



MUNICIPAL AND SCHOOL BOARD

ELECTION 2026

Third Party Advertiser Information and Registration Package

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INTRODUCTION

The municipal and school board election will be held on **Monday, October 26, 2026**. The new term of Council begins November 15, 2026.

This package has been prepared for the purpose of supplying information to individuals, corporations or trade unions intending to register as third party advertisers in the City of Woodstock. The information is intended only as a guide. It contains certain provisions of relevant legislation and does not purport to recite all applicable statutory references. **It is the third party advertiser's responsibility to refer to and be informed of the relevant legislation and regulations** which can be found online at www.e-laws.gov.on.ca. Specific questions regarding the legislative requirements can be directed to the Ministry of Municipal Affairs and Housing (the Ministry can be reached at mea.info@ontario.ca).

Information on all aspects of the election (including candidate and third party advertiser resources) can be found on the [Election Pages of the City's website](#).

Important Dates

May 1st – October 23rd, 2026, at 4:30 p.m.	Third party advertisers may begin filing their registration forms starting Friday, May 1, 2026, and may continue to file on any business day thereafter until October 23, 2026 at 4:30 p.m.
October 10th, October 13th – 16th, 2026	In-person advance voting period.
October 10th – October 25th, 2026, at 8:00 p.m.	On-line advance voting period.
October 23rd, 2026, at 4:30 p.m.	Deadline for withdrawal of third party advertiser registrations.
October 26th, 2026	In-person voting will be available between 10:00 a.m. and 8:00 p.m.
December 31, 2026	Election campaign period ends. Last day for registered third party advertisers to provide written notice of a deficit and the continuation of their campaign period.
March 30th, 2027 at 2:00 p.m.	Filing date for financial statements and auditor's reports.

2026 THIRD PARTY ADVERTISERS' GUIDE

Included with this Information Package is the Ministry of Municipal Affairs and Housing [2026 Third Party Advertisers' Guide](#). It can also be found on their website at <https://www.ontario.ca/page/municipal-elections>. The guide provides general information in plain language about the rules contained in the [Municipal Elections Act, 1996](#) and other relevant legislation. This is an incredibly valuable resource for third party advertisers. ***The remainder of this Information Package will assume that third party advertisers have read this Guide.***

If you have specific questions about your responsibilities as a third party advertiser you can contact the Ministry at mea.info@ontario.ca or at:

Western Municipal Services Office
2nd Floor, 659 Exeter Rd
London ON N6E 1L3
Telephone: 519-873-4020 or 1-800-265-4736

CAMPAIGN INFORMATION

The Municipal Elections Act, 1996 includes rules for third party advertising.

- A third party advertisement is an advertisement in any broadcast, print, electronic or other medium that has the purpose of promoting, supporting, or opposing a candidate in the election, or a “yes” or “no” answer to a question on the ballot.
- A third party advertiser is any individual, corporation or trade union that causes an election campaign advertisement to appear.
- 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 or control, are part of the candidate’s campaign expense.

Third party advertisements do not include:

- Advertisements by or under the direction of a candidate.
- Issues-based advertising during the election period.
- Advertising that does not cost money to post or broadcast, such as comments made on social media.

To become a third party advertiser in the upcoming election, you must register with the Clerk or their designate in each of the municipalities where you want to advertise.

- Registration opens Friday May 1st, and closes on Friday October 23rd, 2026, at 4:30 p.m.
- You may not spend money on your campaign, accept contributions or begin advertising until the Clerk certifies your registration.
- If you cannot attend Woodstock City Hall, you may submit your registration electronically. Contact election@cityofwoodstock.ca for more details.

Eligibility

You are eligible to register as a third party advertiser if you are:

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

You are not eligible to register as a third party advertiser if you are:

- A candidate whose nomination has been filed under section 33 of the *Municipal Elections Act, 1996*
- A federal political party registered under the *Canada Elections Act* (Canada) or any federal constituency association or registered candidate at a federal election endorsed by that party
- A provincial 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

Further, third party advertisements are not permitted to be under the direction of a candidate.

Information Required by Third Party Advertisements

Registered third party advertisers must identify themselves and provide mandatory information on all advertising beginning Friday May 1st until the close of voting on Monday October 26th, 2026.

Third party advertisements must contain the following information:

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

If the City of Woodstock is satisfied that there has been a contravention of advertising requirements under the *Municipal Elections Act, 1996*, the municipality may require a person to remove the advertisement or discontinue the advertising.

Municipal Resources

In order to protect the neutrality of the municipal corporation during the election and to prohibit contributions by the municipality during campaign periods, municipal resources cannot be used for campaigning purposes. Further, the municipality is required by the *Municipal Elections Act, 1996* to establish rules for using municipal resources for campaigning purposes. The Rules for the Use of Municipal Resources During the Election Period (GA028) is included with this Information Package.

This policy is necessary to safeguard the interests of the municipality and to preserve public trust and overall integrity of the elections process. It also ensures that all third party advertisers are treated equally, fairly, and consistently within the municipality.

Election Signs and other Election Advertising

To support a fair, transparent, and impartial election process, the City has established clear rules regarding the placement, display, and removal of election signs within the City. These rules ensure that all candidates and registered third party advertisers are treated equitably, protect the safety and accessibility of roadways and public spaces, and uphold the neutrality of municipal operations throughout the campaign period.

The Election Sign Policy (EL-P-01) is included within this package. It outlines the standards and requirements governing where and how election signs may be displayed on public property. The policy specifies permitted sign locations, installer responsibilities, and the timelines that apply to placing and removing signs. It also identifies prohibited areas where signage may create hazards, visual obstructions, or the appearance of municipal endorsement.

This policy is necessary to maintain public confidence in the electoral process and to ensure consistency, fairness, and compliance with applicable legislation, including the *Municipal Elections Act, 1996*. Registered third party advertisers are responsible for ensuring that their teams and volunteers understand and follow the Election Signs Policy at all times.

Campaign Finance and Contribution Rules

The Ministry of Municipal Affairs and Housing 2026 Third Party Advertisers' Guide for Ontario Municipal and School Board Elections included in this information package contains a great deal of information about campaign finances and rules that are important for third party advertisers to know. Third party advertisers are responsible for keeping records of the financial activities related to their campaign. The [Municipal Elections Act, 1996](#), does not require the use of any specific accounting system. Third party advertisers may want to consult with an auditor or an accountant early in the campaign to make sure that they are using a bookkeeping and accounting system that will suit their needs.

Third party advertisers are required to open a separate bank account for their advertising campaign. Personal bank accounts cannot be used for campaign finances. All contributions –

including contributions the third party makes to itself – must be deposited into the advertising campaign bank account. All expenses must be paid for from the campaign account. If your financial institution will not open a campaign bank account until proof of registration is provided, the Clerk will provide a declaration that registration papers have been filed.

Third party advertisers are required to inform each contributor who contributes to their campaign that a contributor cannot 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.

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

All third party advertisers will be required to file a Financial Statement – Auditor’s Report Third Party - Form 8, a copy of which is included in this package. Third party advertisers should review the form to ensure they are keeping records of all the information that must be included on the Statement. Third party advertisers are required to keep all of their advertising campaign financial records until November 15, 2030, when the next council or school board takes office.

Other duties of registered third parties under the [Municipal Elections Act, 1996](#) include:

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.

Compliance Audits

An elector who is entitled to vote in an election and believes on reasonable grounds that a registered third party advertiser has contravened a provision of the *Municipal Elections Act, 1996*, relating to election advertising campaign finances may apply for a compliance audit of the registered third party's election advertising campaign finances.

The application will be forwarded to the compliance audit committee. The committee will decide whether to grant or reject the application. If the application is granted, it will be

forwarded to an auditor. The auditor will conduct an audit of the registered third party's election advertising campaign finances to determine whether they have complied with the provisions of the Act relating to election advertising campaign finances and shall prepare a report outlining any apparent contravention by the registered third party advertiser.

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

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

REGISTRATION PROCEDURE AND FILING PAPERS

Registration Procedure

Every third party advertiser must file registration papers with the Clerk or their designate in person, by an agent, or electronically. Registrations can be filed commencing **Friday, May 1st, 2026, until Friday, October 23rd, 2026, at 4:30 pm** during the normal Clerk's office hours. Third party advertisers are encouraged to make an appointment to register in order to avoid any delays and have the application reviewed immediately. Appointments can be made by calling 519-539-1291 or emailing election@cityofwoodstock.ca.

Certification of Registration by Clerk

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

Withdrawal of Registration

Third Party Advertisers wishing to withdraw their registration must do so in writing by October 23rd, 2026 at 4:30 p.m. Contact the Clerk if you would like to withdraw. If a registered third party files a nomination as a candidate, the party's registration is deemed to have been withdrawn at the time the nomination is filed. A financial statement for your advertising campaign must still be filed even if your registration is withdrawn.

Registration Filing Forms

The following forms are included in this Information Package and are required at the time of filing a registration:

1. Notice of Registration – Third Party – Ministry of Municipal Affairs Form 7
2. Financial Statement – Form 8
3. [EL-32] Declaration of Qualifications – Individual
4. [EL-33] Declaration of Qualifications – Corporation
5. [EL-34] Declaration of Qualifications – Trade Union
6. [EL-35] Consent to Release Information
7. [EL-36] Notice of Filing Requirements and Notice of Penalties
8. [EL-37] Certificate of Maximum Expenses
9. [EL-38] Election Advertising Campaign Bank Account

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

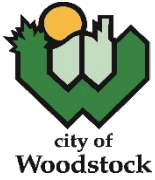
You can get copies of forms from your municipal clerk, or you can download them from the [Government of Ontario's Central Form Repository](#).

[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 \(Form 8\)](#)

	<h2>The City of Woodstock Policy Manual</h2>
Subject:	Rules for the Use of Municipal Resources During the Election Period
Policy Number:	GA028
Revision:	02
Approved by Council:	March 17, 2022
Amended:	March 5, 2026

Purpose & Background

The *Municipal Elections Act, 1996, as amended* (“the Act”), requires municipalities and local boards to establish rules and procedures for the use of municipal and board resources during the election campaign period. The Act also provides that the City cannot make a contribution (including money, goods, and services) to any candidate or registered third party advertiser during an election.

Any use of City of Woodstock resources by or on behalf of candidates, registered third party advertisers, their representatives, or staff for election campaign purposes would be considered a contribution by the City. As a campaign contribution may take the form of money, goods, or services, any use of corporate resources for election campaign purposes is not permitted.

Nothing in this policy shall preclude a Member of Council from performing their duty as an Elected Official, nor inhibit them from representing the interests of their constituents. The City recognizes that Elected Officials are responsible to serve their constituents and fulfill their responsibilities until the end of their term, but a clear separation must exist between the Elected Official’s role as a candidate and their role as a Member of Council or local board.

Application

This policy applies to municipal and school board elections or by-elections and to campaigns related to by-laws or questions on the ballot. This policy also applies, with necessary modifications, to the use of resources during provincial and federal election campaign periods.

In accordance with the Act, the Woodstock Public Library Board, Woodstock Police Services Board, and School Boards are required, as local boards, to also establish rules and procedures for the use of board resources during the election campaign period. It is

the responsibility of candidates, registered third party advertisers, and political parties to adhere to the policies of these boards with respect to their resources, assets, facilities, and events.

The Downtown Woodstock Board of Management and all City of Woodstock Advisory Committees are subject to this policy, including their members, subcommittees, and any municipal resources provided to them. The Woodstock Police Services Board and the Woodstock Public Library Board are responsible for developing and maintaining their own policies regarding the use of institutional resources during the election period.

The City Clerk has the authority to define and make amendments to this Policy from time to time to address specific implementation requirements. All determinations and interpretation of this Policy during the election period shall be the sole responsibility of the City Clerk. The Clerk's decision on these matters shall be final.

Further details on election sign rules can be found in the City's Candidate and Registered Third Party Advertiser Nomination and Registration Packages.

Definitions

"Campaign material" means material in any media, including but not limited to print, displays, electronic, radio, television, and online sources including websites and social media, used to promote, support or oppose a candidate or question on the ballot. Campaign material also includes but is not limited to signs, banners, literature, pamphlets, brochures, cards, posters, placards, buttons/pins, pictures, clothing, car wraps, and other paraphernalia.

"Campaigning" means any activity that seeks to promote or oppose a candidate, registered third party advertiser or question on a ballot during an election period that is meant to elicit support or opposition. Campaigning does not include the appearance of Elected Officials, other candidates or registered third party advertisers at an event in their personal capacity without the display of any signage or graphic which identifies the individual as a candidate or registered third party advertiser and without the solicitation of votes. Campaigning does not include the appearance of Elected Officials at an event in their capacity as Elected Officials without the display of any signage or graphic which identifies the individual as a candidate or registered third party advertiser and without the solicitation of votes.

"Candidate" means a person who has filed a nomination under Section 33 of the Act to seek election to a municipal council or a school board, and includes a person certified by the Clerk under Section 35 of the Act.

"Clerk" means the Clerk of the City of Woodstock or their designate, who is responsible for conducting municipal elections under the authority of the Act.

"Election period" means the official campaign period of an election. For a regular municipal and school board election, the election period commences on May 1 of an

election year and ends on Voting Day. For a provincial or federal election, the election period commences on the day the writ for the election is issued or a by-election is called and ends on Voting Day.

“Employee” means any individual working for, or receiving compensation from, the City of Woodstock, including those in part-time, seasonal, or contract positions, as well as volunteers acting on behalf of the City in any official capacity.

“Registered Third Party Advertiser” means an individual, corporation or trade union that has filed a Notice of Registration as a Third Party Advertiser in the municipal election under Section 88.6 of the Act.

“Voting Day” means the final day on which the final vote is to be taken in an election.

Administration

City of Woodstock resources, parks, trails, recreation/sports fields, services, publications, events, assets, equipment, transit, and City operated facilities may not be used for campaigning except as identified in this policy.

1. Access to City Property during an Election Period

- 1.1 City operated facilities, civic squares, parks, trails, and recreational/sports fields may not be used for any campaigning. This restriction includes all candidates’ meetings/debates, as there are other adequate private facilities in the City for campaigning use.
- 1.2 Campaign material may not be erected or displayed on or adjacent to a City operated facility, park, trail, or recreational/sports field. This restriction does not include adjacent private property or public boulevards which are not adjacent to City operated facilities, parks, trails, or recreational/sports fields.
- 1.3 Campaigning and campaign material of any kind is not permitted in, on, or in the immediate vicinity of the premises used as a voting place on voting days. The premise is deemed to include the entire building and the property, including any parking lot.
- 1.4 Candidates registered third party advertisers or political parties, or anyone acting on their behalf, may not distribute campaign material on or in City operated property or at City events, but are permitted to distribute campaign material on public right of ways such as sidewalks.
- 1.5 Photographs of City parks or the exterior of City buildings may be used in campaign materials to identify the location as a community asset.
- 1.6 The City may use a City facility for election-related education or administration purposes only, as long as no particular candidate, registered third party advertiser or political party is promoted, supported or

opposed at the event. These events may include but are not limited to: providing information on how to become a candidate or registered third party advertiser, or providing a voting place for electors.

2. Use of Corporate Technology and Digital Resources

- 2.1 Corporate resources or services such as, but not limited to, computers, cell phones, smart phones, telephones, tablets, printers, scanners, copiers, e-mail, file storage, voicemail, or any other equipment or technology owned by the City of Woodstock, may not be used for any campaigning.
- 2.2 Websites, domains, and social media accounts that are operated or funded by the City of Woodstock shall not include any campaign material.
- 2.3 Notwithstanding the restriction of campaign material and links on websites and domains operated or funded by the City of Woodstock, the City of Woodstock election website which lists candidates and registered third party advertisers may include information for candidate's websites, social media, or other contact information for the purpose of providing election information to voters but shall in no way endorse any candidate.
- 2.4 The City of Woodstock logo, other similarly branded corporate resources or property and other digital assets may not be used on any campaign material or for campaigning or included on any election campaign related website or social media accounts, except in the case of a link to the City's website or other documents/resources to provide voters with information about the municipal and school board election or sharing program/service information.
- 2.5 Photos, videos or other material which has been created by City employees or with City resources or for which the City has proprietary rights cannot be used for campaign material or campaigning.
- 2.6 Official photographs of Elected Officials may not be used for campaigning.
- 2.7 If an Elected Official uses any social media account for campaigning, such account must not be created or supported by City resources. Social media accounts used for campaigning must utilize personal cell phones, tablets and/or computers.

3. Attending City Events during an Election Period

- 3.1 Candidates, registered third party advertisers or political parties are permitted to attend City events, or events held at City facilities, in either their capacity as Elected Officials or as private citizens but may not campaign while in attendance. No campaign material may be posted or disseminated at City events.

- 3.2 Elected Officials are permitted to attend City-organized events or events held at City facilities and act as ceremonial participants in their capacity as Elected Officials, including speaking at the event and partaking in ceremonial activities.

4. City of Woodstock Employees

In accordance with the City of Woodstock's Employee Code of Conduct:

- 4.1 City of Woodstock employees shall not engage in campaigning during their working hours or anytime they are receiving remuneration from the City of Woodstock, not including scheduled time off such as vacation or a leave of absence.
- 4.2 Employees may engage in campaigning outside of working hours as long as those activities are separate from their official positions and duties. Employees must ensure that their political activities do not create a perceived or actual conflict of interest in their day-to-day work. No vehicles, technology, or other resources that are owned or leased by the City of Woodstock shall be used while engaging in campaigning.
- 4.3 Employees shall not wear any clothing, such as a uniform or badge, which identifies them as a City of Woodstock employee while engaging in campaigning. Candidates may not post photographs of themselves with City employees in uniform.
- 4.4 Requests for personal meetings with the Chief Administrative Officer and Department Heads will be accommodated subject to resource and time constraints and will be available for all candidates and registered third party advertisers.
- 4.5 Despite the provisions of this section, any employee or person who has been selected to work as an election worker in a municipal and/or school board election shall not engage in any campaigning activities at any time once they have received notification that they will be working as a member of the municipal election administration team.
- 4.6 Employees must endeavour to make themselves equally available to all candidates and registered third party advertisers. When attending meetings with candidates, employees shall remain impartial, and only share information that is publicly available or part of normal customer service. Employees must document any substantive information requests and forward these records to the Clerk to ensure all candidates receive consistent and equitable access to information.


5. City of Woodstock Committees

- 5.1 Woodstock City Council advisory committee resources, social media accounts, services, publications, events, and equipment may not be used for campaigning.
- 5.2 Committees shall not engage in campaigning activity as to not create a perceived or actual conflict of interest as a representative body of the City of Woodstock and Woodstock City Council.
- 5.3 Individual committee members may engage in campaigning outside of their roles and positions as Committee members.

6. Compliance and Enforcement

- 6.1 Any employee, committee member, candidate, or member of the public who becomes aware of a potential breach of this policy shall report it to the Clerk. The Clerk will review the matter and determine any follow-up action
- 6.2 Where a violation occurs, the Clerk may require immediate corrective action, including the removal of campaign materials, cessation of improper activity, or the correction of any information that was improperly distributed. Employees may also be subject to internal disciplinary measures.
- 6.3 The Clerk will maintain records of reported or confirmed violations and any actions taken. These records may be used to support consistent application of the policy throughout the election period.
- 6.4 If municipal resources are used contrary to this policy for the benefit of a candidate or registered third party advertiser, that use may constitute an illegal contribution under s.88.8(4) (candidates) and s.88.12(4) (registered third party advertisers). Any eligible elector may apply to the municipality's Compliance Audit Committee if they believe a candidate or registered third party advertiser has contravened the MEA, including contribution rules.
- 6.5 Where a matter may constitute an offence under the Act, the Clerk may refer the issue to the appropriate external authorities.

Revision Date	Rev #	Particulars
March 5, 2026	02	Added compliance and enforcement section Added employee impartiality provision Clarified application to boards and committees Updated definitions

 City of Woodstock	The City of Woodstock Policy Manual
Subject:	Election Signs and Other Election Advertising
Policy Number:	EL-P-01
Revision:	01
Approved by Clerk/ Returning Officer:	April 7, 2026
Amended:	

Purpose & Background

The purpose of this policy is to outline the rules governing the placement and use of election signs and other election advertising materials within the City of Woodstock during municipal, provincial, and federal Election Periods.

This policy manages the placement of election signs and advertising materials to ensure fairness, public safety, and compliance with the *Canada Elections Act, 2000*, the *Ontario Election Act, 1990*, the *Election Finances Act, 1990*, the *Municipal Elections Act, 1996*, and the City's existing by-laws.

Application

This policy covers all election-related signage and advertising placed on public property within the City of Woodstock, and applies to all municipal, school board, provincial, and federal election candidates campaigning within the City, as well as all registered third-party advertisers.

For provincial and federal elections, election signs may be displayed no earlier than the day the writ is issued. For municipal and school board elections, election signs may be displayed no earlier than the relevant candidate's nomination filing.

Authority

The Clerk, or their designate, is authorized to make administrative updates or procedural changes to this policy as necessary (in accordance with Chapter 754 of the Municipal Code) to ensure compliance with provincial and federal legislation, or to address operational needs arising during an election period.

Definitions

“Election Sign” means a sign, poster, placard, or other advertising device that promotes, opposes, or identifies a candidate or campaign, or a position on a ballot question.

“Election Advertising” means any printed or digital material, image, or display (other than an election sign) used to promote or oppose a candidate or campaign, including billboards, banners, or similar materials.

“Voting Place” means any building, facility, parking area, or property used for voting on a voting day, including the entire premises and immediate surroundings.

“Sight Triangle” means an area defined in the City of Woodstock Zoning By-law in which signage or structures are prohibited to maintain safety and visibility at intersections, including a 9-metre triangle formed by a street line/property line.

Administration

1. General Requirements

- 1.1 All election signs and election advertising must clearly identify the individual or organization responsible for the sign or advertisement. This ensures that the public can distinguish campaign materials from third-party advertising. For provincial and federal election signs, this means that every sign or advertisement must carry Authorization Lines, as outlined in in the *Canada Elections Act, 2000*, and the *Election Finances Act, 1990*.
- 1.2 Election signs shall not include flashing lights or animations.
- 1.3 Election signs or advertising materials shall not impede or obstruct City maintenance operations, create a visibility issue, or pose a safety or hazard concern.
- 1.4 The City of Woodstock does not require a sign permit or deposit for municipal election signs. However, school board trustee candidates may be subject to the rules of other municipalities, and must ensure compliance with local sign rules.

2. Prohibited Locations

Election signs and other election advertising materials are not permitted in the following areas:

- 2.1 On or adjacent to City parks, trails, or recreational/sports fields.
- 2.2 On the grounds of any City of Woodstock or County of Oxford municipally operated buildings.

- 2.3 Within sight triangles as defined in the City's Zoning by-law, including the 9-metre intersection triangle.
- 2.4 In, on, or in the immediate vicinity of any voting place on voting days; this includes the entire building, parking lot, and surrounding property.
- 2.5 In the median portion of Oxford Road 2, east of Oxford Road 4, as required by the County of Oxford.

3. Removal of Election Signs

All election signs placed on public property must be removed no later than 72 hours after polls close on Voting Day.

The City may remove any remaining signs after this date, and associated removal costs may be charged to the responsible campaign, third party advertiser or organization.

Removed signs may be retrieved at a City or County facility. Locations are available upon request.

4. Enforcement and Compliance

Candidates, third-party advertisers, and their representatives are responsible for ensuring full compliance with this policy. Failure to comply may result in the removal of non-compliant signs, invoicing for associated removal costs, and/or referral to applicable authorities where required under the Act.

Revision Date	Rev #	Particulars

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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
--------------	----------	-------------

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

Box C: Additional Information (Corporations)

Business Name

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

Names of Principal Officers

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

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)

Instructions

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

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

For the campaign period from

YYYY	MM	DD
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 to

YYYY	MM	DD
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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
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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.

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Declaration of Qualifications for Third Party Advertisers (Individuals) 2026 Municipal and School Board Election

I, _____, **(please print)** am registering as an individual third party advertiser for the 2026 Municipal and School Board Election and do solemnly declare that:

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

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

Declared before me at the City of Woodstock

this ____ day of _____, 2026

(Name of third party advertiser – please print)

(Signature of third party advertiser)

(Signature of Clerk or designate)

Personal information on this form is collected under the authority of the *Municipal Elections Act, 1996* and will be used for the registration process in the municipal and school board election and will be available for public inspection in the office of the Clerk. Questions about this collection of personal information should be directed to the Clerk at 500 Dundas Street, Woodstock, ON N4S 1C4.

Declaration of Qualifications for Third Party Advertisers (Corporations) 2026 Municipal and School Board Election

I, _____, a representative of
(name of representative, please print)

_____, am registering this corporation as a third party advertiser for the
(name of corporation, please print)

2026 Municipal and School Board Election and do solemnly declare that:

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

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

Name of Corporation: _____ (please print)

Declared before me at the City of Woodstock

this ____ day of _____, 2026

(Name of representative - please print)

(Signature of representative of third party advertiser)

(Signature of Clerk or designate)

Personal information on this form is collected under the authority of the *Municipal Elections Act, 1996* and will be used for the registration process in the municipal and school board election and will be available for public inspection in the office of the Clerk. Questions about this collection of personal information should be directed to the Clerk at 500 Dundas Street, Woodstock, ON N4S 1C4.

Declaration of Qualifications for Third Party Advertisers (Trade Unions) 2026 Municipal and School Board Election

I, _____, a representative of
(name of representative please print)

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

2026 Municipal and School Board Election and, do solemnly declare that:

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

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

Name of Trade Union _____ (please print)

Declared before me at the City of Woodstock

this ____ day of _____, 2026

(Name of Representative – please print)

(Signature of representative of third party advertiser)

(Signature of Clerk or designate)

Personal information on this form is collected under the authority of the *Municipal Elections Act, 1996* and will be used for the registration process in the municipal and school board election and will be available for public inspection in the office of the Clerk. Questions about this collection of personal information should be directed to the Clerk at 500 Dundas Street, Woodstock, ON N4S 1C4.

**Third Party Advertiser
Consent to Release of Information
2026 Municipal and School Board Election**

Legal name of Third Party Advertiser: _____

In accordance with the *Municipal Freedom of Information and Protection of Privacy Act*, as amended, I hereby request Election staff to include on the City of Woodstock website the following additional information with respect to my registration as a Third Party Advertiser (**include only information you would like made public**):

Address: _____

Telephone Number(s)

Home: _____ Mobile: _____

Other: _____

E-mail address: _____

Website: _____

OR

I do not want any additional information included on the City of Woodstock website. I understand that, despite anything in the *Municipal Freedom of Information and Protection of Privacy Act*, the information included in the Notice of Registration – Third Party – Form 7 filed with the clerk is a public record under the *Municipal Elections Act, 1996* and may be inspected by any person.

Third Party Advertiser's Signature

Personal information on this form is collected under the authority of the *Municipal Elections Act, 1996*, and will be used for authorizing third party advertiser information to be placed on the City of Woodstock's website. Questions about this collection of personal information should be directed to the City Clerk, 500 Dundas Street, Woodstock, Ontario N4S 0A7 (519-539-2382 Ext 2500).

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Notice of Filing Requirements and Penalties (Third Party Advertisers) 2026 Municipal and School Board Election

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

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

TAKE NOTICE THAT EVERY REGISTERED THIRD PARTY SHALL FILE by 2:00 p.m. on **March 30, 2027**, with the Clerk with whom they registered, a financial statement and auditor's report in accordance with s. 88.29 of the *Municipal Elections Act, 1996*.

FILING REQUIREMENTS

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

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

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

88.29 (1.1) Same

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

88.29 (2) Error in financial statement

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

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

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

88.29 (4) Supplementary report

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

88.29 (5) Auditor

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

88.29 (6) Exception re auditor's report

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

88.29 (9) Electronic filing

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

88.29 (10) Documents filed after filing date

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

88.29 (11) Report by clerk

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

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

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

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

92(4) Offences by registered third party

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

(a) if the registered third party incurs expenses that exceed the amount determined under section 88.21; or

(b) if the registered third party files a document under section 88.29 or 88.32 that is incorrect or otherwise does not comply with that section.



Date

Jeff Bunn – Deputy City Clerk

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

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**Notice of Filing Requirements and
Penalties (Third Party Advertisers) - Acknowledgement
2026 Municipal and School Board Election**

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

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

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

Legal name of Registered Third Party

Registered Third Party's Signature

Date

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

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

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


$$33,520 \times \$0.05 + \$5,000 = \mathbf{\$6,676.00}$$

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

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

$$\$6,676.00 \times 10\% = \mathbf{\$667.60}$$

Date



Jeff Bunn – Deputy City Clerk

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

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

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

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

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

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

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

Legal name of Registered Third Party

Registered Third Party's Signature

Date

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Third Party Advertiser
Election Advertising Campaign Bank Account
2026 Municipal and School Board Election

Election Campaign Bank Account

Section 88.26 of the *Municipal Elections Act, 1996, as amended* states that:

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.

As such, you must open a bank account exclusively for the advertising campaign if you accept any contributions (including contributions of money from yourself) or incur any expenses. All contributions (including contributions you make yourself) must be deposited into the campaign bank account. All expenses must be paid from the campaign bank account.