



**Clarington
Votes**

Third Party Advertisers' Manual

Clarington Municipal Elections 2026

As of April 9, 2026

If this information is required in an alternate format, please contact the Accessibility Coordinator at 905-623-3379 ext. 2131.

If you have any questions regarding Clarington's Municipal Elections, contact the Municipal Clerk's Division at:

Election Hotline: 905-697-4747

Election Email: votes@clarington.net

Website: www.Clarington.net/Votes

Clarington

Document Change Tracker

Current Document Date: **April 9, 2026**

Changes:

Change Date	Main Changes	Affected Sections
April 9, 2026	N/A	N/A

Table of Contents

Part A	1
Introduction	1
1. Clerk’s Division Election Staff.....	1
2. Definitions.....	1
3. Important Dates.....	2
4. What is a Third Party Advertiser (TPA)?.....	3
Part B	4
Qualifications	4
1. Who can register as a third party advertiser?	4
2. Who cannot register as a third party advertiser?	4
Part C	5
Registration Information	5
1. How to Register.....	5
2. Registration Period.....	6
3. Public Information.....	6
Part D	7
Campaign Information	7
1. Duties of the registered third party advertiser.....	7
2. Expenses.....	8
3. Campaign Spending Limits.....	9
4. What is the Campaign period?	10
5. Election Contributions.....	11
6. Contribution receipts.....	14
7. Fundraising.....	14
8. Financial Reporting Requirements	15
9. Supplementary Financial Statements.....	17
10. Compliance and Enforcement.....	17
11. Campaign Surplus.....	18
Part E	19
Third party advertisements	19
1. Mandatory information in third party advertisements.....	19
2. Mandatory information for broadcasters and publishers.....	19

3. Election Signs.....	20
4. Campaign material around an Election Assistance Centre.....	21
5. Web and Social Media Advertising.....	21
6. Accessibility.....	21
7. Maps.....	22
Appendix 1	23
Preliminary Certificate of Maximum Campaign Expenses	23
Appendix 2	24
Notice of Filing Requirements and Penalties.....	24

Part A

Introduction

This manual provides assistance to individuals, corporations and trade unions intending to register as a Third Party Advertiser (TPA) in the Municipality of Clarington.

This document is intended only as a guide to certain provisions of relevant legislation and does not purport to recite all applicable statutory references. Prospective advertisers must satisfy themselves through their own determination that they have complied with all regulations and that they are qualified to register and not disqualified by law.

As the campaign progresses, TPAs will receive additional information from the Clerk's Office, primarily via email. Therefore, it is imperative that they maintain up-to-date contact information with the Clerk's Office. To make changes, use the TPA Information Change Form. The primary mode of communication from the Municipal Clerk to TPAs will be via email unless notice is required, by law, to be sent via registered mail. It is important that you claim your mail.

We encourage you to visit the election website at www.clarington.net/votes on an ongoing basis for municipal election information.

1. Clerk's Division Election Staff

June Gallagher, Municipal Clerk and Returning Officer

John Paul Newman, Deputy Clerk

Shelagh Staunton, Records and Elections Coordinator

All municipal elections-related emails should be sent to votes@clarington.net.

Election Hotline: 905-697-4747

Website: www.clarington.net/votes

Regular Office Business Hours, excluding statutory holidays, are:

8:30 a.m. to 4:30 p.m.

8 a.m. to 4 p.m. in July and August

2. Definitions

See the 2026 Clarington Municipal Elections, Clerk's Procedures and Rules for a complete list of definitions.

3. Important Dates

Date	Details
March 25, 2026 and April 14, 2026	Election Information Session for Candidates and TPAs offered by the Ministry. Session to be recorded.
May 1, 2026 to October 23, 2026	Third Party Advertiser Registrations may be filed, when the Clerk's Office is open.
September 6, 2026	Election signs may be displayed starting on this date.
September 30, 2026	Certificate of Maximum Campaign Expenses provided to Candidates and Registered TPAs.
Late September or Early October 2026	Voter Information Letters are mailed to eligible voters on the voters' list.
October 20 to October 26, 2026	Voting Period – beginning at 10 a.m. on October 20 and ending at 8 p.m. on Voting Day (October 26, 2026)
October 23, 2026	Last day for registration of TPAs – during office hours.
October 26, 2026	Voting Day
October 29, 2026	Election signs shall be removed before this date.
December 31, 2026	Last day of Regular Campaign Period. Notification of Extension of Campaign, if applicable, shall be provided to the Municipal Clerk.
March 30, 2027	Filing Date (before 2 p.m.) - for period from date Registration was filed through to December 31, 2026. Note: Even if the TPA is extending their campaign, they must submit a report for the campaign period which ran from the date of Registration through to December 31, 2026.
June 30, 2027	End of Extension for Campaign to eliminate deficit.
September 24, 2027	1st Supplementary Filing Date before 2 p.m. – for 1st Supplementary Reporting Period from January 1, 2027 through to June 30, 2027. Note: Auditor's Report and Financial Statements are to include all of the information submitted in the first report which was submitted on, or before, March 30, 2027, and any additional information which occurred during the supplemental reporting period.

4. What is a Third Party Advertiser (TPA)?

Ontario residents, corporations, and trade unions that will incur expenses for advertisements related to the promotion, support or opposition of a candidate, or take a position on a “yes” or “no” question on the ballot, in any broadcast, print, electronic, or other medium must register as a TPA.

Part B

Qualifications

1. Who can register as a third party advertiser?

Only the following persons and entities are eligible to file a notice of registration:

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

2. Who cannot register as a third party advertiser?

Persons and entities that are not eligible to file a notice of registration include:

- A candidate whose nomination has been filed under section 33 of the Municipal Elections Act.
- 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.

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. As per subsection 1(3) of the MEA, two or more corporations are deemed to be a single corporation,

- (a) if one of the corporations controls the others, either directly or indirectly;
or
- (b) if all of the corporations are owned or controlled by the same person or group of persons, either directly or indirectly.

Note: It is the responsibility of the advertiser to ensure that they are qualified to register as a third party advertiser.

Part C

Registration Information

Registration allows a TPA to promote or oppose any candidate running any race within the municipality.

If a TPA wants to advertise in more than one municipality, they will have to register in each municipality. This also means that each registration is a separate campaign with its own spending limits. TPAs register in single or lower tier municipalities, not upper tier municipalities. For example, with respect to advertisements for or against a municipal candidate, TPAs shall register in each lower tier municipality in which they wish to advertise.

1. How to Register

The individual filing the Notice of Registration will be required to provide:

- A completed copy of the Notice of Registration (Form 7);
- A declaration of qualification signed by the individual or by a representative of the corporation or trade union, as the case may be (Form 7); and
- Proof of identity.

The Notice of Registration may not be faxed, mailed or emailed, as an original signature is required. E-Filing of TPAs' Notice of Registration is not permitted.

If the Notice of Registration is filed by an agent of the TPA, the following is also required:

- The Declaration of Qualification included on Form 7, the Notice of Registration – Third Party, shall be signed by the TPA or the Official Representative of the TPA in the case of a corporation or trade union, before being delivered by the agent,
- A signed letter from the TPA, appointing the agent,
- In the case of an individual, a copy of the TPA's ID showing the TPA's name, address and signature, and
- The agent's ID.

Registrations are deemed to only be accepted if they are accepted by a designated Staff member of the Clerk's Division.

There is no registration fee for third party advertiser's, but the Clerk must examine the registration and then certify the notice of registration if deemed compliant or reject the registration.

2. Registration Period

- Notices of Registration may be filed when the Municipal Clerk's Office is open starting May 1, 2026, at 8:30 a.m.
- The deadline for an individual, corporation or trade union to submit a Notice of Registration is Friday, October 23, 2026, at 4:30 p.m.

3. Public Information

The information contained in the Notice of Registration is deemed to be a public record in accordance with s. 88(5) of the Municipal Elections Act, 1996, as amended, and may be inspected by any person at the Municipal Clerk's Office at a time when the office is open.

Unless additional information is authorized by the TPA, only the name of the TPA will be added to the website.

Any changes to information provided by the TPA on the Personal Information Release Consent Form or Registration Form shall be submitted to the Municipal Clerk via the TPA Information Change Form which can be obtained by emailing the election email.

Any changes, requested by a TPA, made to information on the Clarington election website will be updated by the end of the next business day.

Part D

Campaign Information

1. Duties of the registered third party advertiser

As outlined in subsection 88.26(1) of the MEA, the registered TPA 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.

An individual, corporation, or trade union cannot raise, or spend, any money on third party advertisements that will appear during an election in the Municipality of Clarington until they have registered as a TPA and opened a bank account exclusively for the purposes of the election campaign.

2. Expenses

What are Expenses?

Campaign expenses are the costs that a TPA incurs during the campaign except for expenses related to the preparation of an auditor's report. If the TPA is required to include an auditor's report with their financial statement, they may incur these expenses after the campaign period has ended. These expenses must also be reported on their financial statement.

Expenses must be paid from the campaign bank account. If a credit card is used to pay for purchases they should make sure that they 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.

Goods and services that are contributed to their campaign are also expenses. They should be treated as if the contributor gave the candidate money and the candidate went out and purchased the goods and services – both the contribution and the expense should be recorded.

If the TPA is given a special discount on a good or service that they are purchasing for their campaign, they should record the expense as if they were not given the discount (since the value of the discount is considered to be a contribution of the good or service to their campaign). If the TPA is offered a discount, they should make sure that whoever is offering the discount is entitled to make a contribution to their campaign.

Types of Expenses

Any costs incurred for goods or services by, or on behalf of, a registered TPA are considered expenses. Most expenses are subject to a maximum campaign expense limit, however, under Section 88.21 (8) of the MEA the following expenses are exempt from counting towards a registered TPA's expense limit:

- Audit and accounting fees.
- The cost of holding fund-raising functions.
- The cost of holding parties and making other expressions of appreciation after the close of voting (subject to limits).
- Expenses relating to a recount or controverted election.
- Expenses relating to a compliance audit.
- Expenses that are incurred by a registered TPA with a disability directly related to the disability and that would not have been incurred but for the election to which the expenses relate.

See Section 88.19 of the MEA for more expense information. NOTE: Section 88.19(4) states:

For greater certainty, the cost of holding fund-raising functions does not include costs related to,

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

3. Campaign Spending Limits

The spending limit covers expenses that are incurred between the beginning of the campaign and Voting Day. Expenses that are incurred between the day after Voting Day and the end of the campaign are not subject to the spending limit except for parties or other expressions of appreciation, which has its own spending limit.

Note: If an expense is incurred before Voting Day, but not paid until after Voting Day, it would still be subject to the spending limit.

Similarly, expenses related to parties and expressions of appreciation are subject to that spending limit regardless of when they are incurred.

At the time of filing a Notice of Registration, the Municipal Clerk, or designate, shall provide the individual, corporation, or trade union with a statement of maximum campaign expenses. See the “Preliminary Certificate of Maximum Campaign Expenses” in Appendix 1.

4. What is the Campaign period?

Starts: The campaign period begins on the day on which the individual, corporation, or trade union is registered as a TPA in relation to the election in the Municipality.

Ends: (a) December 31, 2026;

OR

(b) On the day the TPAs registration is withdrawn under subsection 88.6(1) or deemed to be withdrawn under subsection 88.6(1);

OR

(c) on the day the TPA files the documents under section 88.29, as long as the documents are filed after Voting Day and before December 31, 2026.

Extension: If the registered TPA has a deficit at the time the campaign period would otherwise end the period may continue to June 30, in the year following the regular election, provided the registered TPA notifies the Municipal Clerk in writing on or before December 31, in the year of the regular election, of their intention to extend the period.

End of Extension: The extension period ends the earliest of:

- i) June 30, 2027,
- ii) the day the registered TPA notifies the clerk in writing that they will not accept further contributions, and
- iii) the day that further contributions = [expenses incurred during the extension campaign period] + [the amount of deficit at the start of extension campaign period]. For clarity, this is when the TPA no longer has a deficit.

5. Election Contributions

Pursuant to Section 88.15 (3) of the MEA, money, goods and services given to Registered TPAs for use in their campaign are contributions, including money, goods and services that the registered TPA gives themselves. Contributions include, but are not limited to:

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

The MEA requires the TPA to report the contributions received and expenses incurred during the campaign period.

A cash contribution cannot exceed \$25.

Goods and Services Donated and Deemed not to be Contributions

In accordance with subsection 88.15(4) of the MEA, the following are deemed **not** to be contributions:

- The value of services provided by voluntary unpaid labour.
- The value of services provided voluntarily, under the direction of the person or the individual, corporation or trade union, by an employee whose compensation from all sources for providing the services does not exceed the compensation the employee would normally receive for the period the services are provided.
- An amount of \$25 or less that is donated at a fund-raising function.
- The amount received for goods and services sold at a fund-raising function, if the amount is \$25 or less.
- The amount of a loan under section 88.17.
- For a person referred to in subsection (1), the value of political advertising provided without charge on a broadcasting undertaking as defined in section 2 of the Broadcasting Act (Canada), if,

- it is provided in accordance with that Act and the regulations and guidelines made under it, and
- it is provided equally to all candidates for office on the particular council or local board.

Timing of Contributions

Contributions can be solicited by or accepted on behalf of a registered TPA if the registered TPA has registered with the municipality where they intend to publish advertisements. During the restricted period (May 1, 2026 – Voting Day), contributions may only be accepted during a registered TPA’s campaign period (the time at which the registration is filed up until December 31, 2026, barring any applications to extend the campaign period by the registered TPA). Any contributions received outside the campaign period during the restricted period that cannot be returned to the contributor (including any anonymous contributions) must be turned over to the Municipal Clerk. A registered TPA must make reasonable efforts to satisfy themselves that a contributor is entitled to make contributions.

Eligible Contributions

Campaign contributions are any money, goods or services that are given to a registered TPA for use in their campaign, including money and goods that a third party contributes to their own campaign.

The following persons and entities may make a contribution to a registered TPA:

- Any person who is a resident of Ontario.
- A corporation that carries on business in Ontario.
- A trade union that holds bargaining rights for employees in Ontario.
- The registered TPA and, in the case of an individual, their spouse.

The following persons and entities **shall not** make a contribution to a registered TPA:

- 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 a local board.

Contribution Limits

Individuals may contribute a total of \$1,200 to a registered TPA in relation to third party advertisements that appear during an election in the Municipality of Clarington.

Individuals may not contribute more than \$5,000 in total to two, or more, registered TPAs registered in the Municipality of Clarington.

Contributions greater than \$25 may not 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 come from.

Registered third parties are required to inform each of their contributors of these contribution limits.

Returning Ineligible Contributions

Where a registered TPA learns that a contribution has been made or accepted in contravention to any provision of the MEA, the registered TPA shall immediately return the contribution. If this is not possible, any such contribution shall be provided to the Municipal Clerk. The following are examples of a contribution that must be returned or paid to the Municipal Clerk:

- any contribution of money made or received in contravention of the MEA which has not been returned to the contributor as soon as possible after the registered TPA became aware of the contribution
- made outside the campaign period
- from an anonymous source (except for donations of \$25 or less at a fundraising event)
- from an ineligible source (e.g. someone who doesn't live in Ontario, a corporation, trade union, etc.)
- greater than the \$1,200 limit or the \$5,000 total limit per jurisdiction;
- a cash contribution greater than \$25
- from funds that do not belong to the contributor who gave them to the candidate.

6. Contribution receipts

TPAs 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 TPA must determine the value of the goods or services and issue a receipt for the full value.

If a TPA receives a cheque from a joint personal account, the receipt must be issued only to the person who signed the cheque. The contribution can only come from one person.

The TPA is required to list the names and addresses of every contributor who gives more than \$100 total to the campaign in the financial statement. TPAs 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.

Note: Contribution receipts are not tax receipts. Contributions to municipal election campaigns cannot be claimed against provincial or federal income taxes.

The following are recommended best practices for receipts:

- ensure that receipts are stored in a secure place
- have a multi-part receipt (one for contributor, one for candidate to keep)
- make sure that receipts are sequentially numbered
- consider including contribution limits on the receipt
- have the bank provide monthly statements and cancelled cheques for the account
- produce duplicate deposit slips for every deposit
- maintain a petty cash fund.

7. Fundraising

Fundraising activities may be held for a registered TPA and are subject to rules established in the MEA if occurring during the restricted period. The MEA defines a fundraising function as “an event or activity held by a registered TPA or under its direction for the purpose of raising funds in relation to third party advertisements”.

Fundraising events and activities can only be held during the campaign period. The TPA must record the gross income (including ticket revenue and other revenue) and the expenses related to each event and activity on the campaign financial statement.

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

If the ticket price is more than \$100, the TPA must include these contributions in Table 1 on the campaign financial statement (Form 4). If the ticket price is less than \$100 and a person who buys a ticket makes other contributions totalling more than \$100 (including the cost of the ticket), the TPA must record these contributions – including the cost of the ticket – in Table 1.

Section 88.19 (4) provides that a fundraising function does not include costs related to:

- Events or activities that are organized for the purpose of promoting public awareness of a candidate and at which the soliciting of contributions is incidental.

For instance, If a TPA holds an event to promote their campaign and the TPA happens to receive some contributions or ask people to consider contributing to the campaign, this would not qualify as a fundraising event.

- Promotional materials in which the soliciting of contributions is incidental.

For instance, if a TPA has a sentence in their campaign brochure asking people to make a contribution, or giving them information about how to contribute, this would not be a fundraising brochure since its primary purpose is to promote the candidate's campaign, not to raise money.

8. Financial Reporting Requirements

TPAs are responsible for keeping records of the financial activities related to their campaign. The MEA does not require TPAs to use any specific accounting system. TPAs 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.

TPAs should also review the Campaign Financial Statement – Form 8 to make sure that TPAs are keeping records of all the information that must be included in the statement.

Registered TPA's financial statements (and auditor's report, if applicable) are deemed to be public documents and will be posted on the Municipality's Website in their entirety. The documents will be available to the public until the next council takes office following the next regular election.

Registered TPAs are required to file a complete and accurate financial statement (Form 8) for the period from the day the registered TPA filed their Notice of Registration until December 31, 2026. This includes TPAs who withdrew their registration.

E-filing of Financial Statements

Although the MEA allows that “the Clerk may provide for electronic filing under this section and may establish conditions and limits with respect to electronic filing”, Clarington will only be accepting hard-copy financial statements.

Deadline for Financial Statements

A Registered TPA shall file, with the Clerk with whom the registration was filed, a financial statement in the prescribed form, for a regular election on, or before, 2 p.m. on the last Friday in March in the year following the regular election (Tuesday, March 30, 2027, due to Good Friday and Easter Monday).

Auditor’s Report

TPAs whose campaign contributions and total expenses are each equal to, or less than, \$10,000 are not required to file an auditor’s report with the financial statement.

TPAs whose campaign contributions exceed \$10,000, or whose total campaign expenses exceed \$10,000, are required to file an auditor’s report with the financial statement.

The auditor’s report must be prepared by an auditor licensed under the Public Accounting Act, 2004. Before a TPA hires someone to prepare the report, they should ensure that they are properly qualified.

A TPA can incur expenses relating to the auditor’s report after December 31, 2026. These expenses do not count toward their spending limit. Include these expenses on the financial statement that the TPA is filing.

Errors on Form

If a TPA filed their financial statement prior to the filing date of 2 p.m. on March 30, 2027, for the campaign period ending December 31, 2026, and then noticed an error, they can withdraw the statement and refile the financial statement and auditor’s report (if applicable) on or before the 2 p.m. on March 30, 2027 deadline.

Extending the Campaign

If the TPA notifies the Municipal Clerk on, or before, December 31, 2026, of the fact that their campaign has a deficit and they wish to extend their campaign period, the TPA will be required to submit a supplementary report for the supplementary period. The supplementary reporting period runs from January 1, 2027 – June 30, 2027.

If a registered TPA notifies the Clerk of an extension to their campaign, they are still required to submit a financial statement by March 30, 2027, to account for all expenses related to their campaign period up to December 31, 2026. Additionally, they must also file a supplementary financial statement by September 24, 2027, accounting for all expenses related to their campaign period up to June 30, 2027. The supplementary statement is to cover the entire campaign period, updated to reflect changes to the registered TPA's election campaign finances during the extended campaign period.

9. Supplementary Financial Statements

The final date for registered TPAs, who extended their campaign, to file their supplementary financial statement is September 24, 2027, at 2 p.m. The statement covers the period from the day the registered TPAs filed their Notice of Registration until June 30, 2027.

A registered TPA must notify the Municipal Clerk, in writing, of any Court extension by 2 p.m. on Friday, September 24, 2027.

If an extension to a filing deadline is required, it must be sought from the court prior to the regular or supplementary filing deadline (whichever is applicable). The court cannot extend the filing deadline by more than 90 days. If the financial statement is not filed by the deadline and no extension through the courts has been sought and obtained, the penalties (i.e. not entitled to register as a TPA in the next election) are to take effect immediately (Section 88.27 of the MEA can be referenced for further information related to penalties associated with failure to meet financial filing requirements). See Appendix 2 for Notice of Filing Requirements and Penalties.

10. Compliance and Enforcement

Compliance Audits

Each municipality and school board must appoint a Compliance Audit Committee.

If an eligible elector believes that a TPA has contravened the election finance rules, they may apply for a compliance audit of the TPA's campaign finances even if the TPA fails to submit a financial statement by the deadline. The application must be in writing and must set out the reasons why they believe the TPA contravened the rules.

An application for a compliance audit must be submitted to the Clerk, who conducted the election within 90 days of the deadline, to file the 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, they will appoint an auditor to conduct a compliance audit of the TPA's campaign finances. The auditor is entitled to have access to all of the financial records related to the campaign. The auditor will produce a report, which the TPA is entitled to receive.

The Committee will meet to consider the auditor's report. If the report concludes that there is an apparent contravention of the Act, the Committee will decide whether to commence legal action.

The Committee does not have any authority to set penalties. Only the court can decide if the TPA actually contravened the Act and, if so, which penalties should apply. See Appendix 2 for Notice of Filing Requirements and Penalties.

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.

11. Campaign Surplus

At the time of filing the Financial Statement, if the TPA's Financial Statement or Supplementary Financial Statement shows a surplus and the election campaign period has ended at the time the statement is filed, they shall, when the statement is filed, pay the surplus to the Municipal Clerk with whom the TPA's Registration was filed.

Prior to paying over any surplus monies to the Municipal Clerk, the registered TPA who made a contribution to their campaign or in the case of an individual, their spouse has made a contribution to their campaign may, after the campaign period ends but before filing the financial statement or supplementary financial statement, refund to themselves or their spouse an amount that does not exceed the lesser of the relevant contribution(s) and the surplus.

If a registered TPA's campaign period recommences due to reasons provided for by various sections in the MEA (i.e. recount, compliance audit, controverted election), and the TPA notifies the Municipal Clerk in writing, the amount held in trust by the Municipal Clerk shall be paid to the registered TPA with interest.

The amount becomes the property of the Municipality or local board, as the case may be when all of the following conditions are satisfied:

1. The campaign period has ended under paragraphs 2, or 3 of section 88.28.
2. It is no longer possible to recommence the campaign period under paragraph 4 of subsection 88.28.
3. No compliance audit has been commenced.
4. The period for commencing a compliance audit has expired.

Part E

Third party advertisements

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, or a “yes” or “no” question on the ballot. This does not include:

- advertisements by, or under, the direction of a candidate;
- an advertisement where no expenses are incurred by the person/entity in relation to the advertisement;
- an advertisement given or transmitted by an individual to employees, by a corporation to its shareholders, directors, members or employees or by a trade union to its members or employees.

All individuals, corporations and trade unions must register before incurring any expense related to third party advertisements appearing between May 1, 2026, and Voting Day.

1. Mandatory information in third party advertisements

All third party advertisements shall contain:

- The name of the registered TPA.
- The municipality where the registered TPA is registered.
- A telephone number, mailing address or email address at which the registered TPA may be contacted regarding the advertisement.

2. Mandatory information for broadcasters and publishers

A registered TPA is not permitted to allow a third party advertisement to appear during the restricted period unless the broadcaster/publisher has been provided the following in writing:

- The name of the registered TPA.
- The municipality where the registered TPA is registered.
- The name, business address and telephone number of the individual who deals with the broadcaster or publisher under the direction of the registered TPA.

Obligations of Publishers/Broadcasters

Broadcasters and Publishers are not permitted to cause an election campaign advertisement to appear, if the Mandatory Information outlined above has not been provided.

The publisher and/or broadcaster must maintain the following information for four years after the date the advertisement appears and shall allow the public to inspect such records during normal business hours:

- The name of the registered TPA;
- The name, business address and telephone number of the individual who deals with the publisher/broadcaster under the direction of the registered TPA;
- The municipality where the registered TPA is registered;
- A copy of the advertisement or the means of reproducing it for inspection; and
- A statement of the charge made for its appearance.

Use of Corporate Resources

The MEA prohibits a municipality from making a contribution to a TPA. The Act also prohibits the TPA, or someone acting on the TPA's behalf, from accepting a contribution from a person who is not entitled to make a contribution. Since contributions may take the form of money, goods or services, any use by a TPA of the municipality's resources for their election campaign would be viewed as a contribution and therefore, a violation of the Act. Information made available to the public on the Municipality's election website does not constitute a contribution to a TPA. This information may include the phone number, address, social media, and email address provided by the TPA on their Registration Form.

All municipal facilities are to be free from any form of campaigning or campaign material. This includes anything that is considered to be election signage and/or communications for the purpose of soliciting electors. This prohibition is extended to both the internal and external areas associated with municipal property.

The MEA mandates that, while a voter is in a voting place, no one shall attempt to, directly or indirectly, influence how a voter votes, and that no campaign material or literature may be displayed. Election Officials and Municipal Law Enforcement Officers have been instructed to remove, or ask to be removed, all campaign materials (including buttons, pamphlets, posters, signs, vehicles etc.) from all municipal facilities.

For more information, please refer to Clarington's Use of Corporate Resources for Election Purposes Policy.

3. Election Signs

TPAs must follow the election sign requirements set out in Clarington's Municipal Election Sign By-law. A summary document is also provided in the TPA Information Package.

An election sign deposit is required if the TPA is planning to erect signs, and prior to displaying any signs.

4. Campaign material around an Election Assistance Centre

Campaign material is not permitted at an EAC.

When an EAC is located within public premises, the entire property and all the boundaries associated with it are considered part of that EAC.

When an EAC is located on private premises, such as apartment or condominium buildings, all of the common elements of those buildings are considered part of the EAC. Individual units, however, are not considered common elements and their doors, windows, balconies, etc., do not fall under the jurisdiction of the Municipality of Clarington.

On both public and private premises, "premises" includes the parking lot, adjoining fences, and adjacent road allowances. The Municipality of Clarington utilizes only a specific area for an election assistance centre and has no jurisdiction over adjacent private properties.

5. Web and Social Media Advertising

An advertisement in relation to an election is not considered a third party advertisement if there is no expense incurred for its production and publication. This is generally applicable to free web and social media advertising (e.g. posts on Facebook, or other web and social media platforms are not considered third party advertisements unless the content posted to these platforms incurred expenses for their production or publication). Registration as a TPA is therefore not necessary if the only means of advertising to be engaged is communication through social media platforms (assuming no expenses are incurred to do so).

Web and social media advertising that does incur costs will require registration as a TPA.

6. Accessibility

Information Sessions

All TPA Information Sessions will be held in accessible locations (and may be held virtually).

Clarington's Municipal Elections Accessibility Plan

TPAs will receive a copy of Clarington's Municipal Elections Accessibility Plan, which outlines how the Municipality will ensure the election is accessible.

Election Assistance Centres

Each EAC will be equipped with tools to assist voters with disabilities, including note pads and pens to allow Election Officials to more easily communicate with those who are deaf, deafened, or hard of hearing.

Persons with disabilities may be accompanied by a support person within the EAC. In addition, the Election Officials in each EAC may assist the voter in casting their ballot. Prior to entering the voting booth, the Election Official shall, in conjunction with the person with the disability, determine the extent to which they need assistance and the best way in which this assistance can be provided. This may include making selections on the voting device as directed by the voter.

7. Maps

An interactive online ward map is available on the Clarington website at www.clarington.net/WardMap.

Appendix 1

Preliminary Certificate of Maximum Campaign Expenses (As of March 23, 2026)

In accordance with Section 88.21(15) of the Municipal Elections Act, 1996, as amended, (the Act), the following is a calculation of the applicable estimated maximum amount of expenses for Third Party Advertisers, based on the number of electors on the voters' list on September 15, 2022. The calculation is based upon the prescribed formula as detailed in Sections 7-8 of Regulation 101/97.

The maximum amount of campaign expenses that a registered third party advertiser is permitted to incur during the restricted period (May 1, 2026 to October 26, 2026) is **\$8,696.85**.

The maximum amount of expenses that a registered third party advertiser is permitted to incur for parties after Voting Day is **\$869.68**.

Please note that, in accordance with the Act, a further calculation regarding the Maximum Campaign Expenses will be provided to each registered TPA on, or before, September 30, 2026 (based on the 2026 voter counts). The higher of these figures will be the Maximum Campaign Expense Limits.



June Gallagher, B.A., Dipl. M.A.
Municipal Clerk

Appendix 2

Notice of Filing Requirements and Penalties

Note: this is provided for convenience only and should not be relied upon. Third Party Advertisers should review the Act directly.

In accordance with Section 88.29 (7) of the Municipal Elections Act, 1996, as amended, you are hereby notified of the following election campaign filing requirements and penalties:

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

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

(b) in the case of a by-election, as of the 45th day after voting day. 2016, c. 15, s. 61.

(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.

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

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

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

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

(6) No auditor's report is required if the total contributions received and total expenses incurred in the registered third party's campaign in relation to third

party advertisements during an election in the municipality up to the end of the relevant period are each equal to or less than \$10,000.

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

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

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



June Gallagher, B.A., Dipl. M.A.
Municipal Clerk