

Third Party Advertiser Registration Package



— Niagara-on-the-Lake — **Municipal Elections**

Visit the Town's website for more information: www.notl.com

Town Clerk: Grant Bivol
elections@notl.com | 905-468-3266



Third Party Advertiser Registration Package

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(Provincial Guide)

Third Party Registration for the 2026 Municipal Elections:

NOMINATION PERIOD: Nominations for the offices listed below may be made by filing Nomination Papers with the Clerk of the appropriate municipality. Nomination Papers must be signed by the candidate and filed in person or by an agent, during regular office hours between Friday, May 1, 2026 and Thursday, August 20, 2026, and between **9:00 a.m. and 2:00 p.m. on Friday, August 21, 2026** (Nomination Day).

- One (1) Lord Mayor
- Six (6) Town Councillors
- Four (4) English Public School Board Trustees
- Two (2) English Separate School Board Trustees
- One (1) French Public School Board Trustee
- One (1) French Separate School Board Trustee

REGISTRATION PERIOD: Individuals, corporations or trade unions are eligible to register as a third party advertiser provided that they have formally registered with the local clerk as a third party advertiser.

Registrations can be accepted by the clerk, or designate, between the 1st day for filing nominations – May 1, 2026 and the Friday before Voting Day in a regular election – October 23, 2026. There is no registration fee for third party advertising, but the Clerk must examine the registration and then certify the notice of registration if deemed compliant, or reject the registration (MEA, s.88.6(13)).

REGISTRATION: Third Party Advertising registrations accepted between May 1st, 2026 (1st day for filing nominations) and October 23, 2026 (Friday before Voting Day) during regular business hours.

The notice must be filed in the prescribed form and must include a declaration of qualification signed by the individual or by a representative of the corporation or trade union, as the case may be. A notice of registration may be filed in person or by an agent; or electronically if the clerk has provided for electronic filing. Note the clerk may establish conditions and limits with respect to electronic filing.

CONTRIBUTIONS: Contributions by corporations and trade unions to candidates are banned, however, corporations and trade unions can contribute to third party advertisers. Money, goods and services are considered contributions.

- The following are permitted to contribute:
- An individual who is normally a resident of Ontario;
- A corporation that carries business in Ontario;
- A trade union that holds bargaining rights for employees in Ontario; and
- The registered third party and the case of an individual, their spouse (subject to s.88.12 (5)).



Department of Corporate Services
1593 Four Mile Creek Road
P.O. Box 100, Virgil, ON L0S 1T0
905-468-3266 • Fax: 905-468-2959

Contributions:

- Cannot be made or accepted unless registered as a third party
- Maximum contribution from a single contributor is \$1,200 to a registered third party and \$5,000 to two or more registered third parties in a municipality
- If the contribution exceeds \$25 it shall not be in cash

These contribution limits do not apply to the registered third party if the contribution is made by themselves, and if the registered third party advertiser is an individual, along with their spouse.

GENERAL INFORMATION: Please have regard for the following:

- All reasonable efforts will be made to ensure that candidates and electors with disabilities are able to receive information and copies of election documents in a format that takes into account their disability. The format may be agreed upon between the candidate and the Clerk.

WHERE TO FILE YOUR REGISTRATION PAPERS:

Third Party Registrations will be accepted by the **Office of the Town Clerk** at Town Hall (1593 Four Mile Creek Road, Virgil) until 4:30 p.m. on Friday, October 23, 2026.

For further information, please contact the Town Clerk.

Grant Bivol, Town Clerk
1593 Four Mile Creek Road, Box 100
Virgil, ON L0S 1T0
(905) 468-3266 ext. 228 – grant.bivol@notl.com

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
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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
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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. _____ |

Box D: Declaration of Qualification

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

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

Signature of Registrant (or Official Representative)

Date (yyyy/mm/dd)

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

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

Signature of Clerk or Designate

Date Certified (yyyy/mm/dd)

DECLARATION OF QUALIFICATIONS THIRD PARTY ADVERTISER

Municipal Elections Act, 1996, as amended (Section 88.6)

I, _____, am:
(individual or corporation or trade union name)

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

I, _____, am:
(person or agents name)

- ☐ A person
- ☐ An agent

Do Solemnly Declare That:

1. I am qualified pursuant to the *Municipal Elections Act, 1996, as amended* to file a notice of registration to be a registered third party advertiser for the election.
2. I am not:
 - A Candidate whose nomination has been filed.
 - 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
3. I am not under the direction of a Candidate whose nomination has been filed.

AND I make this solemn Declaration conscientiously believing it to be true, and knowing that it is of the same force and effect as if made under oath and by virtue of the *Canada Evidence Act*.

Declared before me at the Town of Niagara-on-the-Lake:

This _____ day of _____, 2026

(Signature of individual or representative of the corporation or trade union)

(Signature of Local Clerk or designate)

Note: *Each individual or representative of the corporation or trade union may be asked for ID and each person or agent filing on behalf of a corporation or trade union may be requested to provide a resolution from the corporation or trade union that authorizes the person or agent to register on their behalf.*

Personal information on this form is collected under the authority of the *Municipal Elections Act, 1996, as amended* and will be used for the registration of third party advertisers for the municipal election and will be available for public inspection in the office of the Clerk, (local municipality) until the next municipal election. Questions about this collection of personal information should be directed to Town Clerk, 1593 Four Mile Creek Road, P.O. Box 100, Virgil, ON L0S 1T0 (905) 468-3266.

REGISTERED THIRD PARTY ADVERTISERS
Duties, Notice of Default & Financial Responsibilities
listed under the *Municipal Elections Act, 1996 (as amended)*

Duties of Registered Third Parties

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;

(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. 2016, c. 15, s. 61; 2017, c. 10, Sched. 4, s. 8 (16).

Effect of Default by Registered Third Party

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

(a) if the registered third party fails to file a document as required under section 88.29 or 88.32 by the relevant date;

(b) if a document filed under section 88.29 shows on its face a surplus, as described in section 88.31, and the registered third party fails to pay the amount required by subsection 88.31 (4) to the clerk by the relevant date;

(c) if a document filed under section 88.29 shows on its face that the registered third party has incurred expenses exceeding what is permitted under section 88.21; or

(d) if a document filed under section 88.32 shows on its face a surplus and the registered third party fails to pay the amount required by that section by the relevant date. 2016, c. 15, s. 61.

Effect of Default by Registered Third Party

Notice of Default

88.27 (2) 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. 2016, c. 15, s. 61.

Application to court

(3) 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. 2016, c. 15, s. 61.

Notice to clerk

(4) 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. 2016, c. 15, s. 61.

Effect of extension

(5) 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. 2016, c. 15, s. 61.

Cessation of penalty

(6) 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. 2016, c. 15, s. 61.

Late filing fee

(7) The late filing fee is the property of the municipality. 2016, c. 15, s. 61.

Financial Statements, etc., of Registered Third Parties

88.29 (1) 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. 2016, c. 15, s. 61.

Same

- (1.1) If a third party's campaign period ends as described in paragraph 2.1 of section 88.28, the financial statement and auditor's report must reflect the third party's campaign finances as of the day the campaign period ended. 2021, c. 5, Sched. 4, s. 8.

Error in financial statement

- (2) If an error is identified in a filed financial statement, the registered third party may withdraw the statement and, at the same time, file a corrected financial statement and auditor's report on or before the applicable filing date under section 88.30. 2016, c. 15, s. 61.

Supplementary financial statement and auditor's report

- (3) If the campaign period for the registered third party in relation to an election in the municipality continues during all or part of the supplementary reporting period, the registered third party shall, before 2 p.m. on the supplementary filing date, file a supplementary financial statement and auditor's report for the supplementary reporting period. 2016, c. 15, s. 61.

Supplementary report

- (4) A supplementary financial statement or auditor's report shall include all the information contained in the initial statement or report filed under subsection (1), updated to reflect the changes to the registered third party's campaign finances during the supplementary reporting period. 2016, c. 15, s. 61.

Auditor

- (5) An auditor's report shall be prepared by an auditor licensed under the *Public Accounting Act, 2004*. 2016, c. 15, s. 61.

Exception re auditor's report

- (6) No auditor's report is required if the total contributions received and total expenses incurred in the registered third party's campaign in relation to third party advertisements during an election in the municipality up to the end of the relevant period are each equal to or less than \$10,000. 2016, c. 15, s. 61.

Notice from clerk, before filing date

- (7) 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. 2016, c. 15, s. 61.

Same, before supplementary filing date

(8) 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. 2016, c. 15, s. 61.

Electronic filing

(9) The clerk may provide for electronic filing under this section and may establish conditions and limits with respect to electronic filing. 2016, c. 15, s. 61.

Documents filed after filing date

(10) 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). 2016, c. 15, s. 61.

Report by clerk

(11) 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). 2016, c. 15, s. 61.

Return of Surplus for Subsequent Expenses

88.32 (1) This section applies if all of the following circumstances exist:

1. A candidate or registered third party has paid a surplus to the clerk under subsection 88.31 (4).
2. 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.
3. 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.
4. The candidate or registered third party subsequently incurs expenses relating to a compliance audit. 2016, c. 15, s. 62.

Return of surplus

(2) 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. 2016, c. 15, s. 62.

Effect of return of surplus

(3) 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. 2016, c. 15, s. 62.

Reporting periods

(4) 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. 2016, c. 15, s. 62.

Financial statements

(5) 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. 2016, c. 15, s. 62.

Final financial statement

(6) 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. 2016, c. 15, s. 62.

Repayment of remaining surplus

(7) 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. 2016, c. 15, s. 62.

Remaining surplus held in trust by clerk

(8) The clerk shall hold the amount of the remaining surplus in trust for the candidate or registered third party. 2016, c. 15, s. 62.

Release of amount if another compliance audit

(9) 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. 2016, c. 15, s. 62.

Amount to become property of municipality or local board

(10) 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. 2016, c. 15, s. 62.

Offences by Registered Third Party – Exceptions

Exception, action in good faith

92 (5) However, if the presiding judge finds that the registered third party, acting in good faith, committed the offence inadvertently or because of an error in judgment, the penalty described in subsection 88.27 (1) does not apply. 2016, c. 15, s. 68 (2).

Additional penalty, registered third parties

(6) If the expenses incurred by or under the direction of a registered third party exceed the amount determined under section 88.21, the registered third party is liable to a fine equal to the excess, in addition to any other penalty provided for in the Act. 2016, c. 15, s. 68 (2).

It is the responsibility of the registered third party to be familiar with and follow all pertinent sections of the *Municipal Elections Act, 1996*, for compliance with every aspect of your election activities.

Grant Bivol, Town Clerk, Returning Officer

Preliminary Certificate of Interim Maximum Amount of Expenses and Interim Maximum Amount for Parties:

There are limits on the amount a registered third party may spend on expenses during the campaign period. Expense limits are based on a formula that corresponds to the number of electors in the jurisdiction.

The clerk will provide each registered third party with an estimated spending limit upon filing of a registration paper. The estimate will be calculated based on the number of electors in the previous election.

By October 1, 2026, the Town Clerk will provide each registered third party with a final spending limit. The final spending limit will be calculated based on the number of electors on the voters' list for the current election (2026). If the final limit is lower than the estimate, the higher amount becomes the registered third party's official spending limit.

FORMULA TO CALCULATE THE REGISTERED THIRD PARTY'S LIMIT:

Third Party Advertisers

\$5,000 plus \$805.10 (16,102 – 2022 Eligible Electors x \$0.05) = \$5805.10

For Parties after Voting Day

10 percent of the above amount (\$580.51)

Instructions

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

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

For the campaign period from

YYYY	MM	DD
------	----	----

 to

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

Box A: Name of Registrant

Name of Registrant (individual, trade union or corporation)

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

Last Name or Single Name

Given Name(s)

Municipality

Spending Limit – General
\$

Spending Limit – Parties and Other Expressions of Appreciation
\$

Box B: Declaration

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

Signature of Registrant (or Official Representative)

Date (yyyy/mm/dd)

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

Box C: Statement of Campaign Income and Expenses

LOAN

Name of bank or recognized lending institution

Amount borrowed

\$

INCOME

Total amount of all contributions (from line 1A in Schedule 1)

+ \$

Revenue from items \$25 or less

+ \$

Sign deposit refund

+ \$

Revenue from fundraising events not deemed a contribution (from Part III of Schedule 2)

+ \$

Interest earned by campaign bank account

+ \$

Other (provide full details)

1.

+ \$

2.

+ \$

3.

+ \$

4.

+ \$

5.

+ \$

6.

+ \$

Total Campaign Income (Do not include loan)

= \$

C1

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

1. Expenses subject to general spending limit

Inventory from previous campaign used in this campaign (list details in Table 2 of Schedule 1)

+ \$

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.

+ \$

Total Expenses subject to general spending limit

= \$

C2

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

1.

+ \$

2.		+	\$	
3.		+	\$	
4.		+	\$	
5.		+	\$	
Total Expenses subject to spending limit for parties and other expressions of appreciation			= \$	C3

3. Expenses not subject to spending limits

Accounting and audit		+	\$	
Cost of fundraising events/activities (list details in Part IV of Schedule 2)		+	\$	
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.		+	\$	
Total Expenses not subject to spending limits			= \$	C4

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

Box D: Calculation of Surplus or Deficit

Excess (deficiency) of income over expenses (Income minus Total Expenses) (C1 – C5)		+	\$	D1
If there is a surplus, deduct any refund of registrant's or spouse's contributions to the campaign		–	\$	
Surplus (or deficit) for the campaign			= \$	D2

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

Schedule 1 – Contributions

Part I – Summary of Contributions

Contributions in money from registrant and (if individual) spouse

Contributions in goods and services from registrant and (if individual) spouse(include value listed in Table 1 and Table 2)

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).

Less: Ineligible contributions returned or payable to the contributor

- Contributions paid or payable to the clerk, including contributions from anonymous sources exceeding \$25

Total Amount of Contributions (record under Income in Box C)

+ \$

+ \$

+ \$

+ \$

– \$

– \$

= \$ 1A

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 (\$)
Total		

☐ 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 (\$)
Total				

☐ 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 (\$)
Total				

☐ 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 (\$)
Total						

☐ 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 (\$)
Total					

☐ 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 (\$)
Total							

☐ 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) = \$

Schedule 3 – Broadcasters and Publishers

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

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

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

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

Auditor's Report

Municipal Elections Act, 1996 (Section 88.25)

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

Professional Designation of Auditor

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

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

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

☐ Report is attached

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

**THE CORPORATION
OF THE
TOWN OF NIAGARA-ON-THE-LAKE
BY-LAW NO. 4586A-18**

A BY-LAW TO AMEND BY-LAW 4586-12 BEING A BY-LAW TO
REGULATE THE SIZE, USE, LOCATION AND MAINTENANCE
OF SIGNS WITHIN THE CORPORATION OF THE TOWN OF
NIAGARA-ON-THE-LAKE

WHEREAS, section 11 of the Municipal Act authorizes a municipality to pass by-laws respecting structures including signs

NOW THEREFORE BE IT ENACTED AS A BY-LAW OF THE CORPORATION OF THE TOWN OF NIAGARA-ON-THE-LAKE as follows:

1. That By-law 4586-12, being a by-law to regulate the size, use, location and maintenance of signs within The Corporation of the Town of Niagara-on-the-Lake, be amended by removing Section 4.01.(2)(i), and replacing it with the following:
 - (2)(i) **Election Signs- Municipal**

Nothing herein shall be deemed to prevent the posting of any election proclamation in regard to any municipal election, or any voter's list under the statute in that behalf, nor the display of election Signs by candidates or registered third party advertisers during any municipal election, provided that such election Signs are erected in accordance with the following provisions:

 - (a) Election Signs shall not be erected on private property without the Owner's consent;
 - (b) All election Signs shall be set back a minimum of 1.0 metres (3.28 feet) from the Property Line;
 - (c) Election Signs shall not be erected on public property;
 - (d) All municipal election Signs shall have a maximum Sign Display Area of 1 square metre (10.76 square feet);
 - (e) No candidate shall erect or display, or cause to be erected or displayed, any municipal election Signs more than sixty (60) days before the date fixed for the election; and
 - (f) All election Signs must be removed within seven (7) days of the date of the election, by the Owner, Occupant, candidate, registered third party advertiser, or an authorized representative.
2. That By-law 4586-12, being a by-law to regulate the size, use, location and maintenance of signs within The Corporation of the Town of

Niagara-on-the-Lake, be amended by removing Section 4.01.(2)(ii), and replacing it with the following:

(2)(ii) Election Signs- Provincial and Federal

Nothing herein shall be deemed to prevent the posting of any election proclamation or notice under any Elections Act or any Voter's List under the Statute in that behalf, nor the display of election Signs on private property during any provincial, or federal election. Such election Signs shall be erected in accordance with the following provisions:

- (a) Election Signs shall not be erected on private property without the Owner's consent;
- (b) All election Signs shall be set back a minimum of 1.0 metres (3.28feet) from the Property Line;
- (c) Election Signs shall not be erected on public property
- (d) Election Signs shall have a maximum size of 3.0 square metres (32.29 square feet) in area;
- (e) No candidate shall erect or display, or cause to be erected or displayed, any election Signs more than sixty (60) days before the date fixed for the election; and
- (f) All election Signs must be removed within seven (7) days after the date of the election, by the Owner, Occupant, candidate, or the candidate's representative.

- 3. That By-law 4586-12, being a by-law to regulate the size, use, location and maintenance of signs within The Corporation of the Town of Niagara-on-the-Lake, be amended by removing Schedule 'C'; and
- 4. That the Lord Mayor and Clerk be authorized to affix their hands and the Corporate Seal; and
- 5. That this by-law shall come into force and take effect immediately upon the passing thereof.

READ A FIRST, SECOND AND THIRD TIME AND PASSED THIS 16th DAY OF APRIL 2018.



LORD MAYOR PAT DARTE



TOWN CLERK PETER TODD

**THE CORPORATION
OF THE
TOWN OF NIAGARA-ON-THE-LAKE**

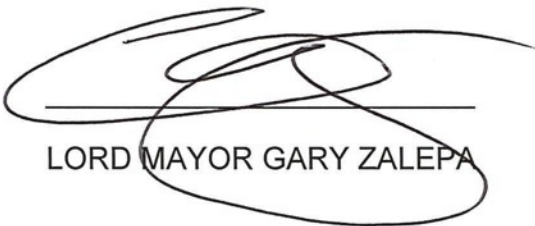
BY-LAW NO. 2026-012

**A BY-LAW TO ENACT A CORPORATE POLICY – USE OF
CORPORATE RESOURCES DURING AN ELECTION
CAMPAIGN POLICY - FOR THE CORPORATION OF THE
TOWN OF NIAGARA-ON-THE-LAKE TO REPEAL BY-LAW
NO. 5050-18**

BE IT ENACTED AS A BY-LAW OF THE CORPORATION OF THE
TOWN OF NIAGARA-ON-THE-LAKE as follows:

1. THAT By-law No. 5050-18 authorizing Policy P-CS-18-006 is hereby repealed; and
2. THAT the Use of Corporate Resources During an Election Campaign Policy for The Corporation of the Town of Niagara-on-the-Lake, attached as Policy P-CS-26-02, be and the same is hereby approved; and
3. THAT the Lord Mayor and Town Clerk be authorized to affix their hands and the Corporate Seal; and
4. THAT this by-law shall come into force and take effect immediately upon the passing thereof.

**READ A FIRST, SECOND AND THIRD TIME THIS 24TH DAY OF MARCH
2026**



LORD MAYOR GARY ZALEPA



TOWN CLERK GRANT BIVOL



Use of Corporate Resources During
an Election Campaign Policy
Policy Number P-CS-26-02

1. Policy

Policy Number:	P-CS-26-02
Policy Name:	Use of Corporate Resources During an Election Campaign Policy
Effective Date:	03/24/2026
Last Revised:	03/25/2018
Last Reviewed:	03/1054/2026
Supersedes	P-CS-18-006

2. Policy Statement

This policy is to ensure that the Town of Niagara-on-the-Lake is in compliance with section 88.18 of the Municipal Elections Act, 1996, as amended, which requires the Town to establish rules and procedures for Candidates running in a municipal election. Public funds and resources are not to be used for any election related purposes, including the promotion of, or opposition to, the candidacy of a person for elected office.

3. Definitions

TERM	DEFINITION
Act	means the Municipal Elections Act, 1996, as amended from time to time, and includes any regulation made thereunder.
Blackout Period	is a term that refers to the temporary period from the day prior to Nomination Day to and including Voting Day that certain privileges are discontinued for sitting members of Municipal Council and the Lord Mayor.
Campaign	means any activity undertaken with the intention of influencing electors to vote for or against a Candidate or question on a ballot.
Campaign Period	begins on the first day of the nomination period and ends on Voting Day, or as otherwise defined by applicable legislation.
Candidate	means a person who has filed a Nomination Form as a Candidate in the Town's municipal or local board election or by-election, or a person who is a Candidate or who is seeking a nomination in a provincial or federal election or by-election, including acclaimed Candidates.
Corporate Resources	includes, but is not limited to: • Town facilities and property; • Staff time and services; • Town funds and budgets, including Council office budgets; • Equipment, technology and information technology systems;



Use of Corporate Resources During
an Election Campaign Policy
Policy Number P-CS-26-02

	• Town-owned photographs, videos, branding and graphic materials; • Town logo, crest, coat of arms, slogans and identifiers; • Mailing lists, databases and records; • Communications platforms and social media accounts; • Vehicles, office supplies and printing services • Town Events
Elected Official	means a person elected to an office of municipal, provincial, or federal government, or a local board.
Election Period	means the official campaign period for a Municipal, Regional, Provincial or Federal election or by-election.
Member of Council	means a person elected to an office of the Council of The Corporation of the Town of Niagara-on-the-Lake.
Municipal Publications	means any Town publication.
Nomination Day	for a regular municipal election is the third Friday in August in the year of the election.
Nomination Form	means the prescribed form and declaration of qualification, executed and filed by the Candidate.
Registered Third Party	means an individual, corporation or trade union that has filed a Notice of Registration as a third party advertiser in the federal, provincial, or municipal election.
Social Media	means online technologies and practices used to share opinions, insights, experiences, and perspectives through words, pictures, music, videos and audio. Social media can take many different forms, including but not limited to internet forums, web logs (blogs), social blogs, messaging, wikis, podcasts, pictures, video, music sharing, rating and bookmarking. A non-exhaustive list of examples of social media include Facebook, X, Instagram, Snapchat, YouTube, TikTok, Threads and LinkedIn.
Staff or Employee	means all full-time, part-time, volunteer, and contract employees of the Town, including members of Council
Town Clerk	means the Clerk of The Corporation of the Town of Niagara-on-the-Lake, an election official in accordance with the Municipal Elections Act, 1996, and the position responsible for conducting municipal elections within the municipality.
Town or Town of Niagara-on-the-Lake	means The Corporation of the Town of Niagara-on-the-Lake.
Town Property or Municipal Facilities	means all Town-owned, leased, operated and/or controlled properties and facilities, including but not limited to indoor and outdoor recreation fields; parks and parkland; gardens; open space and boulevards; buildings and rooms; furniture;



Use of Corporate Resources During
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	equipment and fixtures; vehicles and fleet vehicles; parking lots and parking spaces; and the Lord Mayor's office.
Town-organized Event(s)	means events organized or funded solely or jointly by the Town.
Voting Day	means the day on which the final vote is taken in an election.

3. Policy Purpose

The purpose of this Policy is to establish clear, comprehensive and enforceable rules governing the use of Corporate Resources during an Election Period. The provisions contained herein provide a consistent approach to the use of Town Corporate Resources during a Campaign Period and expressly prohibit contributions and the use of Corporate resources for campaign purposes.

This Policy affirms that:

- The Town shall not make a contribution, directly or indirectly, to any Candidate or Registered Third Party.
- Corporate Resources shall not be used for any Campaign or campaign-related purpose.
- All Candidates shall be treated fairly and consistently.
- Municipal facilities shall remain free from campaign activity at all times.
- Public confidence in the neutrality and integrity of municipal government shall be maintained throughout all election periods.

This Policy shall be interpreted as a general prohibition against the use of Corporate Resources for campaign-related purposes.

This Policy is intended to:

- Ensure compliance with the Municipal Elections Act, 1996, in regards to the prohibitions against the Town contributing to a municipal, trustee, or a registered third party election campaign.
- Ensure Candidates and Registered Third Parties are treated fairly and consistently within the municipality.
- Ensure that the integrity of the election process is maintained at all times.
- Establish the appropriate use of Corporate Resources during an election period, in order to:
 - protect the interests of Elected Officials, Candidates, Registered Third Parties, Staff and the Corporation, and
 - ensure accountable and transparent election practices.
- Maintain non-partisanship and demonstrate impartiality towards provincial and federal partisan political activities during the Campaign Period.



Use of Corporate Resources During
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Policy Number P-CS-26-02

Limitations

This policy does not preclude a member of Council or Regional Council from performing their duties as a Councillor, Lord Mayor, Regional Councillor, or Regional Chair nor inhibit them from representing the interests of the constituents who elected them.

Nothing in this Policy shall preclude Staff from exercising their civic right and duty to participate in an election process, including a municipal election process, as a private citizen.

4. Scope

This Policy applies to:

- All Members of Council, including the Lord Mayor, whether or not they are seeking re-election;
- All Candidates in municipal elections and by-elections;
- All Registered Third Parties;
- Members of local boards
- Candidates in provincial and federal elections where Town resources may otherwise be associated;
- All Staff of the Town of Niagara-on-the-Lake, including full-time, part-time, temporary, contract and volunteer personnel.

Exceptions:

- Municipal information prepared, posted, and maintained by the Town, names and photographs of Elected Officials, their contact information, and a list of current representation on committees that are prepared, posted and maintained by the Town.
- Media releases and Town materials that describe inter-governmental activities of the Lord Mayor in the capacity as Head of Council
- A provincial or federal announcement in which one government is in a writ period may be permitted if directly related to government business.
- Municipal election-related education meetings that are organized by Town Staff may be held at any Town Property.

This Policy applies during:

- Municipal election periods and by-elections;
- Provincial election periods (commencing upon issuance of the writ);



Use of Corporate Resources During an Election Campaign Policy Policy Number P-CS-26-02

- Federal election periods (commencing upon issuance of the writ).

Federal and Provincial Elections

The Town continues to emphasize the importance of strengthening relationships with all levels of government and actively engages in political advocacy campaigns, including during federal and provincial elections, to promote the interests of the Town.

To avoid the appearance of Town support for partisan political activities, discretion will be used in considering requests for government events leading up to and during the period when the writ of election (dissolution of parliament [federal] or legislature [provincial]) is issued.

6 Policy Provisions

6.1 Statutory

This policy operates along with and as a supplement to existing legislation and Town policies governing the use of municipal resources during an election campaign period:

- the Municipal Elections Act, 1996, as amended
- the Election Finances Act, 1990, as amended
- the Canada Elections Act, 2000, as amended
- the Council Code of Conduct (By-law 5061-18)

6.2 Activities

The following activities are not permitted during an election period:

- Use of Town Property, whether directly or indirectly booked, for any election purpose(s)
- Campaigning or solicitation (including display or distribution of Campaign material, wearing Campaign buttons or clothing) within any Town Property.
- Campaigning or solicitation (including display or distribution of Campaign material, wearing Campaign buttons or clothing, etc.) at a Town-organized Event (e.g. flag raisings, etc.).
- Use of equipment, supplies, services, Staff or other resources of the municipality for any Campaign or Campaign-related activities.
- Use of Town funds to acquire or produce any resources for any Campaign or Campaign-related activities, including ordering of stationary, print and office supplies.



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

6.3 Campaign Material

The following restrictions apply to campaign related material:

- Use of Council office budgets to sponsor or produce any campaign material
- Use of Town funds or resources to print or distribute any material that makes reference to, or contains the names or photographs of, or identifies Candidates or Registered Third Parties.
- Use of lists, data and files produced using Town resources, with the exception of lists to which a particular Candidate is entitled, pursuant to the Municipal Elections Act, for the current election (e.g. permitted use of Voters' List for election purposes only).
- Display of Campaign material, including clothing, in or on any Town Property.
- Display of Campaign material at any voting location, including the voting location's parking lot.
- Display of Campaign material, including clothing, by any Town Staff, during working hours.

6.4 Information Technology Resources and Social Media

The following restrictions apply to the use of information technology resources and social media during a Campaign Period:

- Make reference to and/or identify any individual as a Candidate, political party, Registered Third Party or a supporter or opposer of a question on a ballot during an election, on any social media sites, blogs, and other new media created and/or managed by the Town and/or Town staff.
- Use Town owned or managed Technology (IT) assets, infrastructure, or data (e.g. computers, wireless devices, portals, corporate email, voicemail, web pages, blogs, telephone) to communicate election-related messages.

Note: Once a member of Council registers to become a candidate, any links to social media accounts and personal links will be removed from the Town of Niagara-on-the-Lake's website and any social media platforms. However, during an election period, Lord Mayor and Council biographies will remain static, and no changes to these pages will be allowed.

Candidates are permitted to link to any Town document available to the public or on a public Town webpage from their campaign website.



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6.5 Member of Council Use of Social Media

- The following restrictions apply to Member of Council use of social media during a campaign period: All links to social media accounts and personal external websites shall be removed from Town websites and domains during an election period.
- Members are not permitted to use electronic materials paid for by the Town for municipal election campaign purposes.
- Councillors and candidates may not include election related material on websites or domain names paid for or maintained by the Town.

Note: Members of Council must ensure that their use of social media is consistent with the Council Code of Conduct and Town policies. Sitting members of Council who choose to create or use social media accounts for campaigning must include, for the duration of the election period, a clear statement on each campaign website or social media account's home page indicating that the account is being used for election campaign purposes and is not related to their duties as a member of council.

Social media use is not completely "cost-free." Town images and logos, staff, and volunteers working in council offices and using Town computers, smart phones, services and email accounts are Town resources and shall not be used for campaign purposes.

6.6 Election Signs

Election signs, including "wrapped" cars cannot be posted or displayed on Town property or at voting locations. Placement of election signs for municipal, provincial and federal elections must be in accordance with the current Town Sign By-law and any related election sign by-law.

6.7 Photography at Voting Locations

Election procedures prohibit the use of cameras inside a voting location. Candidates or Registered Third Parties are permitted to be photographed outside a voting location, provided there are no Town identifiers in the photograph.

6.8 Use of Town Logo and Identifiers

The Town's brand, logos and identifiers are registered trademarks and owned by the Town of Niagara-on-the-Lake. Use of a video, photo, logo, crest, coat of arms, slogan, or identifier for which the Town has proprietary rights, including municipal election logos (e.g. NOTL Votes logo), in any capacity, is strictly prohibited.



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6.9 Member of Council Advertising and Publications

The following services will be discontinued for Members of Council who are a Candidate as of the end of Nomination Day:

- All forms of advertising and communication, including Municipal Publications (e.g. paper or web-based).
- All printing services, including distribution, photocopying and printing of publications, such as newsletters, business cards, swag, and reports, with the exception of communications specifically related to an authorized or scheduled Town-organized Event (e.g. Public Meeting).
- Links to Member of Council related websites or social media platforms, unless those platforms are clearly marked as an official Member of Council site and are not used for election Campaign purposes.

Note: As per the Town's Procedure By-law (2025-021) the agenda items "Lord Mayor's Report" and "Members Announcements" will not be permitted between the first day of the nomination period and voting day, as defined by the Municipal Elections Act, 1996.

7 Conduct

7.1 Candidate and Registered Third Party Conduct

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

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



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There should be no additions to the Council approved Town-led events listing scheduled between Nomination Day and Voting Day during the year of a municipal election, unless extenuating circumstances require an official Town event to take place.

7.2. Town Staff Conduct

In recognizing the right of employees and volunteers to participate in political activity, the provisions set out below ensure the requirement for public service to be politically impartial. Town Staff, including volunteers, shall not:

- Canvass or perform any work in support of a Candidate or Registered Third Party (e.g. campaign), during hours in which a person is working for and/or receiving any compensation from the Town, except during scheduled time off (e.g. scheduled vacation time).
- Distribute campaign material on behalf of a Candidate or Registered Third Party at Town facilities or on Town property including Town parks at any time.
- Engage in any political activity while wearing a Town uniform or identifier (e.g. name badge, hat, lanyard).
- Engage in any political activity while wearing clothing or buttons that advertise any Candidate, Registered Third Party or political party while wearing a Town uniform or identifier.
- Use their title or position within the Town in a way that may lead a member of the public to infer that the Town is endorsing a Candidate, Registered Third Party or political party.

Note: Employees engaged in political activities must take care to separate those personal activities from their official positions. Employees may participate in political activity at the federal, provincial and municipal levels, providing that such activity does not take place during work hours or use corporate assets or resources, or property. Notices, posters or similar material in support of a particular candidate or political party are not to be produced, displayed or distributed by employees on Town of Niagara-on-the-Lake work sites.

8. Blackout Period (Municipal Election Year)

From the day prior to Nomination Day to and including Voting Day:

- No member of Council, including the Lord Mayor shall advertise, print, photocopy, or distribute any newsletters unless directed and approved by Council.
- No member of Council, including the Lord Mayor shall order office furniture or furnishings, except those of an emergency nature; or order any stationery or



Use of Corporate Resources During an Election Campaign Policy Policy Number P-CS-26-02

business cards, except within reason and as needed to carry out their current duties.

- Members may attend Town events during the blackout period in their capacity as an elected official provided there is no campaigning at the event.
- Members shall ensure their backgrounds and attire during any virtual events and meetings held by the Town are neutral, without reference to the election campaign.

9. Monitoring and Compliance

The Town Clerk's Office, Legislative Services, shall ensure this Policy is reviewed on a regular basis (not to exceed four years) and remains relevant to the needs of the Corporation, in accordance with legislative requirements and good business practices.

9.1 Non-Compliance

Should a complaint arise regarding the alleged use of Corporate resources in contravention of this Policy, the Town Clerk or their designate shall have the authority to investigate and resolve the complaint up to and including involving the Integrity Commissioner and/or Ombudsman.

9.2 Consequences of non-compliance

Town staff who observe or are made aware of an apparent contravention of this Policy shall address the individual or shall report the apparent contravention to their direct report.

10. Implementation

This policy shall become effective immediately upon approval by Council.

11. Rational and Legislative Authority

It is necessary to establish on the appropriate use of corporate resources during an election period to protect the interests of both members of Council and the Town of Niagara-on-the-Lake.

The Act prohibits a municipality from making a contribution to a candidate (Section 88.8 (4)) or a Registered Third Party (Section 88.12 (4)). The Act also prohibits a candidate, or someone acting on the candidate's behalf, from accepting a contribution from a person who is not entitled to make a contribution.

As a contribution may take the form of money, goods or services, any use by a member of Council of the Corporation's resources for his or her election campaign would be



Use of Corporate Resources During
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viewed as a contribution by the Municipality to the member, which is a violation of the Act.

11. Contacts

Please direct any questions regarding this policy to:

OFFICE	PHONE	EMAIL
Clerks	905-468-3266	clerks@notl.com

2026 Municipal Elections Polling Stations and Advance Polls

Advance Polls	
Wednesday, October 7, 2026 10:00 a.m. to 8:00 p.m.	Council Chambers, Town Hall, 1593 Four Mile Creek Road, Virgil, ON, L0S 1T0
Saturday, October 17, 2026 10:00 a.m. to 6:00 p.m.	Simpson Room, Community Center, 14 Anderson Lane, Niagara-on-the-Lake, ON, L0S 1J0
Internet Voting Days	
Monday, October 5, 2026, 10:00 a.m. to Sunday, October 25, 2026, 8:00 p.m.	Once the PIN is received via postal mail, voting can take place anywhere with internet access.
Election Day Polling Stations	
Monday October 26, 2026 10:00 a.m. to 8:00 p.m.	Gymnasium, Community Center, 14 Anderson Lane, Niagara-on-the-Lake, ON, L0S 1J0
Monday October 26, 2026 10:00 a.m. to 8:00 p.m.	Holiday Inn, Inspire Room, 524 York Road, Niagara-on-the-Lake, L0S 1J0
Monday October 26, 2026 10:00 a.m. to 8:00 p.m.	Crossroads Public School, 1350 Niagara Stone Rd, Virgil, ON, L0S 1J0
Monday October 26, 2026 10:00 a.m. to 8:00 p.m.	St. Davids Public School, 1344 York Rd, St. Davids, ON, L0S 1P0
Monday October 26, 2026 10:00 a.m. to 8:00 p.m.	Laura Secord House, 29 Queenston St, Queenston, ON, L2E 6T2

FOI Release – Public Information		
Part I – Name of Individual, Corporation, or Trade Union (please print) (if applicable name of Official Representative (Corporations & Trade Unions))		
Part II – Third Party Advertiser (check one only)		
☐ Individual ☐ Corporation ☐ Trade Union		
Part III – Third Party Information to be Posted on the Municipality's Website		
In accordance with the Municipal Freedom of Information and Protection of Privacy Act, as amended, I hereby authorize election staff to include on the Town of Niagara-on-the-Lake Election web site the following information with respect to my registration as a Third Party Advertiser:		
Mailing Address of Individual or Official Representative (Corporations & Trade Unions)		
Street Address	Town / Province	Postal Code
Home Phone Number	Cell Number	E-mail Address
Signature of Individual or Official Representative		Date
The personal information on this form is collected under the authority of the Municipal Elections Act, 1996. This information is used for authorizing candidate information to be posted on the Town of Niagara-on-the-Lake Elections web site and will be available for public inspection in the office of the Clerk, Town of Niagara-on-the-Lake until the next municipal election. Questions about this collection can be directed to Grant Bivol, Town Clerk, 1593 Four Mile Creek Road, Virgil, Ontario L0S 1T0 905-468-3266 ext. 228		

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.

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 \(Form 8\)](#)