_\_\_\_\_  
Signature of third party representative

\_\_\_\_\_  
Date

\_\_\_\_\_  
Print name

OR

I here by consent to have the following from the registration form posted on the Town of Grimsby website:

phone number

web address

email address

\_\_\_\_\_  
Signature of 3<sup>rd</sup> party representative

\_\_\_\_\_  
Date

\_\_\_\_\_  
Print name

**Instructions**

This form must be completed by any candidate or registered third party who has:

- incurred costs related to a compliance audit, after the supplementary filing period has passed; and
- applied for the return of their surplus funds from the clerk in order to defray those costs.

Any surplus funds remaining when the costs have been defrayed shall be immediately paid to the clerk who was responsible for the conduct of the election.

A new form must be completed and filed with the clerk 90 days after the surplus was returned to the candidate or third party advertiser, and every 90 days thereafter, until:

- the costs are defrayed and any remaining surplus has been paid to the clerk, or
- there is no surplus remaining.

	YYYY	MM	DD	to	YYYY	MM	DD
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**For the reporting period from** \_\_\_\_\_ **to** \_\_\_\_\_

**Box A: Name of Candidate and Office**

Candidate's name as shown on ballot

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

Office for Which the Candidate Sought Election	Ward Name or Number (if any)
--	------------------------------

Municipality

**Box B: Name of Registered Third Party**

Name of Registered Third Party	Municipality
--------------------------------	--------------

Official Representative (if trade union or corporation) Last Name or Single Name	Given Name(s)
---	---------------

**Box C: Summary of Expenses**

<b>Surplus at Start of Reporting Period</b>		<b>\$</b>	<b>(A)</b>
Expenses related to compliance audit (provide full details)			
1. _____	+ \$		
2. _____	+ \$		
3. _____	+ \$		
4. _____	+ \$		
5. _____	+ \$		
<b>Total</b>		<b>Expenses \$</b>	<b>(B)</b>
<b>Surplus Remaining</b>	<b>(A)</b>	-	<b>(B) \$</b>
<b>Amount Paid to Clerk</b> (if applicable)		<b>\$</b>	

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**Box D: Declaration**

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I, \_\_\_\_\_, declare that to the best of my knowledge and belief that these financial statements and attached supporting schedules are true and correct.

\_\_\_\_\_  
Signature of Candidate or Registered Third Party (or Official Representative)

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

Time Filed

Date Filed (yyyy/mm/dd)

Signature of Clerk or Designate

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**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
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 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 \$
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**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)

Date Filed (yyyy/mm/dd)	Time Filed	Initial of Registrant, Official Representative or Agent (if filed in person)	Signature of Clerk or Designate
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**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. _____	+	\$ _____	
<b>Total Campaign Income (Do not include loan)</b>		<b>= \$ _____</b>	<b>C1</b>

**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. _____	+	\$ _____	
<b>Total Expenses subject to general spending limit</b>		<b>= \$ _____</b>	<b>C2</b>

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

1. _____	+	\$ _____	
2. _____	+	\$ _____	
3. _____	+	\$ _____	

4.	_____	+ \$	_____
5.	_____	+ \$	_____
<b>Total Expenses subject to spending limit for parties and other expressions of appreciation</b>		= \$	<b>C3</b>

**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.	_____	+ \$	_____
Other (provide full details)			
1.	_____	+ \$	_____
2.	_____	+ \$	_____
3.	_____	+ \$	_____
4.	_____	+ \$	_____
5.	_____	+ \$	_____
<b>Total Expenses not subject to spending limits</b>		= \$	<b>C4</b>

**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)	_____	+ \$	_____	<b>D1</b>
If there is a surplus, deduct any refund of registrant's or spouse's contributions to the campaign	_____	- \$	_____	
Surplus (or deficit) for the campaign		= \$	_____	<b>D2</b>

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>		

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>				

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>				

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>						

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>					

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>							

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) \$ \_\_\_\_\_ 2A

(If there are a range of ticket prices, attach complete breakdown of all ticket sales)

Number of tickets sold x \_\_\_\_\_ 2B

**Total Part I (2A X 2B) (include in Part I of Schedule 1)** = \$ \_\_\_\_\_

#### 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.	_____	+ \$	_____

**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.	_____	+ \$	_____

**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.	_____	+ \$	_____

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

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**Schedule 3 – Broadcasters and Publishers**

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

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**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.

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**Auditor's Report****Municipal Elections Act, 1996 (Section 88.25)**

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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)
--------------	-------------------

**Contact Information**

Last Name or Single Name	Given Name(s)	Licence Number
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Address		
Suite/Unit Number	Street Number	Street Name

Municipality	Province	Postal Code
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Telephone Number	Email Address
------------------	---------------

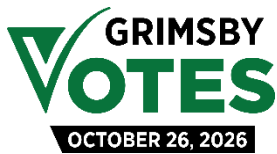
The report must be done in accordance with generally accepted auditing standards and must:

- 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

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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.



The Corporation of the Town of Grimsby  
NOTICE OF PENALTIES - Third PARTY ADVERTISER

\_\_\_\_\_  
Name of individual, corporation or trade union

\_\_\_\_\_  
Address

**Effect of Default by Registered Third Party (88.27(1))**

Take notice that a registered third party shall be subject to subsection 88.27 (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.

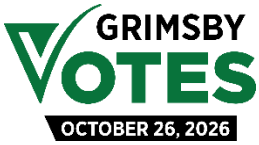
**Offences (92(4))**

Take notice that a registered third party shall be 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 \_\_\_\_\_ Local Clerk or designate \_\_\_\_\_

The Clerk shall at least 30 days before the filing date, give to each third party that registered in the municipality notice of the penalties under subsections 88.27 (1) and 92 (4) related to third party advertisements.



Maximum Campaign Expenses – Registered Third Party

Municipal Elections Act, 1996 (s.88.21(15))

TO:

Form box for recipient information with fields for Name of Registered Third Party, Address, and Postal Code.

FROM:

Form box for sender information with fields for The Clerk, or designated election official, of Town of Grimsby and Name of Municipality.

I hereby certify that the maximum campaign expenses that a registered third party is permitted to incur in the Municipal Election to be held October 26, 2026, is

\$6,195.20

Date

Municipal Clerk or designate

In accordance with MEA, s., the 88.21(15), upon registering the registered third party, the Clerk shall give the individual filing the registration certificate setting out the maximum amounts for expenses of a registered third party in relation to third party advertisements that appear during an election in a municipality during the restricted period. For the preliminary certificate, the Clerk shall calculate an estimated amount using the number of electors from the Voters' List as it existed on September 15, 2022 for the 2022 municipal election.

On or before October 1, 2026, the Clerk shall give the registered third party a final calculation of the maximum amounts for expenses of a registered third party in relation to third party advertisements that appear during an election in a municipality during the restricted period.

The number of electors to be used in this final calculation is to be the greater of the number of electors from the September 15, 2022 Voters' List, including changes made on that day, or the 2026 Voters' List as of September 15, including changes made on that day.



The Corporation of the Town of Grimsby

Form EL51(b)

Maximum Campaign Expenses for Parties ETC. After Voting Day – Registered Third Party

Municipal Elections Act, 1996 (s.88.21(15))

TO:

Form box for TO: (Name of Registered Third Party), (Address), (Postal Code)

FROM:

Form box for FROM: The Clerk, or designated election official, of Town of Grimsby (Name of Municipality)

I hereby certify that the maximum campaign expenses for parties, etc. that a registered third party is permitted to incur in the Municipal Election to be held October 26, 2026, is

\$619.52

Date

Municipal Clerk or designate

In accordance with MEA, s., the 88.21(15), upon registering the registered third party, the Clerk shall give the individual filing the registration certificate setting out the maximum amounts for expenses for parties, etc. after Voting Day. For the preliminary certificate, the Clerk shall calculate an estimated amount using the number of electors from the Voters' List as it existed on September 15, 2022 for the 2022 municipal election.

On or before October 1, 2026, the Clerk shall give the registered third party a final calculation setting out the maximum amounts for expenses for parties, etc. after Voting Day. The number of electors to be used in this final calculation is to be the greater of the number of electors from the September 15, 2022 Voters' List, including changes made on that day, or the 2026 Voters' List as of September 15, including changes made on that day.

THE CORPORATION OF THE TOWN OF GRIMSBY

BY-LAW NO. 26-11

A BY-LAW TO MANAGE AND REGULATE ELECTION SIGNS IN THE TOWN OF GRIMSBY

Whereas Section 11 of the Municipal Act, 2001 authorizes the Corporation of the Town of Grimsby to pass by-laws respecting spheres of jurisdiction that include highways, structures, including fences and signs; and

Whereas Section 63 of the Municipal Act, 2001 authorizes the Corporation of the Town of Grimsby, if it passes a by-law for prohibiting or regulating the placing of an object on a Highway, to provide for the removal of any object placed on a Highway in contravention of that by-law; and

Whereas Section 99 of the Municipal Act, 2001 provides rules which apply to a by-law of a municipality respecting advertising devices, including signs; and

Whereas Section 425 of the Municipal Act, 2001 establishes that any person who contravenes any by-law of the Corporation of the Town of Grimsby is guilty of an offence; and

Whereas Section 426 of the Municipal Act, 2001 permits a municipality to establish a system of fines for offences under a by-law of a municipality passed under the Municipal Act, 2001; and

Whereas Section 436 of the Municipal Act, 2001 authorizes a municipality to pass a by-law providing that the municipality may enter onto land at any reasonable time for the purpose of carrying out an inspection to determine compliance with a by-law, direction, order of licence; and

Whereas Subsection 446(1) of the Municipal Act, 2001 provides that if a person is directed or required to do a matter or thing, in default of it being done by the person directed or required to do it, the matter or thing shall be done at the person's expense; and

Whereas Subsection 446 (2) of the Municipal Act, 2001 authorizes a municipality to enter upon land at any reasonable time for the purposes of Subsection 446(1); and

Whereas to provide clarity and ease of reference, Council for the Corporation of the Town of Grimsby deems it desirable to outline provisions related to Election Signs; and

Whereas Council for the Corporation of the Town of Grimsby recognize the importance of the right to freedom of expression and recognizes that Election Signs are a protected form of expression under the Canadian Charter of Rights and Freedoms; and

Whereas the Council for the Corporation of the Town of Grimsby seeks to protect the constitutional right to freedom of expression, subject only to such reasonable limits prescribed by law as can be demonstrably justified in a free and democratic society.

Now therefore the Council of the Corporation of the Town of Grimsby enacts as follows:

**1. Definitions**

In this By-law:

“Act” means the *Municipal Elections Act, 1996*, S.O. 1996., c.32, Sched.

“Advance Voting Day” means one (1) or more days that are designed for electors to cast ballots prior to Voting Day.

“Boulevard” means the portion of the Road between a street line and the edge of the curb, or, where there is no curb, that portion of the Road which is travelled or designed to be travelled by vehicles, and includes medians, bulges and traffic islands.

“By-Election” means an election other than a regular Election.

“Campaign Office” means a building or structure, or part of a building or structure, used by a Candidate, an agent of a Candidate, or a Registered Third Party Advertiser, as part of an Election campaign and is registered with the Town Clerk as the Candidate or Registered Third Party Advertiser’s Campaign Office.

“Campaign Office Election Sign” means a sign displayed at a Campaign Office which displays the name of a Candidate in a municipal or school board Election, or with the name of a Candidate and/or the name and/or logo of a political party in a federal or provincial Election, or the name of a Registered Third Party Advertiser and the location of the Candidate’s or Registered Third Party Advertiser’s Campaign Office in any Election.

“Candidate” means: a candidate within the meaning of the Canada Elections Act, the Election Act (Ontario), or the Act.

“Election” means any federal, provincial, or municipal election, by-election, and any question or by-law submitted to the electors and includes an election to a local board.

“Election Sign” means a sign for an Election or a Registered Third Party Advertiser that promotes, supports or opposes a Candidate, political party, or any question or by-law to the electors under section 8 of the Act.

“Municipal Act” means the *Municipal Act, 2001*, S.O. 2001, c. 25.

“Municipal Law Enforcement Officer” means a Municipal Law Enforcement Officer appointed by the Town.

“Owner” means a Candidate or Registered Third Party Advertiser who Places or permits the Placing of an Election Sign or any person described on the Election Sign, which, in the absence of evidence to the contrary, shall be deemed to be the person described in or who benefits from the message of the Election Sign.

“Park” means any land or premises under the control and/or ownership of the Town for park and recreational purposes and includes any lane, walkway, or public parking area leading thereto, and also includes any and all buildings, structures, equipment, facilities, and improvements located in or on such land.

“Placed” means to attach, install, erect, build, construct, reconstruct, move, display or affix, and “Places” and “Placing” shall have the corresponding meaning.

“Private Property” means real property that is not Public Property.

“Public Property” means real property owned by the Town, the Corporation of the Regional Municipality of Niagara, or the Province of Ontario, and includes any Boulevard or Road.

“Registered Third Party Advertiser” means an individual, corporation, or trade union that is registered in accordance with the requirements for registration in a municipal, provincial, or federal Election or referendum.

“Road” means a common and public highway, street, avenue, parkway, driveway, square, place, bridge, viaduct or trestle, designed and intended for use by the general public for the passage of vehicles and includes all lands lying within the limits of the road allowance or right-of-way which are owned by or under the jurisdiction of the Town.

“Sight Triangle” means a triangular space that is formed by the intersection of the boundaries or two (2) Roads of a corner lot, and a line joining two (2) points that are six (6) metres back from the intersection. Where the two (2) road lines do not

intersect at a point, the point of intersection of the projection of the road lines or the intersection of the angles to the road lines.

"Sign" means any sign, surface or structure and any component or appurtenant parts, used or capable of being used as a visual medium to attract attention to a specific subject matter or to create a design or convey a message, and includes posters, placards, bulletins, notices, and/or signs temporarily affixed to the ground.

"Town" means the Corporation of the Town of Grimsby.

"Town Clerk" means the appointed Town Clerk of the Corporation of the Town of Grimsby.

"Vehicle" includes a motor vehicle, a trailer whether or not affixed to a motor vehicle, traction engine, farm tractor, road building machine, bicycle and any vehicle drawn, propelled or drive by any kind of power, including muscular power, but does not include a motorized snow vehicle or a street car (i.e., electric/steam railway) and excludes stationary equipment (i.e., hitch trailer).

"Voting Day" means Voting Day as defined by the Act.

"Voting Location" means a place where electors cast their ballots in an Election as approved by Federal, Provincial or Municipal Election Officials, as applicable.

## 2. General Administration

2.1. The Town Clerk is responsible for the administration of this By-law.

2.2. In a municipal Election, no Candidate or Registered Third Party Advertiser shall Place or permit to be Placed an Election Sign without obtaining an Election Sign permit and making payment of the prescribed Election Sign deposit.

2.3. The Election Sign permits shall be:

- a) in the form prescribed by the Town; and
- b) accompanied by the prescribed Election Sign deposit as set out in Section 9.

2.4. Subject to subsection 2.3, Election Signs shall only be Placed or permitted to be Placed:

- a) the day following Nomination Day, as defined under the Act; in respect of a municipal Election;
- b) the day following Nomination Day, as defined under the Act, for a By-election; or
- c) in the case of a federal or provincial Election, the day the Writ of Election is issued or any day thereafter.

2.5. Election Signs Placed or permitted to be Placed by a Registered Third Party Advertiser shall include the following information in accordance with the Act:

- a) the name of the Registered Third Party;
- b) the municipality where the Registered Third Party is registered; and
- c) contact information for the Registered Third Party including a telephone number, mailing address and/or an email address.

2.6. Where a person does not register as a Registered Third Party Advertiser in accordance with the Act, *Election Act*, or *Canada Elections Act*, as the case may be, the person shall not be permitted to Place Election Signs.

## 3. Sign Guidelines

3.1. An Election Sign shall not exceed the following maximum size and height requirements:

- a) Height and width of 5 feet.

#### 4. General Prohibitions

- 4.1. No Owner or Person shall Place or permit to be Placed an Election Sign except in accordance with this By-law.
- 4.2. No Candidate in a municipal Election shall Place or permit to be Placed an Election Sign in any ward or geographic area which the Candidate has not been nominated for office in respect of.
- 4.3. No Owner shall Place or permit to be Placed an Election Sign that:
- a) displays a logo, crest, trademark or official mark, in whole or in part, owned or licensed by the Town;
  - b) is illuminated, has flashing lights, or rotating parts;
  - c) simulates any traffic sign, traffic signal, any other sign that directs the movement of traffic, or any official sign;
  - d) uses words such as "stop", "look", "one way", "danger", "yield" or any similar phrases, symbols, lights or characters in such a manner as to tend to interfere with, mislead or confuse traffic;
  - e) is in a state of disrepair or is located where it is a general hazard to public safety;
  - f) impedes or obstructs the Town's maintenance operations;
  - g) impedes or obstructs the passages of pedestrians where they are reasonably expected to walk;
  - h) is affixed to public utility poles, telephone poles, hydro poles, light standard or any other utility infrastructure;
  - i) is Placed on, painted on, attached to, or supported by a tree, stone or other natural object;
- 4.4. Two (2) Election Signs may be displayed on or in a Vehicle provided:
- a) the display of such Election Sign complied with the other provisions of this By-law;
  - b) such Election Sign, if on the exterior of the Vehicle, is mounted flush on the body of the Vehicle;
  - c) such Election Sign is not displayed so as to contravene provisions of sections 73 (1) or 74 (1) of the *Highway Traffic Act, R.S.O. 1990, c.H.8.*
- 4.5. Election Signs, including signs attached to Vehicles, are not permitted to be Placed in any way on Public Property, including but not limited to, municipal offices, Town parks, cemeteries, arenas, libraries, and fire halls.
- 4.6. No person shall deface or willfully cause damage to a lawfully erected Election Sign.
- 4.7. The Town or any of its employees, agents or contractors will not be responsible for investigating or prosecuting for any acts of vandalism-to or theft-of Election Signs.

#### 5. Public Property and Roads

- 5.1. In addition to the limitations in subsection 4.2, an Owner shall not Place or permit to be Placed an Election Sign on Public Property that is not in accordance with this By-law, and where applicable, the Ministry of Transportation's requirements.
- 5.2. With respect to Public Property and Roads, no Owner shall Place or permit to be Placed an Election Sign that:
- a) is within a Park;
  - b) interferes with the safe operation of vehicular traffic or the safety of pedestrians, including the visibility of warning devices and traffic signals;
  - c) impedes, hinders or prevents parking of Vehicles on private or public

- lands, or on a Road;
- d) is on a Road, except as otherwise permitted by this By-law;
- e) is on or within any Public Property, including any structures or items legally placed within the Public Property;
- f) is located 1.8 metres (6 feet) away from the face of the curb or edge of pavement of a Road and where there is a Sidewalk, not within 0.6 metres (2 feet) of such Sidewalk;
- g) clause 5.2 (f) does not apply when the Sidewalk is less than 0.6 metres (2 feet) from the main wall of an adjacent building, in which case the Election Sign shall be placed at the furthest distance possible from the Sidewalk or from the face of the curb or edge of pavement;
- h) is anywhere between the curb or edge of pavement of a Road and the Sidewalk, where there is a Sidewalk;
- i) be Placed on a boundary fence line or noise attenuation wall which is located on Public Property;
- j) no Owner shall dig, drill or drive into asphalt, concrete, brick or any other hard improved surface on a Road when placing an Election Sign;
- k) is within a Sight Triangle;
- l) is less than 3 metres (9.8 feet) from or within a Community Safety Zone designated by the municipality.

## **6. Private Property**

6.1. Subject to subsection 4.2, Election Signs are permitted on Private Property, provided that:

- a) the property owner, tenant, or occupant of the property consents to the Placement of the Election Sign; and
- b) no Election Sign shall be located so as to obstruct or impede any fire escape, fire exit, door, window, scuttle, skylight, flue or air intake or exhaust nor so as to prevent or impede the free access of emergency personnel to any part of the building including, but not limited to, emergency water connections, or fire hydrants.

6.2. No Owner or Person shall be permitted to Place or permit to be Placed more than three (3) Election Signs per Candidate and/or Registered Third Party Advertiser on any one parcel of land that is Private Property bearing the following zoning categories under the Town's Zoning By-law No. 14-45, as amended, provided that the Election Signs are a minimum of one (1) metre apart: Rural And Agricultural; Commerical; or Employment.

6.3. On all other parcels of land that are Private Property not referred to section 6.2, no Owner or Person shall be permitted to Place or permit to be Place more than one (1) Election Sign per Candidate and/or Registered Third Party Advertiser, unless the Private Property consists of multiple residential properties, then one (1) Election Sign per Candidate and/or Third Party Advertiser per dwelling unit will be permitted, providing that the Election Signs are a minimum of one (1) metre apart.

6.4. No Owner or Person shall Place or be permitted to Place an Election Sign on or in a Voting Location on the day(s) that location is being used for voting.

## **7. Removal of Election Signs**

7.1. For a municipal Election, every Person, Owner, Candidate or Registered Third Party Advertiser shall remove all Election Signs Placed or permitted to be Placed by the respective Person, Owner, Candidate or Registered Third Party Advertiser from all locations within two (2) days following Voting Day.

7.2. The Town Clerk or Municipal Law Enforcement Officer may remove any Election Sign Placed in contravention of this By-law without notice.

- 7.3. The Town Clerk may make regulations under this By-law prescribing rules and procedures for the retrieval and destruction of Election Signs removed under this By-law, without limitation, the form of and any information required to be provided to the Town Clerk to authorize the release of an Election Sign, dates on or by which an Election Sign may be retrieved or destroyed, and the manner in which notice may be given to an Owner relating to the retrieval and destruction of an Election Sign.
- 7.4. Election Signs that have been removed for contravention of this By-law will be subject to a deduction from the Election Sign deposit outlined in Section 9.
- 7.5. The Town Clerk or designate may destroy any Election Sign which has been removed and not claimed and retrieved by the Owner within ninety (90) days of Voting Day.

**8. Power of Entry**

- 8.1. The Town may enter on land at any reasonable time for the purpose of carrying out an inspection to determine whether or not the provisions of this By-law are being complied with.
- 8.2. The Town's power of entry may be exercised by an employee, inspector, or agent of the Town or by a member of the police force with jurisdiction, as well by any person under their direction.
- 8.3. No person shall hinder or obstruct, or attempt to hinder or obstruct, a Municipal Law Enforcement Officer who is exercising a power or performing a duty under this By-law.

**9. Fees**

- 9.1. The prescribed Election Sign deposit must be paid by cash, debit or cheque payable to the Town of Grimsby, and is as follows:
  - a) \$250.00 for Mayor and Regional Councillor; and
  - b) \$200.00 for Ward Councillor, Registered Third Party Advertisers, and School Board Trustees; and
- 9.2. Election Sign deposits will be refunded within ninety (90) days after Voting Day, minus any deductions for the removal of any Election Signs by the Town.
- 9.3. Where an Election Sign has been placed in contravention of any provision of this By-law, a Municipal Law Enforcement Officer may remove the Election Sign without further notice at a cost of \$25.00 per Election Sign, which will be deducted from the acquired Election Sign deposit.
- 9.4. If the remaining Election Sign deposit of a Candidate or Registered Third Party Advertiser is insufficient to cover the amount of a deduction under section 9.3, the Town will issue an invoice to the Candidate and Registered Third Party Advertiser, within ninety (90) days of Voting Day.

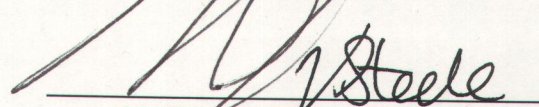
**10. Force and Effect**

- 10.1. Upon enactment of this By-law, regulations related to Election Signs outlined in By-law 10-48, as amended, be and is hereby repealed.
- 10.2. This By-law shall come into force and take effect on the day of the final passing.

Read a first time, considered, and passed this 9<sup>th</sup> day of March, 2026.



J.A. Jordan, Mayor



V. Steele, Town Clerk