



The Corporation of the Township of Elizabethtown-Kitley

Third Party Advertisers' Package

2026 Municipal Elections

Version 1

Approved by the
Clerk / Returning Officer of
The Township of Elizabethtown-Kitley
this 24th day of April 2026

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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 \(Form 8\)](#)

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

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

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)



The Corporation of the Township of Elizabethtown-Kitley

Policy and Procedure Manual

ADM	Policy Type:	Administrative/Council
Administrator-Clerk	Approval Date:	
	Effective Date:	
	Last Revision Date:	March 8, 2022
Use of Corporate Resources for Election Purposes Policy		

Introduction

As leaders of this community, all members of Council are held to the highest standards of conduct and ethical behaviour. In practical terms, this obligation requires that during a municipal election year, all members of Council who are also candidates must avoid any conflict between personal interest and official duties, and any potential conflict be resolved in favour of public interest. While the business of the Township of Elizabethtown-Kitley must continue to be carried out during the entire term of Council, members are responsible for ensuring that corporate resources are not used for any election-related purpose. For these reasons, it is necessary to establish guidelines on the appropriate use of corporate resources during an election period to protect the interests of both the members of Council and the Township of Elizabethtown-Kitley.

Further, the *Municipal Elections Act, 1996*, Section 88.18 states that before the first day of May in the year of a regular election, municipalities shall establish rules and procedures with respect to the use of municipal resources during the election campaign period.

Legislative Authority

The *Municipal Elections Act, 1996*, as amended (the “Act”), permits candidates to file nominations in a municipal election year as early as the first day of May that the Clerk’s Office is open. Once a candidate has filed a nomination paper, they can begin to campaign, raise campaign funds or incur campaign expenses in accordance with the provisions of the Act.

Contributions are defined under Campaign Contributions, Subsection 88.15 of the *Municipal Elections Act, 1996*. Further, Subsection 88.8(4) (5) states “the following shall not make a contribution – The Crown in the right of Canada or Ontario, a municipality or local board”. In addition, Subsection 88.8(7) states that “a candidate may only accept a contribution from a person or entity that is entitled to make a contribution”. Upon conviction, penalties for breaching the campaign financing provisions of the Act include fines of not more than \$50,000 for a Corporation and up to \$25,000 for an individual.

In defining contributions as money, goods and services, it is apparent that the use of the Corporation's resources relative to an election campaign would be in violation of the *Municipal Elections Act*. Resources would include, but are not limited to the following: facilities, equipment, supplies, services, staff or other resources of the municipality. Further, the use of staff services, or any person receiving compensation from the municipality, during their regular working hours is also deemed to be in contravention of the Act.

Guidelines

The following guidelines shall be used for the Corporation of the Township of Elizabethtown-Kitley, from the commencement of the Nomination and Campaign Period (1st business day in May) until the end of the Election Day (3rd Monday in October) regarding the use of corporate resources for election purposes:

Members of Council and all candidates for the municipal election who have submitted their Nomination Paper to the Clerk or are intending to run for re-election shall not:

- use the facilities, equipment, supplies, services, staff or other resources of the Corporation of the Township of Elizabethtown-Kitley for any election campaign or campaign-related activities. Such resources could include but are not limited to: postage or the use of fax or photocopy machines, phones and computers;
- use municipally funded expense allowances for electoral purposes or electoral gain;
- undertake any campaign-related activities on any municipal property unless full market value rent is paid. No campaign-related activities shall be allowed at the municipal offices in New Dublin and Toledo, the public works facility in New Dublin and Toledo or the three fire stations at any time;
- use business cards, envelopes, letterhead or any material imprinted with the municipal logo for election purposes;
- enlist the use of Township staff to work in support of a municipal candidate during working hours unless they are on a leave of absence without pay, lieu time, or vacation leave;
- print or distribute any material paid for by the municipality that illustrates that a Member of Council or any other individual is registered in any election or where they will be running for office;
- profile, or make reference to, in any material paid for by the municipality, any individual who is registered as a candidate in any election;
- print or distribute any material using municipal funds that makes reference to, or contains the names or photographs, or identifies registered candidates for municipal elections; minutes of regular and special Council and/or Committee Meetings, in print or virtual, being exempt;

use any website or domain names that are funded by the municipality for the dissemination of election-related messages and material.

Limitation

Nothing in these guidelines shall preclude a member of Council from performing their duties as Mayor or Councillor, nor inhibit them from representing the interests of the constituents who elected them to office.

Administration

In accordance with the *Municipal Elections Act, 1996*, as amended, the Clerk or designate shall take the necessary action to give effect to this guidelines. All complaints received from the public shall be in writing and addressed to the Clerk.

Election Sign Policy

Under the authority of the Public Transportation and Highway Improvement Act the Ministry through the issuance of a permit controls all visible signing upon or within 400 metres of the provincial highway right-of-way.

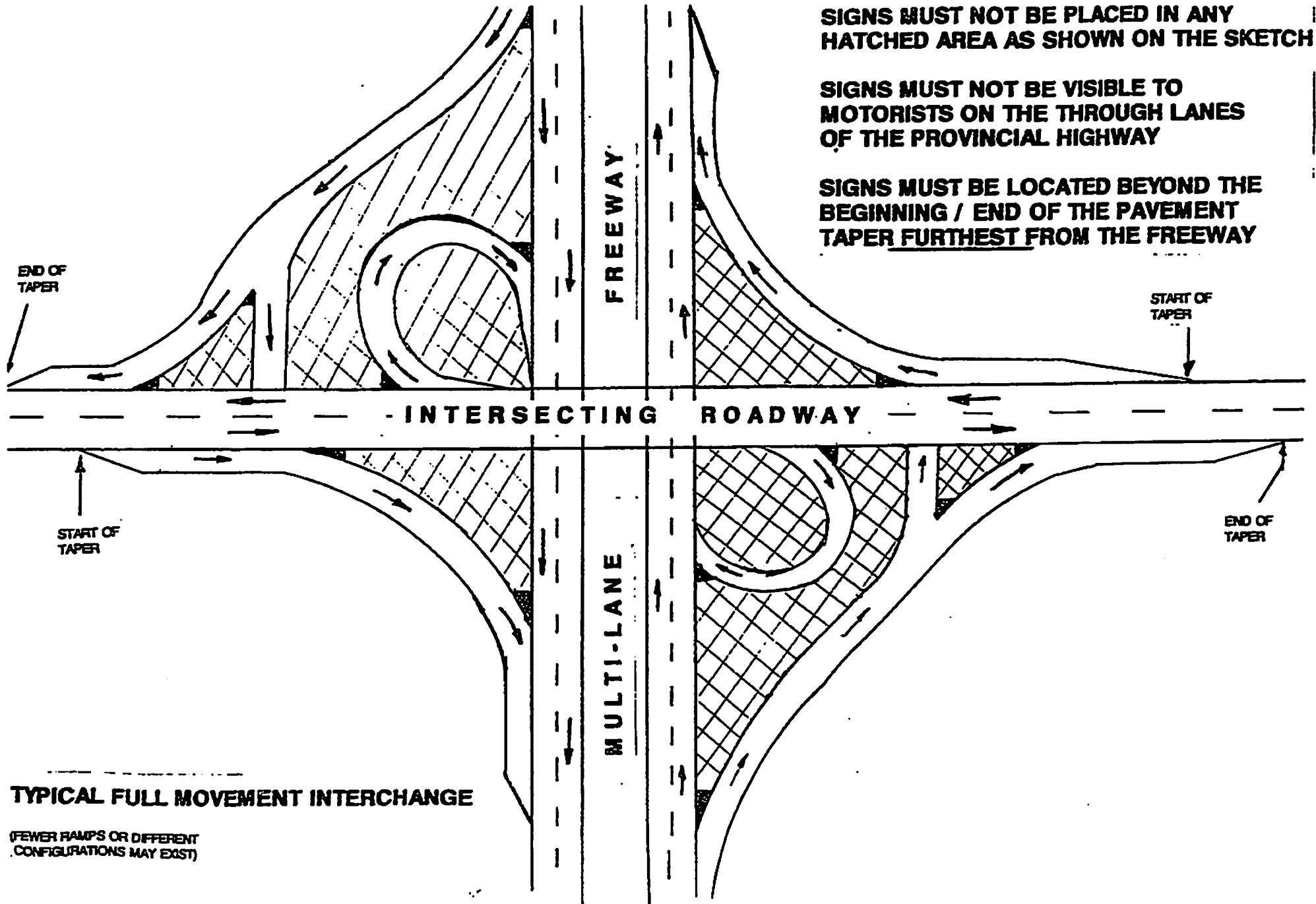
Election signs placed by, or on behalf of, a candidate or a political party and signs designed to encourage citizens to vote must follow these restrictions governing election signs that are visible from a provincial highway system.

1. An election sign **must not** be placed upon or adjacent to the right-of-way of a Class 1 - Freeway or a Class 2 - Staged Freeway (i.e. Hwy 401, 115, etc). See attached typical diagram for freeway/staged freeway interchange election sign placement.
2. Election signs may be erected on the right-of-way or adjacent to a Special Controlled Access, Major or Minor Highway (i.e. Hwy 7, Hwy 35) **after an official election has been issued** or for **municipal elections** in accordance with any By-Law outlining a time frame for the placement of municipal election campaign signs.
3. Signs up to 0.7 m² (8 sq. ft.) in size **must be** placed at least 4 m (12 ft.) from edge of pavement. Signs over 0.7 m² (8 sq. ft.) and up to 3.7 m² (40 sq. ft.) **must be** placed at the outer limit of the right-of-way (i.e. fence line). Election signs **must not** exceed 3.7 m² (40 sq. ft.).
4. An "election sign" **must not** be affixed to a permanent or an official sign or to guide rail or other highway structure or facility and **must not** be placed where it may interfere with visibility, an official sign, traffic signal, or other safety device.
5. Portable read-o-graph sign trailers **must not** be placed upon a provincial highway right-of-way. Portable read-o-graph sign trailers may be utilized providing they are erected on private property that is zoned commercial and meets all the requirements of the ministry for portable read-o-graph signing.
6. A Sign Permit or a Letter of Approval for any signs erected under these instructions is not required.
7. Election signs **must be** removed from the Ministry right-of-way and adjacent properties within three (3) working days after Election Day.
8. Signs not retrieved by this time will be picked up by the Ministry patrol forces and stored in a safe place (patrol yard, etc.) for a period of two weeks. After this time they will be disposed of.

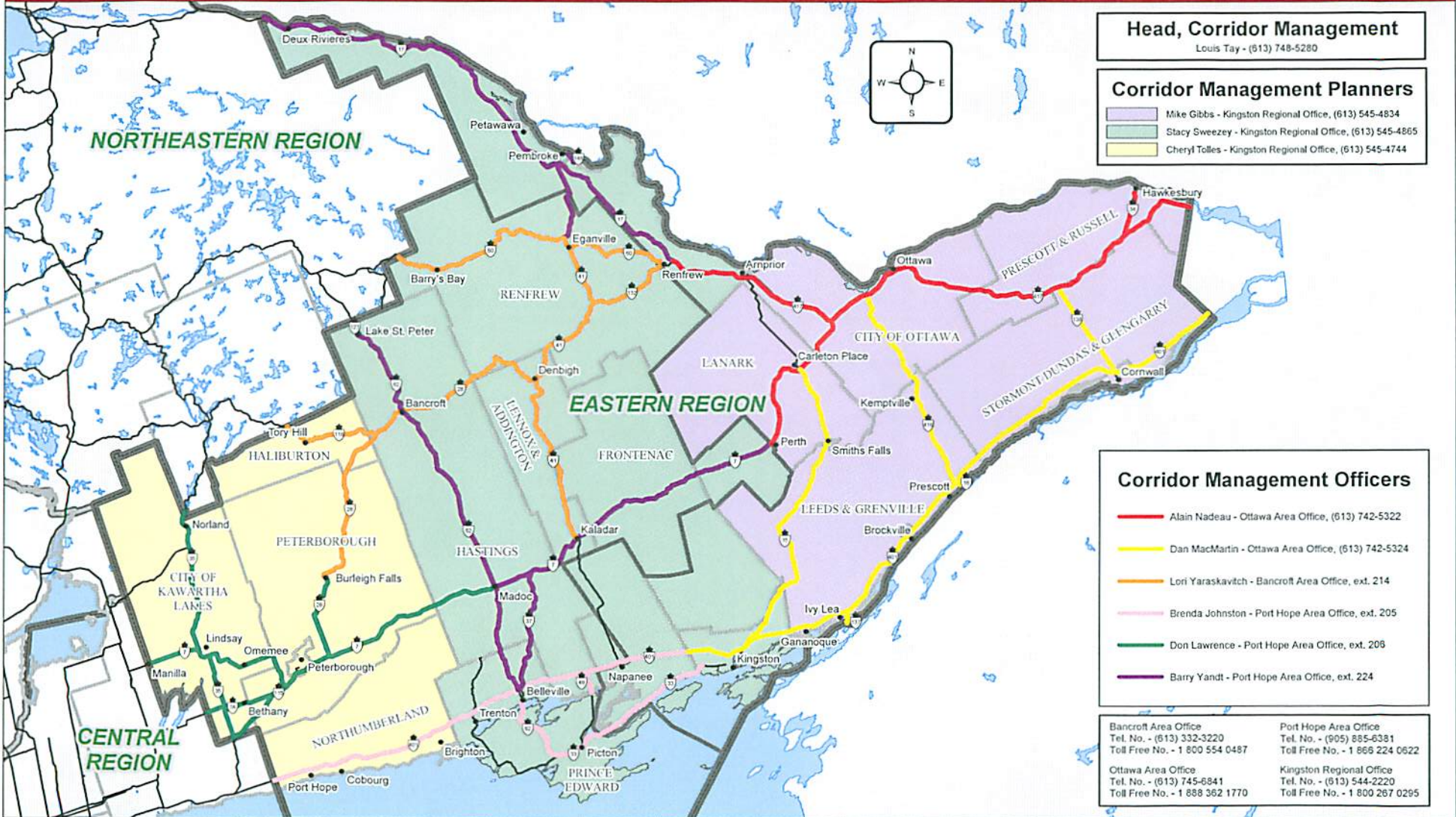
Please contact a Corridor Management Officer in your area, with the telephone numbers provided below, to obtain additional information. Thank you for your co-operation.

**Ministry of Transportation
Operational Services
Bancroft Area Office**
50 Monck Street
Bancroft, ON K0L 1C0
Tel. No.: (613) 332-3220
Toll Free: 1-800-554-0487
Fax No.: (613) 332-3751

**Ministry of Transportation
Operational Services
Port Hope Area Office**
138 Hope Street North
Port Hope ON L1A 2P1
Tel No.: (905) 885-6381
Toll Free: 1-866-224-0622
Fax No.: (905) 885-9273



Corridor Management - Areas of Responsibility



Head, Corridor Management
Louis Tay - (613) 748-5280

Corridor Management Planners

- Mike Gibbs - Kingston Regional Office, (613) 545-4834
- Stacy Sweezy - Kingston Regional Office, (613) 545-4865
- Cheryl Tolles - Kingston Regional Office, (613) 545-4744

Corridor Management Officers

- Alain Nadeau - Ottawa Area Office, (613) 742-5322
- Dan MacMartin - Ottawa Area Office, (613) 742-5324
- Lori Yaraskavitch - Bancroft Area Office, ext. 214
- Brenda Johnston - Port Hope Area Office, ext. 205
- Don Lawrence - Port Hope Area Office, ext. 206
- Barry Yandt - Port Hope Area Office, ext. 224

Bancroft Area Office Tel. No. - (613) 332-3220 Toll Free No. - 1 800 554 0487	Port Hope Area Office Tel. No. - (905) 885-6381 Toll Free No. - 1 866 224 0622
Ottawa Area Office Tel. No. - (613) 745-6841 Toll Free No. - 1 888 362 1770	Kingston Regional Office Tel. No. - (613) 544-2220 Toll Free No. - 1 800 267 0295



BY - LAW No. 09-35

The Corporation of the United Counties of Leeds and Grenville

A BY-LAW TO ADOPT A POLICY TO REGULATE PRIVATE SIGNS ON COUNTY ROAD RIGHTS OF WAY

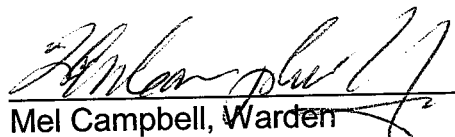
WHEREAS Section 59 of the Municipal Act, 2001 (S.O. 2001, c.25) provides that an upper tier municipality may prohibit or regulate the placing or erecting of any sign, notice or advertising device within 400 metres of any limit of an upper-tier highway; and

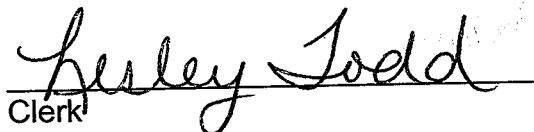
WHEREAS it is deemed expedient to formalize the current policy "Private signs on County Roads Rights of Way":

NOW THEREFORE THE CORPORATION OF THE UNITED COUNTIES OF LEEDS AND GRENVILLE HEREBY ENACTS AS FOLLOWS:

1. That the attached policy statement relating to Private Signs on County Road Rights of Way be adopted.
2. That this By-law shall come into force and take effect on the date of its passing.

By-law read a first, second and third time and finally passed this 21st day of May 2009.


Mel Campbell, Warden


Clerk

**UNITED COUNTIES OF LEEDS AND GRENVILLE
COUNTY ROADS DEPARTMENT
POLICY STATEMENT**

1. SUBJECT: Private Signs on County Road Rights-Of-Way

2. BACKGROUND:

Since 1970, it has been the County Roads Department's informal policy, as authorized by a resolution of the County Road System Committee, that private signs not be permitted on the County Road Rights-Of-Way. This policy has generally been enforced by our patrol staff with allowances being made for special circumstances.

It was decided at that time that no attempt would be made to regulate signs on private property adjacent to the road, even though authority to do so was provided by Section 63(1)(b) of the Public Transportation and Highway Improvement Act at that time.

It is deemed advisable to formally establish the County Roads Department's policy for the guidance of patrol staff and the public. Authority for the County Public Works Committee to make and establish policies for the control of signs and advertising devices on the County Roads is provided by Section 59 of the Municipal Act.

3. POLICY:

It shall be the policy of the County Roads Department that no private signs be permitted on or within the Rights-Of-Way of any County Road except as follows:

- a. Temporary real estate "For Sale" signs for adjacent properties will be permitted under the following conditions:
 - (1) Signs shall be removed when the property has been sold
 - (2) Real estate signs directing prospective clients to some other location remote from the sign location will be permitted subject to the following:
 - i. Signs shall be modest in size (maximum 450mm x 600mm) and shall be located as near as practicable to the road allowance property line
 - ii. Signs shall be removed as soon as practicable upon the sale of the property or the expiry of the listing
- b. Signs directing travelers to their destinations will be permitted on the Rights-Of-Way where a suitable location on adjacent private property does not exist, under the following conditions:
 1. The destination does not qualify for Canadian TODS signage
 2. Signs shall not contain any field advertising messages
 3. The signs shall be blue fingerboards and shall have a size appropriate for the location, with size and style subject to Roads Department approval
 4. The cost shall be borne by the party requiring the sign

- c. Special signs by public or charitable organizations which promote services or events of public interest may be permitted where their erection is approved by the County Road System Committee.
- d. Temporary signs for roadside fruit, vegetable or home produce stands will be permitted during the season while the subject stand is in operation.
- e. Election signs will be permitted on the condition that the candidate or his representatives remove the signs within two weeks of the election.

4. GENERAL REQUIREMENTS:

All signs permitted on the Rights-Of-Way shall conform to the following requirements:

- a. All signs shall be maintained in good condition by the owner of the sign
- b. No sign shall be erected in a location which obscures vision for vehicles along the road
- c. No private sign shall be attached to sign post erected by the County Roads Department or a public utility pole without the written consent of the operating authority.

5. IMPLEMENTATION:

The County Roads Department shall remove and dispose of, as debris, any sign erected on a County Road in violation of this policy, without notice to the owner of the sign.

The County Roads Department may contact the owner of any sign not in compliance with this policy to advise that the sign is not in compliance and provide them with a period of time, not to exceed fourteen (14) days, to remove or relocate the sign or otherwise bring the sign into compliance.

Approved by By-Law No. 09-352009

Les Shepherd, P. Eng.,
Director of Works, Planning Services
and Asset Management

Voting Day: Monday, October 26, 2026

Campaign Period ends on December 31, 2026 (unless an extension has been filed)

A Bank Account must be opened if you accept any contributions (including contributions of money from yourself) or incur any expenses. The nomination fee is considered to be a personal expense – *not* a campaign expense.

Campaign contributions are any money, goods or services that are given to you for use in your campaign including money and goods that you contribute yourself. You are only allowed to accept contributions or incur campaign expenses during your campaign period, after you file your nomination.

There is a limit on the total amount that you and your spouse may contribute to your own campaign. The formula to calculate the limit is:

- for head of council candidates: \$7,500 plus 20 cents per elector to a maximum of \$25,000
- for council member or trustees: \$5,000 plus 20 cents per elector to a maximum of \$25,000

The municipal clerk will tell you your self-funding limit.

Contribution limits

- \$1,200 limit that applies to each person who contributes to your campaign
- The maximum total amount that a contributor can give to candidates in the same jurisdiction (i.e. running for the same council or the same school board) is \$5,000

Who can make contributions to municipal candidates?

- individuals who are normally resident in Ontario
- yourself and your spouse

Contribution receipts must be issued for every contribution you receive. The receipt should show who made the contribution, the date and the value and can only come from one person (e.g. in the case of a joint account). You are required to list the names and addresses of every contributor who gives more than \$100 in total to your campaign in your financial statement. You 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 totaling more than \$100. *Note: Contribution receipts are not tax receipts. Contributions to municipal and school board campaigns cannot be credited against provincial or federal income taxes.*

Ineligible contributors

- corporation
- trade union
- 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

Ineligible contributions

- made outside your 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 or trade union, etc)
- greater than the \$1,200 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 to you

Ineligible contributions must be returned as soon as you learn that the contribution is ineligible. If you cannot return the contribution, you must turn it over to the clerk.

REMEMBER: You are responsible for keeping records of the financial activities related to your campaign. The *Municipal Elections Act, 1996* does not require you to use any specific accounting system. You may want to consult with an auditor or an accountant early in your campaign to make sure that you are using a bookkeeping and accounting system that will suit your needs.

Campaign Expenses are costs incurred for goods and services for use in your campaign.

Your spending limit covers expenses that you incur between the beginning of your campaign and voting day. Expenses that you incur between the day after voting day and the end of your campaign are not subject to the spending limit.

Expenses not subject to the spending limit:

- expenses related to holding a fundraising event or activity
- expenses relating to a recount
- expenses relating to a court action for a controverted election
- expenses relating to a compliance audit
- expenses incurred by a candidate with a disability that are directly related to the candidate's disability and would not have been incurred if not for the election
- audit and accounting fees

The **spending limit** for your campaign is calculated based on the number of electors who are eligible to vote for the office that you are running for. The formula to calculate the limit is:

- for head of council: \$7,500 plus \$0.85 per eligible elector
- for council member or trustee: \$5,000 plus \$0.85 per eligible elector

There is a separate spending limit for expenses related to the holding of parties and other expressions of appreciation after the close of voting. This spending limit is calculated as ten percent of the amount of your general spending limit.

Financial Statement: It is the responsibility of a candidate to file a complete and accurate financial statement by the **filing deadline** which is **2:00 p.m. Friday March 30, 2027**. If you filed a nomination form, you must file a financial statement.

Note: If your campaign has a deficit, you may request to extend your campaign in order to do some additional fundraising. Please contact the clerk for more information.

Penalties may apply if you are convicted of an offence:

- A fine of up to \$25,000
- Ineligibility to vote or run in the next regular election
- Up to six months imprisonment
- Forfeiture of your elected office if the judge finds that you committed the offence knowingly

If you are convicted of exceeding the spending limit, you may also be fined the amount by which you exceeded the limit.

There are three contraventions of the Act where penalties apply automatically:

- If you fail to apply to the court for an extension by the filing deadline or file a financial statement by the end of the 30-day grace period
- If your financial statement shows that you exceeded a spending limit
- If you fail to turn over your surplus to the clerk when you file your financial statement

The penalty is that you forfeit your office (if you won the election) and you become ineligible to run or to be appointed to fill a vacancy until after the 2030 election.

Auditor's report: If your campaign expenses or contributions total more than \$10,000 you must have an auditor review your financial statement and provide a report.

A **compliance audit committee** is required to be established by each municipality and school board. An eligible elector who believes you have contravened the election finance rules may apply for a compliance audit of your campaign finances.

Resources

Municipal Elections Guides and Resources



Municipal Elections Act, 1996



**Ministry of Municipal Affairs
Municipal Services Office Contact**



This document is provided for convenience only and should not be considered legal advice. For more specific information, please refer to the *Municipal Elections Act, 1996* and the regulations.



Township of Elizabethtown-Kitley

6544 New Dublin Road
RR #2 Addison, ON
K0E 1A0
(613) 345-7480

April 24, 2026

To: Financial Institution

Re: Municipal Campaign Account

A candidate running in the 2026 municipal election is required under *the Municipal Elections Act, 1996* to open an account in the name of their campaign (for example: "Campaign for John Doe" or "John Doe's Campaign") in order to ensure that all campaign contributions and expenses are properly received, deposited and paid through the campaign.

The Act does not contain any prohibition against a municipal candidate being a signing officer on the campaign account, nor does it require the candidate to have a chief financial officer, as is the case with provincial and federal candidates.

Should you have any further questions on this matter, please contact the Clerk's Office at 613-345-7480.

Yours truly,

Robert Nolan
Chief Administrative Officer/Clerk
Township of Elizabethtown-Kitley

2026 candidates' guide

Ontario municipal council and
school board elections

2026 candidates' guide – Ontario municipal council and school board elections

Find out how to run as a candidate in Ontario municipal council and school board elections.

This guide provides information to candidates for the 2026 municipal 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](#)

New election rules for 2026

There are new requirements regarding how copies of the voters' list are to be handled. These include:

- written acknowledgements to receive a copy of the voters' list
- limits to sharing copies
- requirements to destroy copies after the campaign has ended

For more information regarding these requirements please see [the voters' list](#).

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.

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General information

Every four years, voters across Ontario elect municipal councillors and school board trustees.

The Province of Ontario sets out common rules that all candidates and voters must follow. However, municipalities are responsible for conducting elections to their council and for conducting the election of school trustees to Ontario's school boards. This guide contains information about the rules that are the same for all municipal elections, such as who is eligible to run for office, and rules about campaign spending.

Your municipality may have specific rules on issues such as:

- where and when election signs may be displayed
- whether campaign activities may occur on municipal property
- whether those who make contributions to candidates may receive a rebate

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

To learn more about the duties of municipal councillors and the role of council, please see the [Ontario municipal councillor's guide](#).

The municipal clerk

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

Contact the municipal clerk if you are interested in becoming a candidate. You must file any election forms, such as the nomination form and campaign financial statements, with your municipal clerk. The clerk is also responsible for providing information about spending limits and filing deadlines to candidates.

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

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 appropriately proceed. 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 voting and campaigning.

Eligibility to run for election

Running for municipal council

To run for a position on council, you must be eligible to vote in that municipality. On the day you file your nomination, you must be a Canadian citizen aged 18 or older, and qualify as a resident or non-resident elector. For more information about eligibility to vote, please see the [2026 voters' guide](#).

You must be eligible to hold office on the day you file your nomination. For example, a person who is 17 years old but will turn 18 before nomination day must wait until they have turned 18 to file their nomination.

If your municipality has wards, you can run in any ward — you do not have to live in a particular ward to be its councillor. However, if you run in a ward where you do not live, you will not be able to vote for yourself. Having a campaign office or a business in a ward where you would not otherwise be eligible to vote does not make you eligible to vote in that ward.

Municipal employees

You cannot work for a municipality and be on its council at the same time. If you are an employee of a municipality and you want to run for office on that municipality's council, you must take a leave of absence that begins the day you are nominated. If you are elected, you must resign from your job.

If you are an employee of a municipality and you want to run for office in a different municipality, you do not have to take a leave of absence or resign. However, you should check with your employer to see if there are any policies in place that could affect you.

If you are an employee of an upper-tier municipality, you can run for office in a lower-tier municipality without taking a leave of absence or resigning unless being elected to the lower-tier council means that you would also be a member of the upper-tier council.

Who is not eligible?

The following people are not eligible to be elected to municipal office:

- any person who is not eligible to vote in the municipality
- an employee of a municipality who has not taken an unpaid leave of absence and resigned (see above)
- a judge of any court
- an MP, an MPP or a senator
- an inmate serving a sentence in a penal or correctional institution

Running for school board trustee

To run for a trustee position on a school board, you must be a resident within the jurisdiction of the board and you must be eligible to vote in a school board election. On the day you file your nomination, you must be a Canadian citizen aged 18 or older and you must meet any other qualifications to vote for the school board (for example, being a Roman Catholic, or holding French language rights). For more information about eligibility to vote, please see the [2026 voters' guide](#).

Additional information about [French-language rights](#) is available from the Ministry of Education.

School board employees

You cannot work for a school board and be a trustee in Ontario at the same time.

If you are an employee of any Ontario school board and you want to run for a trustee position on any school board in the province, you must take an unpaid leave of absence that begins the day you are nominated. If you are elected, you must resign from your job.

Municipal officials

If you are a clerk, deputy clerk, treasurer or deputy treasurer of a municipality within the jurisdiction of a school board, you are not permitted to run for office as a trustee of that board unless you take a leave of absence. If you are elected, you must resign from your job.

Who is not eligible?

The following people are not eligible to be elected as a school trustee:

- any person who is not eligible to vote in the school board election
- an employee of a school board or a municipal official who has not taken an unpaid leave of absence and resigned (see above)

- a judge of any court
- an MP, an MPP or a senator
- an inmate serving a sentence in a penal or correctional institution

Note for MPs, MPPs and senators

If you are an MP, MPP or senator, you may file your nomination for municipal or school board office without resigning your current seat in parliament, the legislature or the senate. However, you must resign your seat by the close of nominations (2 p.m. on Friday, August 21, 2026). If you are a federal or provincial cabinet minister, you must step down from cabinet prior to filing your nomination and must resign your seat by the close of nominations.

If you have not resigned by nomination day, your nomination will be rejected and your name will not appear on the ballot.

Nominations

Filing your nomination

To file your nomination, you must give the following to your municipal clerk:

- a [nomination form \(Form 1\)](#)
- the nomination fee
- completed [endorsement of nomination forms \(Form 2\)](#)

Note: Candidates for municipal council in municipalities with fewer than 4,000 electors and candidates for school board trustee do not have to submit endorsement signatures. Your municipal clerk will be able to tell you if you need to submit endorsement signatures.

When you fill out the nomination form, write down your name as you want it to appear on the ballot. If you normally go by a different name than your legal first name, you may use that name provided that the clerk agrees.

You do not have to provide all of your names under the box entitled “Given Name(s)” on the form. Only provide the one(s) that you want to appear on the ballot. If your legal name is a single name, you do not have to provide any given names.

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

If electronic filing is not allowed in your municipality, you must file the nomination form that you have signed — the form may not be a copy and may not be scanned and submitted electronically. You must file the nomination form in person or have an agent file it on your behalf.

The clerk may require you to show identification or fill in an additional form to prove that you are eligible to be nominated. If an agent is going to file the form on your behalf, you should check with the clerk to see if you are required to provide identification or additional paperwork.

Your campaign period begins when the clerk has received your nomination. If you file your nomination electronically at a time when the clerk's office is not open, you may have to wait to begin your campaign. You should contact the clerk for more information.

The nomination fee

The fee to file a nomination is \$200 to run for head of council and \$100 for all other positions. This fee must be paid to the clerk at the time you submit your nomination form.

Your nomination fee will be refunded if you file your campaign financial statement by the deadline.

Endorsement signatures

If you are running for municipal council in a municipality that has 4,000 or more electors, you must submit 25 original signatures endorsing your nomination.

You do not have to submit endorsement signatures if you are running for:

- municipal council in a municipality that has fewer than 4,000 electors
- school trustee

You must use [Form 2](#) to collect the endorsement signatures.

Anyone providing an endorsement signature must also fill in their name and address, including the postal code.

Anyone providing an endorsement signature must be eligible to vote in the municipality on the day that they signed the endorsement. In addition to their endorsement, they will also be required to sign a declaration that they are eligible to vote in the municipality.

A person who is eligible to vote in the municipality may provide endorsements to as many candidates as they would like and may endorse candidates for any office on the municipal

council. A person who is running for a ward councillor office may submit signatures from voters who do not live in that ward.

If you submit 25 original endorsement signatures and find out later that a person (or persons) was not eligible to vote on the day that they signed the endorsement, you will not lose your nomination. The person who supplied false information (by declaring that they were eligible to endorse your nomination when they were not eligible) could be subject to prosecution.

If the clerk has allowed electronic filing, you must still collect original endorsement signatures. You can submit an electronic copy of the forms when you file your nomination. You must keep the forms with the original signatures as part of your campaign records.

The [Endorsement of Nomination Form \(Form 2\)](#) is a public document. Endorsements of candidates cannot be revoked if the document has already been filed with the clerk.

Deadline to file your nomination

The nomination period begins on May 1, 2026. The last day to file a nomination is Friday, August 21, 2026, by 2 p.m.

The clerk has until 4 p.m. on Monday, August 24, 2026, to certify or reject your nomination. The clerk must be satisfied that you are eligible to run in order to certify your nomination. If your nomination is not certified, your name will not appear on the ballot.

Where to file

If you are running for council office in a single-tier or lower-tier municipality (city, town, township, village, etc.), you must file your nomination with the clerk of that municipality.

If you are running for an office in an upper-tier municipality that does not also sit on a lower-tier council, you must file your nomination with the clerk of the upper-tier municipality. For example, a person running for county councillor in Wellington County would file their nomination with the clerk of Wellington County rather than the clerk of a lower-tier municipality such as the Town of Minto.

If you are running for a school trustee position that represents more than one municipality, contact your municipal clerk for information about where to file your nomination.

Changing your mind – withdrawal

If you decide to withdraw your nomination, you must notify the clerk in writing by the close of nominations (2 p.m. August 21, 2026).

If you withdraw your nomination, you are still required to file a campaign financial statement covering all the financial transactions you made in your campaign.

If your campaign did not have any financial transactions, you must file a financial statement reporting this. Your nomination fee will be refunded by the clerk if you file your financial statement by the deadline.

Changing your mind – running for a different office

You can only run for one office at a time. If you decide to run for a different office, your first nomination is deemed to be withdrawn when you file your second nomination.

If you decide to run for a different office on the same council or school board, and both offices are elected at large (for example, an office such as the mayor, which everyone in the municipality may vote for), everything (contributions, expenses, etc.) from your first campaign is simply transferred to your second campaign.

Example:

You file your nomination to run for deputy mayor on May 12, 2026. During the summer you decide to run for mayor instead, and file your second nomination form on June 29, 2026.

- Your first nomination for deputy mayor is deemed to be withdrawn.
- The nomination fee you paid on May 12 is transferred to your second nomination (in this case, you would have to pay an additional \$100 to make up the \$200 fee to run for head of council).
- You do not have to submit new endorsement signatures. Your initial 25 original endorsement signatures still qualify since you withdrew and filed a nomination for a different office on the same municipal council.
- Your campaign for mayor is deemed to have started on May 12.
- Any campaign contributions or expenses that occurred prior to June 29 are transferred to your mayoral campaign.
- You must file one campaign financial statement covering your campaign finances from May 12 until December 31, 2026.
- Your nomination fee will be refunded if you file your campaign financial statement by the filing deadline.

If you decide to run for a different office on the same council or school board, and one or both of the offices is elected by ward, then you must keep the two campaigns separate.

Example:

You file your nomination to run for mayor on May 12, 2026. During the summer you decide to run for councillor in ward 1 instead and file your second nomination form on June 29, 2026.

Your first nomination for mayor is deemed to be withdrawn, and your campaign for mayor ends. You may not transfer any contributions or expenses from your mayoral campaign to your ward councillor campaign.

- You must pay a separate nomination fee when you file your nomination for ward councillor.
- You do not have to submit new endorsement signatures. Your initial 25 original endorsement signatures still qualify since you withdrew and filed a nomination for a different office on the same municipal council.
- You must file a campaign financial statement covering your campaign for mayor (May 12 to June 29) – your first nomination fee will be refunded if you file this financial statement by the filing deadline.
- You must file a separate campaign financial statement covering your campaign forward councillor (June 29 to December 31) — your second nomination fee will be refunded if you file this financial statement by the filing deadline.

If you decide to run for office on a different council or school board, then you must keep the two campaigns separate. If you decide to run for council in a municipality that has more than 4,000 electors, you will need to submit original endorsement signatures from electors eligible to vote in that municipality. If you are unsure if the municipality has more than 4,000 electors, you should contact the municipal clerk.

Example:

You file your nomination to run for school board trustee on May 12. During the summer you decide to run for councillor instead, and file your second nomination form on June 29, 2026.

- Your first nomination for school board trustee is deemed to be withdrawn.
- You are required to pay a nomination fee when you file your nomination for ward councillor.
- If the municipality where you are running for ward councillor has 4,000 or more electors, you must submit 25 endorsement signatures.
- Your campaign for school board trustee ends. You may not transfer any contributions or expenses from your trustee campaign to your ward councillor campaign.

- You must file a campaign financial statement covering your campaign for schoolboard trustee (May 12 to June 29) — your first nomination fee will be refunded if you file this financial statement by the filing deadline.
- You must file a separate campaign financial statement covering your campaign forward councillor (June 29 to December 31) — your second nomination fee will be refunded if you file this financial statement by the filing deadline.

Acclamations

If there is only one certified candidate running for an office at 4 p.m. on Monday, August 24, that candidate will be declared elected by acclamation. Similarly, in a municipality where multiple candidates are elected at large, if the number of certified candidates is the same as or less than the number of offices, those candidates will be declared elected by acclamation.

If you are elected by acclamation, you must still file a campaign financial statement.

Additional nominations

If there are positions with no candidates or positions that are still vacant after the candidates who did run have been acclaimed, the clerk will call for additional nominations.

Additional nominations for the remaining vacant seats must be filed between 9 a.m. and 2 p.m. on Wednesday, August 26, 2026. The clerk must either certify or reject each nomination by 4 p.m. on Thursday, August 27, 2026.

The voters' list

The voters' list becomes a public document on September 1, 2026. As a candidate, you can request that the municipal clerk give you the part of the voters' list that relates to the office that you are running for. This request must be in writing.

To receive the voters' list from the municipal clerk, you must give the clerk a written acknowledgement confirming that you will:

- only use the list for electoral purposes, not for commercial purposes
- follow the restrictions set out in the *Municipal Elections Act, 1996*, for handling the voters' list
- only share the list with others (such as campaign workers) after obtaining a similar written acknowledgement from them

Restrictions on handling the voters' list

You are the only person who may share the voters' list. If you have given someone a copy, they are not allowed to share it further.

You must keep track of who you have shared the voters' list with. If you give someone a physical copy of the list, they must return that copy to you. If you share an electronic copy, they must destroy the copy and provide you with a written acknowledgement that the copy has been destroyed.

You cannot keep copies of the voters' list after your campaign had ended. On or before the day your campaign ends, you must:

- destroy the copy of the voters' list that you received from the clerk
- have any print copies that you shared with others returned to you and destroy them
- ensure you have received written acknowledgements from anyone who received an electronic copy confirming that the electronic copy has been destroyed

Written acknowledgements

Before you share the voters' list with someone, you must obtain a written acknowledgement from that person. That written acknowledgement must confirm that:

- they will only use the list for electoral purposes, not for commercial purposes
- they will not share or give copies to anyone else
- if they receive a physical copy, they will return it to you
- if they receive an electronic copy, they will destroy the copy and give you written confirmation that the electronic copy has been destroyed

The written acknowledgement should include the dates by which physical copies must be returned and written confirmations of destroyed electronic copies must be provided.

You must keep all written acknowledgements you have received until November 15, 2030, when the next council or school board takes office. You must also keep any written confirmations that electronic copies of the list have been destroyed.

Campaigning

Signs

Your municipality may have rules about when you can put up campaign signs and how signs may be displayed on both private and public property.

All of your campaign signs and other advertising must identify that you are responsible for the sign. This is so that people seeing the sign or advertisement can tell that it is from your campaign, rather than from a third-party advertiser.

Please see [leftover campaign inventory](#) if you plan to reuse signs from the last election.

You are responsible for ensuring that your campaign signs are removed after voting day in accordance with municipal by-laws. Your municipality may require a sign deposit or have penalties for failing to remove your signs. Contact your local clerk for more information.

You are entitled to have your nomination fee refunded if you file your campaign financial statement by the filing deadline. The clerk cannot make removing your signs a condition for receiving your refund.

Getting information out

It is up to you to provide voters with information about you as a candidate and about your campaign. The municipal clerk is not responsible for providing your contact information to voters.

All candidates' debates

The *Municipal Elections Act, 1996*, does not require candidate debates to be held, and the municipal clerk is not responsible for organizing meetings or debates. Debates can be organized by community groups, media outlets, candidates or any other interested persons.

Joint campaigns / running on a slate

There is nothing in the *Municipal Elections Act, 1996*, that would prevent like-minded candidates from campaigning on the same platform or identifying themselves as a group or slate. However, each candidate must keep their campaign finances separate and any joint expenses (for example, signs with two candidates' names on them) must be divided between the campaigns.

For information on campaign finance rules please see [campaign finance](#).

Third-party advertising

General information

There are rules for third-party advertising in Ontario's municipal council and school board elections.

A third-party advertisement is an ad that supports, promotes or opposes a candidate or 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. Eligible individuals, corporations and trade unions can register to be third-party advertisers. Third-party advertising is separate from any candidate’s campaign and must be done independently from a candidate.

Third-party advertisers who want to spend money on advertisements during the election must register with the municipal clerk and must file a financial statement.

For more information about third-party advertising rules, including eligibility, spending limits and enforcement, see the [2026 third-party advertisers’ guide](#).

On voting day

Campaigning on voting day

The [Municipal Elections Act, 1996](#), does not prohibit campaigning 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 the display of campaign material inside 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. You are not allowed to have campaign brochures, campaign buttons, signs or any other material inside the voting place.

Remaining in a voting place

As a candidate, you are allowed to stay in a voting place to observe, but you are not allowed to interfere with voters, attempt to influence how they vote, or ask a voter how they voted. Scrutineers may also stay in the voting place.

You and your scrutineers are entitled to be in the voting place 15 minutes before it opens and to inspect the ballot boxes, the ballots and any other papers or forms relating to the vote. However, you may not delay the opening of the voting place.

You and your scrutineers are entitled to place a seal on the ballot box so that ballots put in the box cannot be removed without breaking your seal.

Note: If you have been acclaimed, you are not allowed to be in the voting place or to appoint scrutineers.

Scrutineers

You may appoint a scrutineer for each ballot box in a voting place. You do not have to appoint that many scrutineers, or any scrutineers at all. If you have appointed one scrutineer for each ballot box, a scrutineer must leave while you are in the voting place.

Scrutineers may observe but they are not allowed to interfere with voters, attempt to influence how they vote, or ask a voter how they voted.

You must provide each of your scrutineers with an appointment in writing. Scrutineers may be required to show their appointment document to election officials at the voting place.

Scrutineers may be required to take an oath of secrecy.

There are no general restrictions on who you can appoint as a scrutineer (for example, a scrutineer can be any age and does not have to be a citizen). However, an acclaimed candidate cannot be appointed as a scrutineer for another candidate.

Counting votes

If your municipality is using voting machines or vote counting equipment, the clerk must have the processes and procedures for use of this equipment in place by June 1, 2026. If vote counting equipment is used, the clerk will be able to provide you with information on how the votes will be counted and how many scrutineers may be present.

The vote count begins immediately after the close of voting at 8 p.m. on October 26, 2026.

If the votes are counted manually, you and your scrutineers are entitled to view the ballots as they are counted, but you cannot touch the ballots. You and your scrutineers may object to a ballot or how it is counted (for example, if it is unclear who the vote is for or if the ballot has extra markings on it). The deputy returning officer is responsible for deciding whether to accept the objection and must keep a list of all the objections raised.

Results

After the votes have been counted, the deputy returning officer will prepare a statement showing the results and seal all the other election documents, including the ballots, inside the ballot box. You and your scrutineers are entitled to put your or their own seal on the ballot box at this time and are entitled to sign the statement showing the results.

The sealed ballot box and the statement of the results will then be delivered to the municipal clerk, who will compile the results and declare who has been elected.

Note: results announced on voting night are unofficial. It may take the clerk a few days or more to make the official declaration.

After voting day

Recounts

The [*Municipal Elections Act, 1996*](#), requires an automatic recount only if the votes are tied.

Your municipal council or school board may have a policy in place that sets out other specific circumstances under which the clerk must conduct an automatic recount. For example, a council may decide that if two candidates are within 10 votes of each other, an automatic recount will be held. The policy must be adopted on or before May 1, 2026.

A municipal council or school board may also order a recount within 30 days after the clerk has officially declared the results of the election. If you feel there should be a recount, you must either persuade council (or the school board) to order one or you may apply to the Superior Court of Justice to request that a judge order a recount. This application may be made by any eligible elector, and must be made within 30 days of the clerk declaring the results of the election.

Recounts must be conducted in the same way that the votes were originally counted, unless the recount is ordered by the court. For example, if the votes were counted by a vote tabulator, they may not be counted by hand during the recount.

If the recount is ordered by the court, the judge may order that the votes be counted in a different manner if the judge believes that the way the votes were counted the first time was an issue.

Tied votes

If two or more candidates get the same number of votes and they cannot all be elected, there is an automatic recount. The recount must be held within 15 days of the clerk declaring the results of the election. If you are one of the candidates in the tie, you are entitled to be present at the recount.

If the recount shows that there is still a tie, then the legislation states that the clerk will choose the winner by lot. This means putting the names of the tied candidates into a hat (or other suitable container) and drawing the name of the winner.

Wrapping up your campaign

After voting day, remove any election signs that have been put up and take down your campaign website, if you have one. If you would like to keep using your website, remove any references to the campaign. Websites that say “Vote for me” which are left up for years after the election can make it look like you are attempting to campaign for the next election early.

Your campaign must end on December 31, 2026, unless you have a deficit and inform the clerk in writing that you are going to extend your campaign. Once your campaign has ended, you should close your campaign bank account and prepare your campaign 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 is Easter Monday, financial statements **may be filed with the clerk until 2 p.m. on Tuesday, March 30, 2027.**

Term of office

The council and school board term of office will run from November 15, 2026, to November 14, 2030.

Campaign finance

General information

Record keeping

You are responsible for keeping records of the financial activities related to your campaign. The *Municipal Elections Act, 1996*, does not require you to use any specific accounting system. You may want to consult with an auditor or an accountant early in your campaign to make sure that you are using a bookkeeping and accounting system that will suit your needs.

You should also look through the [campaign financial statement \(Form 4\)](#) that you will be required to file to make sure that you are keeping records of all the information that must be included on the statement.

You are required to keep all of your campaign financial records until November 15, 2030, when the next council or school board takes office.

You must keep the following campaign records:

- receipts issued for every contribution including when you accepted the contribution and the date you issued the receipt (remember to issue receipts to yourself for any contributions you make)
- the value of every contribution, whether it is in the form of money or goods or services, and the contributor's name and address
- all expenses, including the receipts obtained for each expense
- any claim for payment of an expense that the campaign 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

Campaign period

You may accept contributions or incur campaign expenses during your campaign period only.

Your campaign period begins on the day the clerk receives your nomination.

In most cases, your campaign will end on December 31, 2026. Exceptions are if you:

- withdrew your nomination, your campaign ends on the date you informed the clerk in writing that you wanted to withdraw
- were not certified as a candidate and your name did not appear on the ballot, your campaign ends on nomination day (August 21, 2026)
- know you will not have any more financial activity, you can end your campaign at anytime after voting day and before December 31, 2026

If you have extended your campaign to pay down a deficit, the end date for the extended campaign period will be the earliest of:

- the day you notify the clerk in writing that you will be ending your campaign and not accepting any more contributions
- June 30, 2027

Bank account

You must open a bank account exclusively for your campaign if you accept any contributions of money (including contributions from yourself or your spouse) or incur any expenses. You do not have to open a campaign bank account if you do not spend any money and do not receive any contributions of money. If you receive contributions of goods or services, but no contributions of money, you do not have to open a campaign bank account.

You cannot use your personal bank account for campaign finances, even if you are planning a very small campaign.

All contributions — including contributions you make to yourself — must be deposited into the campaign bank account. All expenses must be paid from the campaign account.

The nomination fee is considered to be a personal expense, not a campaign expense. You do not need to have a campaign bank account in order to pay the nomination fee.

Contributions and campaign income

Contributions

Campaign contributions are any money, goods or services that are given to you for use in your campaign, including money and goods that you contribute to yourself.

If you are given a special discount on a good or service that you are purchasing for your campaign, the difference between what you were charged and what the market value would be is considered to be a contribution.

Corporations and other businesses are not permitted to make contributions to candidates. If you are being offered a discount, you should make sure that whoever is offering the discount is entitled to make a personal contribution to your campaign.

If a professional who would normally charge for a service gives you that service for free, the market value of the service is considered to be a contribution.

If you sell tickets to a fundraising event, the cost of the ticket is considered to be a contribution. If you sell goods at a fundraising event for more than their market value, the difference between what the person attending the fundraising event paid you and what they would have normally paid for the item is considered to be a contribution.

If you have inventory such as signs left over from a previous campaign and you use them again, the current market value of the signs (what it would cost you to buy those signs today) is considered to be a contribution that you make to your campaign.

If you or your spouse guarantees your campaign loan and the campaign is unable to repay the full amount, any unpaid balance is considered to be a contribution by the guarantor.

Things that are not contributions

If you have volunteers working for your campaign, the value of their volunteer labour 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 you may accept such donations without keeping track of who gave them to you. You will have to report the total amount of money that you received from these donations on your financial statement.

The value of free political advertising, provided that such advertising is made available to all candidates and is in accordance with the *Broadcasting Act (Canada)* is not considered to be a contribution.

If you obtain 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 make a contribution

You can accept contributions only from individuals who are residents of Ontario. Corporations and trade unions are not permitted to make contributions to candidates.

If your spouse is not a resident of Ontario, they can still make contributions to your campaign. They may not make contributions to any other candidate.

Groups 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 make a contribution

The following individuals and organizations are not permitted to make contributions to municipal council and school board campaigns:

- a corporation
- a trade union
- an individual who is not normally a resident in Ontario
- 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 you can receive contributions

You can only accept contributions after the clerk has received your nomination, and you cannot accept contributions after your campaign period has finished. Any contributions received outside the campaign period must be returned to the contributor. If you cannot return the contribution to the contributor, you must turn it over to the clerk.

Contribution limits – contributions from yourself and your spouse

If you are running for municipal council, there is a limit on the total amount that you and your spouse may collectively contribute to your own campaign. The contribution limit is calculated based on the number of electors who are eligible to vote for the office that you are running for. The formula to calculate the limit is:

- for head of council: \$7,500 plus \$0.20 per eligible elector
- for council member: \$5,000 plus \$0.20 per eligible elector

There is a cap of \$25,000. If the formula results in a number greater than \$25,000, the limit will still be \$25,000.

The clerk will tell you what your self-funding limit is.

All of the contributions that you and your spouse make to your own campaign count towards this limit, including:

- contributions of money
- the value of goods or services that you or your spouse donate to the campaign
- the value of any inventory from the previous election that you use again in this campaign

This limit does not apply to school board trustee candidates.

Contribution limits – contributions from other people

There is a \$1,200 limit that applies to contributions from other individuals. If a person 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.

If you are running for mayor in the City of Toronto, the limit is \$2,500.

The maximum total amount that a contributor can give to candidates in the same jurisdiction (for example, running for the same council or for the same school board) is \$5,000.

You are required to inform every contributor of the contribution limits. An easy way to ensure compliance is to include the contribution limits on the receipt that you provide for each 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).

Contribution receipts

You must issue a receipt for every contribution you receive. The receipt should show who made the contribution, the date, and the value. If the contribution was in goods or services, you must determine the value of the goods or services and issue a receipt for the full value.

If you receive a contribution from a joint account, the contribution can only come from one person. You must determine who is making the contribution and issue the receipt to that person.

You are required to list the names and addresses of every contributor who gives more than \$100 total to your campaign in your financial statement. You 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 council and school board campaigns cannot be credited against provincial or federal income taxes.

Returning ineligible contributions

You are required to return any contribution that was made or accepted in contravention of the [Municipal Elections Act, 1996](#), as soon as you learn that it was an ineligible contribution. If you cannot return the contribution, you must turn it over to the clerk.

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

- made outside your 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 corporation, etc.)
- greater than the individual \$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 you

Unused contributions

If your campaign ends with a surplus, you can withdraw the value of contributions that you and your spouse made from the surplus. If you still have a surplus once you have withdrawn your contributions, the remaining surplus must be turned over to the clerk.

You are not permitted to refund eligible contributions made by anyone other than yourself or your spouse.

Contribution rebates

Your municipality may have a contribution rebate program. Contact your clerk for more information.

Contributions to municipal council and school board campaigns are not tax deductible.

Fundraising

Fundraising functions are events or activities held by you, or on your behalf, for the primary purpose of raising money for your campaign. If you hold an event to promote your campaign and you happen to receive some contributions or ask people to consider contributing to your campaign, this would not qualify as a fundraising event.

Similarly, if you have a sentence in your campaign brochure asking people to make a contribution or giving them information about how to contribute, this would not make the production of the brochure a fundraising expense since its primary purpose is to promote your campaign, not to raise money. Fundraisers can only be held during your campaign period. You must record the gross income (including ticket revenue and other revenue) and the expenses related to each event and activity on your campaign financial statement.

If you sell tickets to an event, the ticket price is considered to be a contribution to your campaign and you 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.

Campaign income

If you raise funds 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 to be campaign income that is not a contribution.

Campaign expenses

Expenses

Campaign expenses are the costs that you incur (or that a person such as your campaign manager incurs under your direction) during your campaign.

Reminder: the nomination fee is a personal expense rather than a campaign expense. It should not be reported on your campaign financial statement.

Expenses must be paid from your campaign bank account. If you use a credit card to pay for purchases, you should make sure that you 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.

You can incur expenses only during your campaign period, except for expenses related to the preparation of an auditor's report. If you are required to include an auditor's report with your financial statement, you may incur these expenses after the campaign period has ended. These expenses must also be reported on your financial statement.

Goods and services

Goods or services that are contributed to your campaign are also expenses. They should be treated as if the contributor gave you money and you went out and purchased the goods and services. You must record both the contribution and the expense.

Spending limits

Candidates are subject to two spending limits — a general limit, and a separate limit for expenses relating to parties and expressions of appreciation after voting day.

General spending limit

The general spending limit for your campaign is calculated based on the number of electors who are eligible to vote for the office that you are running for. The formula to calculate the limit is:

- for head of council: \$7,500 plus \$0.85 per eligible elector
- for council member or trustee: \$5,000 plus \$0.85 per eligible elector

When you file your nomination, the clerk will give you an estimate of your general spending limit. This estimate will be based on the number of electors in the previous election.

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

If the spending limit estimate that you received when you filed your nomination is higher than the final spending limit you receive in September, the estimate becomes your official spending limit.

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

- expenses related to holding a fundraising event or activity

- expenses relating to a recount
- expenses relating to a court action for a controverted election
- expenses relating to a compliance audit
- expenses incurred by a candidate with a disability that are directly related to the candidate's disability and would not have been incurred if not for the election
- audit and accounting fees

Note: 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

Your spending limit covers expenses that you incur between the beginning of your campaign and voting day. Expenses that you incur between the day after voting day and the end of your campaign are not subject to the spending limit.

Note: If you incur an expense before voting day, but don't get around to paying for it until after voting day, it would still be subject to the spending limit.

Spending limit for parties and expressions of appreciation

The spending limit for expenses related to holding parties and other expressions of appreciation after the close of voting is calculated as 10% of the amount of your general spending limit.

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

Leftover campaign inventory

If you ran in the last municipal council or school board election and you want to reuse leftover goods such as signs or office supplies, you must establish the current market value of the goods – what it would cost you to purchase them today. You must record the current market value as an expense.

If you have inventory left at the end of your campaign it becomes your personal property. If you want to store materials such as signs for use in another election, any costs related to storage are personal costs, not campaign expenses.

Note to accountants: The value of all goods must be recorded as an expense regardless of whether the 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 your campaign has a surplus after you have refunded contributions made by yourself or your spouse, you must pay the surplus over to the clerk when you file your financial statement. The surplus will be held in trust, and you can use it if you incur expenses related to a compliance audit. If the surplus is not needed for these expenses, it becomes the property of the municipality or the school board.

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

Note: Ending your campaign with a deficit may result in questions being raised about how expenses were paid for, and whether you contributed more than your self-funding limit by paying outstanding expenses with personal funds.

Campaign advertisements

When campaign advertising appears in broadcast, print, electronic or other media, the broadcaster or publisher of the advertising must keep certain records:

- a written copy of the candidate'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 candidate (this could be the candidate themselves)
- 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.

If your campaign includes advertising that is broadcast or published, 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 4).

Campaign financial statement

It is your responsibility as a candidate to 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**.

If you have a bookkeeper or accountant complete the financial statement for you, you are still responsible for ensuring that it is complete and accurate and filed on time.

Financial statements are not required to have original signatures. You should contact your clerk for information about whether you can file your financial statement electronically if you are not able to file your statement in person.

If you filed a nomination form, you must file a financial statement. This includes candidates who withdrew their nomination, candidates who were not certified and did not appear on the ballot, and candidates who were acclaimed.

If you did not receive any contributions (including contributions from yourself) or incur any expenses, you are only required to fill out the first page of the financial statement and sign it.

If you received contributions or incurred any expenses you must complete the relevant parts of the financial statement.

If your campaign contributions (including contributions from yourself) or campaign expenses are greater than \$10,000, you must have your financial statement audited and include the auditor's report when you submit your financial statement to the clerk.

Filing early

You can file your campaign financial statement after you have ended your campaign. If you file your statement early and then discover an error, you can submit a corrected statement at any time before the filing deadline on March 30, 2027. Your original statement is deemed to be withdrawn when you file the corrected statement. You cannot withdraw a financial statement without submitting a corrected one.

Applying for an extension

If you think that you will be unable to file your financial statement by the deadline, you may apply **before March 30, 2027**, to the Superior Court of Justice for an extension. If the court grants the extension, you will receive the refund of your nomination fee if you file by the deadline given to you by the court.

Grace period for filing

If you have not filed your financial statement by the deadline, you may file your financial statement within 30 days after the deadline if you pay the municipality a \$500 late filing fee. This grace period ends at 2 p.m. on Thursday, April 29, 2027. You will not receive a refund of your nomination fee if you file during the 30-day grace period.

If you have not filed your financial statement by the end of the 30-day grace period and you did not apply to the court for an extension prior to the deadline, automatic penalties apply:

- you will forfeit your elected office (if you won the election)
- you will be ineligible to run for office or be appointed to fill a vacancy until after the 2030 election

If you did not file your financial statement by the end of the grace period, you may still file it for the purposes of having your finances on the record. The clerk will accept the financial statement and make it available to the public. The penalties will still apply.

Separate statement for each office

If you filed a nomination and then changed your mind and filed a nomination for a different office, you may be required to file a separate financial statement for each campaign.

Extended campaigns

Your campaign period ends on December 31, 2026. However, if your campaign has a deficit, you can extend your campaign in order to do some additional fundraising. If you want to extend your campaign, you must notify the clerk on or before December 31, 2026, using the [Notice of Extension of Campaign Period form \(Form 6\)](#).

Your campaign may be extended until June 30, 2027.

If you extend your campaign, you must file two financial statements:

- a financial statement reflecting your campaign until December 31, 2026, (due March 30, 2027)
- a supplementary financial statement that includes the information from your initial statement and adds financial information from your extended campaign

The supplementary financial statement must be filed with the clerk by 2 p.m. on Friday, September 24, 2027.

Auditor's report

You must have an auditor review your financial statement and provide a report if any of the following are true:

- your campaign expenses exceed \$10,000
- the contributions you received (including contributions from yourself) exceed a total of \$10,000
- both your expenses and your contributions exceed \$10,000 each

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, ensure that they are properly qualified.

You can incur expenses relating to the auditor's report after December 31, 2026. These expenses do not count toward your spending limit. Include these expenses on the financial statement that you are filing.

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

There are three contraventions of the [Municipal Elections Act, 1996](#), where penalties apply automatically:

1. if you fail to file a financial statement by the end of the 30-day grace period or fail to apply to the court before March 30, 2027, for an extension by the filing deadline
2. if your financial statement shows that you exceeded your spending limit
3. if you fail to turn over your surplus to the clerk when you file your financial statement

The penalty is that you forfeit your office (if you won the election) and you become ineligible to run or be appointed to fill a vacancy until after the 2030 election.

Compliance audits

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

If an eligible elector believes that you have contravened the election finance rules, they may apply for a compliance audit of your campaign finances. The application must be in writing and must set out the reasons why they believe you contravened the rules.

An application for a compliance audit must be submitted to the municipal 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. You may appeal the committee's decision 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 your campaign finances. The auditor is entitled to have access to all of the financial records related to your campaign. The auditor will produce a report, which you are 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 you contravened the Act and, if so, which penalties should apply.

A person who does not want 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 by November 15, 2030.

Penalties

If you are convicted of an offence, you may be subject to the following penalties:

- a fine of up to \$25,000
- ineligibility to vote or run in the next general election
- up to six months in prison
- forfeiture of your elected office, if the judge finds that you committed the offence knowingly

If you are convicted of exceeding the spending limit, you may also be fined the amount by which you exceeded the limit.

Completing the financial statement

General information

All candidates must file a financial statement. This includes candidates who withdrew their nomination, candidates who were not certified and did not appear on the ballot, and candidates who were acclaimed.

Candidates must use [Form 4](#).

All candidates must complete Box A: Name of Candidate and Office and Box B: Declaration.

- **If you did not receive any contributions** (including contributions from yourself) or incur any expenses, check the box indicating this, and complete the Declaration in Box B. No further information is required.
- **If you did receive contributions** (including contributions from yourself) or incur expenses, you must fill in the information in Box C, Box D, Schedule 1 and Schedule 2, as appropriate. You may find it easier to fill out the form if you start with the more detailed sections such as the tables in Schedule 1 before filling in Box C (Statement of Campaign Income and Expenses).

If you received contributions or incurred expenses in excess of \$10,000, you must include an auditor's report with your financial statement.

Your completed financial statement must be submitted to the clerk by **2 p.m. on Tuesday, March 30, 2027**.

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

Tips for completing Form 4

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

Box A: Name of candidate and office

Record your general spending limit and your 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.

If you are running for a council position, record your self-funding limit.

Box B: Declaration

By signing the form, you are declaring that the information recorded in the financial statement is true and accurate. If your financial statement was prepared by someone else, you as the candidate are still responsible for its accuracy.

Box C: Statement of campaign income and expenses

Loan

If you obtained a loan for your campaign, you must record the name of the bank or recognized lending institution and the amount borrowed.

You are permitted to get a loan only from a bank or other recognized lending institution in Ontario, and it must be paid directly into your campaign bank account. You may not receive a loan from family members or from any corporate accounts that you may have access to.

The loan is not considered to be campaign income, and paying it back is not a campaign expense. However, if you or your spouse guarantee 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). This amount counts towards your self-funding limit.

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

Income

Your campaign income includes all contributions received from yourself, your spouse and other eligible contributors. This includes the value of contributions of goods and services. Income also includes any refunds of deposits, interest earned by your campaign bank account, and revenue from fundraising events or activities that is not deemed a contribution (for example, if you sold refreshments at market value).

Example

You have 100 t-shirts printed to sell at a fundraiser. The cost to the campaign is \$10 per shirt, and you sell them for \$25 each.

The \$25 is not a contribution. You do not have to collect names and contact information, or issue a contribution receipt to anyone who buys a shirt.

The \$1,000 that you spent on the shirts must be recorded as a campaign expense.

The \$2,500 that you raised by selling the shirts must be recorded as revenue from fundraising events not deemed a contribution.

If you sell goods (such as food and drink) at market value, the revenue is not considered to be a contribution and must be recorded as revenue from fundraising events not deemed a contribution.

Sign deposit

If your municipality requires a deposit for election signs, this should be recorded as a campaign expense and paid for using campaign funds. If your deposit is refunded, record the amount under Income.

Expenses

Your campaign expenses include the value of any goods or services that have been contributed to your 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, you must subtract the total amount of your campaign expenses from the total amount of your campaign income. If your expenses are greater than your income, your campaign is in deficit.

If you have extended your campaign in order to fundraise, you must still file a financial statement reflecting your campaign finances to December 31, 2026.

Campaign surplus

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

You are entitled to reimburse contributions made by yourself or your spouse out of the surplus. For example, if the surplus was \$500 and you contributed \$400 to your campaign, you may deduct that \$400, leaving your campaign with a surplus of \$100. If the surplus was \$500 and you contributed \$600, you may deduct \$500 of your contribution, leaving your campaign with \$0. You may not deduct more than the value of the surplus.

If, after deducting contributions made by yourself or your spouse, the 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 your campaign.

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

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

Contributions from yourself and/or your spouse

If you are running for municipal council, you and your spouse are subject to limits on how much you can contribute to your campaign. This limit applies to contributions of money, goods and services, as well as the value of any inventory from a previous campaign that you have used in your current campaign.

Record these amounts on the lines provided in Schedule 1. Do not include them in the tables of contributions (Table 1 or Table 2). The other reason to identify the contributions from you and your spouse is because those contributions can be reimbursed by you and your spouse if the campaign ends with a surplus.

Note: you must report the full amount of the contributions made by you and your spouse, including any amounts that have been reimbursed from a surplus.

Contributions totalling \$100 or less

If the total amount contributed (including the value of goods and services) from a single contributor is \$100 or less, you do not need to provide details on the form. Simply indicate the total value of all such contributions 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 candidate or spouse

If you or your spouse contribute goods and services to your campaign, this must be recorded as a contribution. Record any contributions in Table 1 of Schedule 1.

Inventory from previous campaign

Any inventory from a previous campaign that you are using again is a contribution in goods that you make to your campaign and counts towards your self-funding limit. You must calculate the current market value (for example, if you have 100 signs left over from 2022 and use them again, you 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 a campaign expense.

Contributions totalling more than \$100

If a contributor makes 1 or more contributions totalling more than \$100 (including the value of goods and services and the cost of tickets to fundraising events), you must record all of these contributions in the tables provided in Schedule 1 (Tables 3 and 4).

If an anonymous contribution is more than \$100, include it in the total value of contributions exceeding \$100 per contributor, and include it in Table 3 (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 campaign contributes \$75, each of these contributions must be recorded in Table 3 because the total exceeds \$100.

Goods and services from individuals other than candidate or spouse

Eligible contributors may donate goods and services to the 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 not permitted to make contributions to candidates. This includes contributions of goods and services.

Example:

Your friend spends \$150 on coffee and baked goods which they donate for a campaign event. You should record a contribution of \$150 in goods or services from your friend and record an expense of \$150.

If you are given a special discount on a good or service that you are purchasing for your campaign, you should record the expense as if you were not given the discount (since the value of the discount is considered to be a contribution of the good or service to your campaign).

Example:

Your order for campaign signs would normally cost \$500, but the vendor lets you have them for \$300 because he wants to help your campaign. You should record an expense of \$500 for the signs and record a contribution of \$200 in goods or services from the vendor.

Note: As businesses are not permitted to make contributions, the contribution would have to be a personal contribution from the vendor.

Contributions in goods or services from individuals other than the candidate or spouse must be recorded in Table 4 of Schedule 1.

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 candidate. 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 a campaign brochure asking people to donate does not make the production of the brochure a fundraising expense.

If you have included costs of fundraising events/activities as an expense in Box C, you must 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 section above [Schedule 1: Contributions](#) 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

You may keep 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). 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.

You will then 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 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.

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](#).

[Nomination Paper \(Form 1\)](#)

[Endorsement of Nomination \(Form 2\)](#)

[Financial Statement – Auditor’s Report – Candidate \(Form 4\)](#)

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

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

2026 voters' guide

Ontario municipal council and
school board elections

2026 voters' guide – Ontario municipal council and school board elections

Find out who is eligible to vote, how to vote and how you can support candidates in Ontario municipal council and school board elections.

This guide provides information to voters 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

Every four years, voters across Ontario elect municipal councillors and school board trustees.

The Province of Ontario sets out common rules that all voters and candidates must follow. However, municipalities are responsible for conducting elections to their council and for conducting the election of school trustees to Ontario's school boards. This guide contains information about the rules that are the same for all municipal elections, such as who is eligible to vote.

Municipal clerk

Every municipality has a municipal clerk who is in charge of conducting the election. Contact your municipal clerk or [visit your municipality's website](#) if you have questions about the election, such as:

- how or where to vote
- how to apply for election jobs
- whether or not you are eligible to vote in the municipality

If your municipality does not have a website, you could visit or contact your municipal office for more information.

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 voting and campaigning.

Accessibility

Municipal clerks must keep in mind the needs of all voters when they are planning and running the election. The clerk must also ensure that voting places are accessible.

The municipal clerk must prepare a plan for identifying, removing and preventing barriers that affect persons with disabilities. This plan must be available to the public before voting day.

The municipal clerk must also issue a public report on their accessibility plan within 90 days after voting day.

Contact us

If you have additional 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](#).

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Eligibility to vote

Municipal council election

You are eligible to vote in the election for municipal council if you meet all of the following requirements:

- you are a Canadian citizen
- you are aged 18 or older
- you qualify to vote in the municipality

There are three ways that you can qualify to vote in a municipality:

1. As a **resident elector** if you live in the municipality. You may own, rent, live in shared accommodation where you do not pay rent or live in the municipality but do not have a fixed address. Being a resident elector is the most common type of eligibility.
2. As a **non-resident elector** if you own or rent property in a municipality, but it's not the one where you live. While you can be a resident elector in only one municipality (with the exception of students), you can be a non-resident elector in any other municipality (or municipalities) where you own or rent property.
3. As the **spouse of a non-resident elector** if your spouse owns or rents property in the municipality or municipalities other than the one where you live.

Neither you nor your spouse qualify as a non-resident elector if you do not personally own or rent the property in the municipality. For example, if the property is owned by your business or your cottage is owned by a trust, you would not qualify as a non-resident elector.

If you are not certain whether you qualify as a non-resident elector, you should check with the municipal clerk. Under the [Municipal Elections Act, 1996](#), municipal clerks are responsible for conducting elections, and must be satisfied that a person is eligible to vote before adding their name to the voters' list. Municipal clerks may seek legal advice if they are not certain of a person's eligibility to vote.

Students

There is a special rule for students who may be living away from home while they attend school. If you are a student and consider your "home" to be the place where you live when you are not attending school (that is, you plan on returning there), then you are eligible to vote in both your "home" municipality and in the municipality where you live while attending school.

Voting in more than one municipality

If you qualify to vote in more than one municipality, you can vote in all of those municipal elections. For example, if you qualify as a resident elector in one municipality, and a non-resident elector in three other municipalities, you can vote in all four of those municipal elections.

Wards

If your municipality has wards, you must vote in the ward where you live. If you are also the owner or tenant of a property in another ward or your spouse owns or rents a property in another ward, you are not permitted to vote in that ward instead.

If you are a non-resident elector and you own or rent properties in more than one ward in the municipality, you must choose one ward to vote in. Make sure that you are on the voters' list for that qualifying address.

School board elections

School board elections are held at the same time as municipal elections. You are permitted to vote in the same school board election only once.

You are eligible to vote in the election for a school board if you meet all of the following requirements:

- you are a Canadian citizen
- you are aged 18 or older
- you qualify to vote for that particular school board

School boards can cover large geographic areas that may include several municipalities. School boards are responsible for establishing the geographic areas within the board that one or more trustee positions will be elected to represent.

If you are a resident elector in a municipality, you are eligible to vote for the school trustee(s) that represents the geographic area of the board where you live.

If you live in an unorganized area (instead of a municipality), you may qualify to vote for a school board that has jurisdiction over the unorganized area.

Voting in more than one school board election

You may be eligible to vote in other school board elections in addition to the one where you live.

For example, if you (or your spouse) own or rent residential property in a municipality or an unorganized area different than where you live, you are eligible to vote for a school trustee in this municipality or unorganized area if the trustee sits on a different schoolboard.

Your property must be residential in order for you to qualify to vote. If you (or your spouse) own or rent commercial property in a municipality or unorganized area different than where you live, you are not eligible to vote for school trustee.

Choosing a school board

There are four different kinds of school boards in Ontario:

1. English-language public school board
2. English-language separate school board
3. French-language public school board
4. French-language separate school board

No matter which school your children go to, you are automatically eligible to vote for the English-language public school board unless you take steps to change your school support and become a supporter of a different kind of board.

The Municipal Property Assessment Corporation (MPAC) keeps the provincial record of school support. To learn more about school support or how to change your school support, please visit [MPAC's website](#).

You can also contact the school board in which you wish to vote to get information about changing your school support.

If you want to vote for an English-language separate school board, you must meet both of the following requirements:

1. you must be a Roman Catholic
2. you or your spouse must be an English-language separate school board supporter

If you want to vote for a French-language public school board, you must meet both of the following requirements:

1. you must be a French-language rights holder
2. you or your spouse must be a French-language public school board supporter

If you want to vote for a French-language separate school board, you must meet all of the following requirements:

1. you must be a Roman Catholic
2. you must be a French-language rights holder

3. you or your spouse must be a French-language separate school board supporter

A French-language rights holder is defined in the *Education Act*, and refers to the rights of citizens whose first language is French, or who received their primary school instruction in French, to have their children receive educational instruction in French.

More information about [French-language education](#) is available from the Ministry of Education.

If you voted for a French-language board or an English-language separate board in the last election and you wish to change your school support and vote for an English-language public board in the current election, you must contact MPAC **before voting day** to change your school support.

Note: You cannot change your school support when you go to vote on voting day.

How to vote in your municipality

Taking time off work to vote

You are entitled to three hours in which to vote on voting day. This does not mean you can take three hours off work. It means you're allowed to be absent to give yourself three hours of voting time.

Typically, this is at the start or end of your working hours. For example, voting hours are normally from 10 a.m. to 8 p.m. If your working hours are from 10 a.m. to 6 p.m., you are entitled to leave one hour early so that you would have from 5 p.m. to 8 p.m. to vote.

Your employer may decide when it would be most convenient for you to be absent in order to vote. For example, if you work from noon to 6 p.m., your employer may decide that you should come in at 1 p.m., rather than leave work at 5 p.m.

Voting from your home

Your municipality may provide opportunities for you to vote without having to go to a voting place:

- municipalities may offer voting options such as vote by mail or vote by internet
- municipalities are required to provide a voting place in certain retirement homes and long-term care facilities

Contact your clerk for more information about how you can vote in your municipality.

Appointing a voting proxy

If, for any reason, you will be unable to personally cast your ballot, you may appoint someone to go to the voting place and cast a ballot on your behalf. This person is called your voting proxy.

Note: Voting by proxy may not be available if your municipality offers voting options such as vote by mail, telephone or internet.

To appoint a voting proxy, you must fill out two copies of the [Appointment for Voting Proxy Form \(Form 3\)](#) and give the copies to the person that you are appointing as your proxy. Both copies must have your original signature on them. You cannot sign one form and then photocopy it.

You must know who you want to appoint as your proxy when you fill out and sign the form. The person you want to appoint must be eligible to vote in the election, and should be someone you trust to mark the ballot in the way you have instructed them to.

You can appoint a proxy after the nominations have been certified. In most municipalities, this will be done by 4 p.m. on August 24, 2026. Contact your clerk to find out the deadline for appointing a voting proxy.

Being a voting proxy

If someone has appointed you as their voting proxy, you must take the completed forms to the municipal clerk to get them certified. Once the forms have been certified, you may cast a vote on behalf of the person who appointed you.

If you are appointed as the proxy for one family member, you may also be appointed as the proxy for additional family members.

Family member refers to a spouse, sibling, parent, child, grandparent or grandchild. There is no limit to the number of times you may be appointed, but it must only be for family members. You cannot be appointed as a proxy for a non-family member and a family member at the same time.

If you are appointed as the proxy for a person who is not a family member, you can act as the proxy for this one person only. You cannot be a proxy for anyone else.

Power of attorney or executors

The only way to vote on someone else's behalf is to be appointed as their voting proxy.

You cannot vote on someone's behalf if you have legal or medical power of attorney, are acting as a person's executor, or in any other representative capacity.

Voters' list and identification

Your name must be on the voters' list in order for you to cast a ballot.

The voters' list for each municipal election is prepared using data from the Permanent Register of Electors maintained by Elections Ontario.

Adding your name to the voters' list

Visit RegisterToVoteON.ca for information on eligibility, registration and how to check, update or add your information to the voters' list. For questions related to voter registration, email info@registertovoteon.ca or call 1.866.242.3025.

On or after September 1, 2026, you must apply to your municipal clerk to update or add your information to the voters' list. You have until the close of voting on October 26, 2026, to apply for any changes. If you are applying to add your name to the voters' list, you will be asked to provide proof that you are eligible to vote.

MPAC remains responsible for collecting school support information for municipal elections. To learn more about school support or to change your school support designation, please visit the [MPAC website](#).

If a by-election has been called in your municipality, you should contact your municipal clerk for information about adding your name to the voters' list or correcting your information.

Removing a name from the voters' list

The voters' list is a public document. If you do not want your name to appear on the voters' list, you can apply to the clerk to have your name removed. Removing your name from the voters' list means you will not be able to vote. If you change your mind and wish to vote, you will have to apply to have your name added to the voters' list again.

You can also apply to the clerk to remove the name of someone who is deceased. You cannot ask for someone else's name to be removed from the list for any other reason.

Redacting information from the voters' list

If having your name and address available on the voters' list would endanger your life, health or security, you can request that the Chief Electoral Officer redact your information.

If the Chief Electoral Officer grants your request, your name remains on the voters list, allowing you to vote, but your information will not be included in copies of the voters' list that are given to candidates or are available for public inspection. The redaction applies to voters lists for municipal and provincial elections.

To request a redaction of information, please email priv@elections.on.ca or write to:

Elections Ontario
Attn: Chief Privacy Officer
26 Prince Andrew Place
Toronto, Ontario
M3C 2H4

Showing identification before you vote in person

When you arrive to vote in person, you must show identification to prove that you are the person whose name appears on the voters' list. The identification must show your name and address. Photo identification is not required.

Examples of identification include:

- Ontario driver's licence
- Ontario health card (if your name and address are printed on the card)
- mortgage, lease or rental agreement
- insurance policy
- credit card statement
- bill for hydro, water, gas, telephone, cable TV

A Canadian passport is not an acceptable identification document because you write your address inside your passport yourself.

See [the full list of acceptable documents](#).

If your name is on the voters' list and you do not have identification, you may fill out and sign a [Declaration of Identity \(Form 9\)](#) that you are the person whose name appears on the list.

Questions on the ballot

A municipal council may pass a bylaw to put a question on the ballot.

There are conditions on the kind of questions that may be asked:

- it must be about a matter that the municipality has authority for, and that the municipality can implement
- it can't be a matter of Provincial interest
- the wording of the question must be clear, concise and neutral
- the possible answers to the question must be “yes” or “no”
- multiple choice or multi-part questions are not permitted

If council wants to put a question on the ballot for the 2026 election, it must pass a bylaw by March 1, 2026.

Any person may appeal the wording of the question to the Chief Electoral Officer of Elections Ontario. This appeal must be filed with the municipal clerk within 20 days after the clerk gives notice to the public of the bylaw being passed.

Members of the public cannot make a council put a question on the ballot.

The Minister of Municipal Affairs and Housing may also place a question on the ballot. The question may be about any matter.

The results of a question on the ballot

If more than 50% of the eligible voters in a municipality vote on the question, the result is binding on the municipal council. This means:

- if “yes” receives more than 50% of the votes, the municipality must implement the results of the question in a timely manner
- if “no” receives more than 50% of the votes, the municipality cannot implement the matter in question until four years have passed since voting day

If less than 50% of the eligible voters in the municipality vote on the question, the results are not binding. Council may consider the results, but it is not required to act or not act on whatever the question was about.

The results of a minister’s question can provide advice to the minister or to the government, but the results are not binding.

Supporting a candidate’s campaign

Nomination endorsement signatures

If your municipality has 4,000 or more electors, candidates running for municipal council must submit at least 25 original endorsement signatures when they file their nomination.

In order to endorse a candidate, you must be eligible to vote on the day that you sign the endorsement. For example, a person who is 17 cannot sign an endorsement even if they will be 18 by voting day and able to vote in the election.

You can endorse as many people as you like — there is no limit on the number of nominations you can endorse, and you can endorse more than one person running for the same office.

Candidates must use the [Endorsement of Nomination Form \(Form 2\)](#) to collect endorsement signatures.

When you provide your endorsement signature you must also provide your complete address including your postal code.

The Endorsement of Nomination form is a public document. You cannot revoke your endorsement of a candidate after the document has been filed with the clerk.

Signs

The [Municipal Elections Act, 1996](#) does not regulate the size or placement of signs. Your municipality may have rules regarding where signs may be placed and when they may be displayed. Contact your municipal clerk for more information.

If you are a tenant, or own or rent a condominium, your landlord or condominium corporation cannot prohibit you from displaying signs within your unit. However, your landlord or condominium corporation may set reasonable conditions about the size or type of signs that can be displayed within your unit and may prohibit the display of election signs in the common areas of the building.

Inside a voting place

Campaign materials, including pamphlets, signs, or buttons supporting or opposing a candidate are not permitted inside a voting place.

You are not permitted to show your marked ballot to anyone. This includes taking a picture or video of your marked ballot. The exception to this rule is if someone in the voting place is assisting you to mark your ballot.

After the election

Election results

Many municipalities will report unofficial voting results on the night of the election.

The results of a municipal election are not official until the clerk makes the declaration. This usually happens a few days after voting day, after the clerk has had time to check the results and make sure that all of the votes have been counted properly.

Recounts

The [*Municipal Elections Act, 1996*](#), requires an automatic recount only if the votes are tied.

Your municipal council or school board may have a policy that sets out other reasons for an automatic recount.

If you feel there should be a recount, and the rules for an automatic recount do not apply, you can ask the municipal council or school board to order a recount. Any recounts must be ordered within 30 days after the clerk has declared the results of the election.

If you are an eligible voter, you can also apply to the Superior Court of Justice to ask a judge to order a recount.

Recounts must be done the same way that the votes were originally counted, unless the recount is ordered by the court. For example, if the votes were counted by a vote tabulator, they may not be counted by hand during the recount.

If a recount is ordered by the court, the judge may order that the votes be counted in a different manner if the judge believes that the way the votes were counted the first time was an issue.

Compliance audits

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

Every candidate and every third-party advertiser must file a financial statement which reports their contributions and expenses.

If you are an eligible voter and you believe, on reasonable grounds, that a candidate or a third-party advertiser has contravened the election finance rules, you may apply for a compliance audit of the candidate's or the third-party advertiser's finances.

The application must be in writing and must set out the reasons why you believe that the candidate or third-party advertiser has contravened the rules.

An application for a compliance audit must be submitted to the municipal clerk within 90 days of the filing deadline. The deadline for candidates and third-party advertisers to file their financial statements is 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.

The deadline for a candidate to file a supplementary financial statement is the last Friday in September (September 24, 2027). If a candidate files a supplementary financial statement, an application for a compliance audit may be submitted within 90 days of the supplementary filing deadline.

Contributions to candidates and third-party advertisers

General information

A third-party advertisement is an ad that supports, promotes or opposes a candidate, or supports, promotes or opposes a “yes” or “no” answer to a question on the ballot.

The meaning of “third-party” in this context is a person or entity who is not a candidate. Eligible individuals, corporations and trade unions can register to be third-party advertisers. Third-party advertising is separate from any candidate’s campaign, and must not be done under the direction of a candidate.

If you want to spend money on third-party advertisements during the election, you must register first with the municipal clerk, and must file a financial statement.

For more information on third-party advertising, please see the [third-party advertisers’ guide](#).

Who can make contributions

Any person who is a resident of Ontario can make a contribution to a candidate’s campaign or contribute to a third-party advertiser to help fund their advertisements.

Corporations carrying on business in Ontario, and trade unions that hold bargaining rights for employees in Ontario, are not permitted to make contributions to candidates in municipal elections in Ontario. However, they may contribute to third party advertisers.

Entities that are not corporations such as neighbourhood associations, clubs or professional associations, such as fire or police associations, are not eligible to make financial contributions to candidates or third-party advertisers. Members may contribute individually.

Contribution limit

You may contribute a maximum of \$1,200 to a single candidate (\$2,500 to a mayoral candidate in the City of Toronto). You may also contribute a maximum of \$1,200 to a third-party advertiser. These amounts include the value of any goods or services donated to the campaign. You may not contribute more than \$5,000 in total to candidates running for offices on the same council or school board, or to third-party advertisers who are registered in the same municipality.

If you buy a ticket to a candidate's or third-party advertiser's fundraiser, the cost of the ticket is a contribution.

Other rules regarding contributions

Any contribution of money must come directly from the contributor. You are not permitted to pool contributions from others and then forward that money to a candidate's campaign or to a third-party advertiser. If a contribution is made from a joint account, it must be clear which person is making the contribution.

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 came from.

If the total value of the contributions you've made to a candidate or to a third-party advertiser is greater than \$100, your name and address will be recorded in the candidate's or third-party advertiser's financial statement. The financial statement is a public document.

Contributions to municipal council and school board candidates, and third-party advertisers are not tax deductible. Your municipality may have a contribution rebate program in place if you contribute to a candidate. However, municipal contribution rebate programs do not apply to contributions to third-party advertisers. You should contact your municipal clerk for more information.

Candidates and third-party advertisers are not permitted to return unused contributions to contributors. If the candidate or third-party advertiser has a surplus at the end of their campaign, they must turn that money over to the municipality.

Review of contributions

Contributions that are reported on candidates' or third-party advertisers' financial statements will be reviewed by the municipal clerk to check that they comply with the rules.

If a candidate's financial statements show that a contributor gave more than \$1,200 to a candidate (\$2,500 to a mayoral candidate in Toronto), or if they show that a contributor gave more than \$5,000 total to candidates running for the same municipality or school board, the clerk will report this to the compliance audit committee.

If the financial statements show that a contributor gave more than \$1,200 to a third-party advertiser, or if they show that a contributor gave more than \$5,000 total to third-party advertisers registered in the same municipality, the clerk will also report this to the compliance audit committee.

The compliance audit committee will meet and determine whether the municipality (or school board) should begin court proceedings against the contributor.

If you want to contribute to a candidate or third-party advertiser, you should make sure that you know what the contribution limits are and keep track of your donations to ensure that you don't end up giving more than is permitted.

Enforcement and penalties

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.

If you are an eligible voter and you feel that the election was not valid (either the election of a specific candidate or candidates, or the entire election), you can apply to the Superior Court of Justice to determine whether the election was valid. The application must be made within 90 days after voting day.

Any person can begin court proceedings against a person, trade union or corporation who they believe committed an offence in relation to an election. Only the court can decide whether the person, trade union or corporation is guilty of committing an offence, and only the court may determine the penalty.

It is an offence to do, or attempt to do, any of the following:

- vote if you are not an eligible elector
- vote more times than you are permitted to vote
- vote in a voting place where you are not entitled to vote
- persuade a person who is not an eligible elector to vote
- cast a vote yourself after you have appointed a proxy

- vote as a proxy if the person who appointed you has cancelled the appointment, become ineligible to vote or died
- give a ballot to someone if you are not authorized to do so
- switch the ballot you were given with a different piece of paper to be placed in the ballot box
- take a ballot away from the voting place
- handle a ballot box or ballots if you are not authorized to do so
- bribe a person (using money, valuables, or offers of office or employment) to vote a certain way or to not vote at all, or give someone else money so that they can bribe the person
- accept a bribe to vote a certain way or to not vote at all
- bribe a person to become a candidate, decide to not become a candidate, or withdraw from being a candidate

It is also an offence to break the rules relating to campaign finances. For example, you cannot make a contribution without being eligible to do so, contribute more than the limit, or contribute money that is not yours.

General 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
- ineligibility to vote or run in the next regular election
- up to six months in prison

If a corporation or trade union is convicted of committing an offence, they may be subject to a fine of up to \$50,000.

These penalties would be determined by the court.

By-elections

A by-election is an election that happens during the council or school board term. It may occur because:

- a seat becomes vacant on a council or school board (by-election for office)
- the municipality wants to put a question to voters before the next regular election (by-election for a question on the ballot)

Vacancies

If a member of a municipal council or school board resigns, loses their eligibility (for example, by moving away) or dies during the term, their seat becomes vacant.

A vacancy on a council must be filled unless the vacancy occurs within 90 days before voting day in the next regular election. A vacancy on a school board must be filled unless the vacancy occurs within one month before voting day in the next regular election.

A vacant seat can be filled either by appointing someone who is qualified or by holding a by-election. Different rules apply if the head of council office becomes vacant in a municipality that has strong mayor powers. For more information please see the [Ontario municipal councillor's guide](#).

Appointment

If a council or school board decides to fill a vacancy by appointment, they must appoint a person who is eligible to serve on the council or school board and who is willing to accept the appointment.

The legislation does not set out a process for making the appointment. It is up to the council or school board to determine how they will decide who to appoint. Different approaches include:

- appointing the candidate who came second in the regular election
- inviting interested persons to apply for the position
- offering the appointment to a member of the community

Sometimes councils or school boards want to put additional restrictions on appointees, such as requiring that an appointee agree not to run in the next regular election. While a council or school board may set this as a condition for appointment, there is nothing in provincial legislation that would prevent someone who was appointed from running in the next election.

By-election for an office

Once the council or school board has decided to hold a by-election, the municipal clerk is in charge of conducting it. The council or school board does not decide when the last day to file nominations or voting day will be. These dates are determined by the clerk.

Nominations open when the council has passed the bylaw ordering the by-election, or when the school board has passed a resolution ordering the by-election and sent it to the clerk who will conduct it. Nominations close at 2 p.m. on nomination day.

The clerk must set nomination day within 60 days after the by-election was ordered by council, the board or the court.

Voting day will be 45 days after nomination day.

By-election for a question on the ballot

If a council or board wants to put a question on the ballot, they do not have to wait until the next regular election to do so. They could hold a by-election specifically to allow electors to vote on the question.

Voting day for a by-election to put a question on the ballot must be at least 180 days after the bylaw or resolution to hold the by-election has been passed.

Acceptable documents for voter identification

You must present one of the following documents showing your name and address:

- Ontario driver's licence
- Ontario Health Card (photo card)
- Ontario Photo Card
- Ontario motor vehicle permit (vehicle portion)
- cancelled personalized cheque
- mortgage statement, lease or rental agreement relating to property in Ontario
- insurance policy or insurance statement
- loan agreement or other financial agreement with a financial institution
- document issued or certified by a court in Ontario
- any other document from the government of Canada, Ontario or a municipality in Ontario or from an agency or such a government
- any document from a Band Council in Ontario established under the *Indian Act* (Canada)
- income tax assessment notice
- child tax benefit statement
- statement of employment insurance benefits paid T4E
- statement of old age security T4A (OAS)
- statement of Canada Pension Plan benefits T4A(P)
- Canada Pension Plan statement of contributions
- statement of direct deposit for Ontario Works
- statement of direct deposit for Ontario Disability Support Program

- Workplace Safety and Insurance Board statement of benefits T5007
- property tax assessment
- credit card statement, bank account statement, or RRSP, RRIF, RHOSP or T5 statement
- CNIB Card or a card from another registered charitable organization that provide services to persons with disabilities
- hospital card or record
- document showing campus residence, issued by the office or officials responsible for student residence at a post-secondary institution
- document showing residence at a long-term care home under the *Fixing Long-Term Care Act, 2021*, issued by the Administrator for the home
- utility bill for hydro, water, gas, telephone or cable TV or a bill from a public utilities commission
- cheque stub, T4 statement or pay receipt issued by an employer
- transcript or report card from a post-secondary school

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](#).

[Endorsement of Nomination \(Form 2\)](#)

[Appointment for Voting Proxy \(Form 3\)](#)

[Declaration of Identity \(Form 9\)](#)



The Corporation of the Township of Elizabethtown-Kitley

**Telephone/Internet Voting Election
Policies and Procedures**

2026 Municipal Elections

Version 1

Approved by the
Clerk / Returning Officer of
The Township of Elizabethtown-Kitley
this 24th day of April 2026

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These Policies and Procedures have been prepared for the purposes of convenience only. For accurate reference, please refer to the Municipal Elections Act, 1996, as amended and the Good Government Act, 2009.

1. AUTHORITY

On March 9, 2026, the Council of the Township of Elizabethtown-Kitley adopted By-law Number 26-14 authorizing the use of an alternative voting method, that being the Telephone/Internet Voting method.

In addition, on February 23, 2026, the Council of the Township of Elizabethtown-Kitley adopted By-law Number 26-12 being a by-law to enter into an Electronic Voting Services Agreement between the Township of Elizabethtown-Kitley and Intelivote Systems Inc. for Telephone/Internet Voting Services for the 2026 Municipal and School Board Elections.

The *Municipal Elections Act, 1996*, as amended, more specifically Subsection 42(3), states as follows:

Procedures and forms

- (3) The clerk shall,
- a) establish procedures and forms for the use of,
 - (i) any voting and vote-counting equipment authorized by by-law, and
 - (ii) any alternative voting method authorized by by-law; and
 - b) provide a copy of the procedures and forms to each candidate when his or her nomination is filed. 2009, c. 33, Sched. 21, s. 8 (22); 2016, c. 15, s. 31 (3).

Subsection 42(4), states that the clerk shall provide the procedures and forms on or before June 1 in the year of the election.

Subsection 42(4), states that the procedures and forms established by the clerk, if they are consistent with the principles of the Act, prevail over anything in the Act and the regulations made under it.

Subsection 11(2) of the *Municipal Elections Act, 1996*, as amended, states that the clerk of a local municipality has responsibility for conducting elections within that municipality and responsibility for,

- a) preparing for the election;
- b) preparing for and conducting a recount in the election;
- c) maintaining peace and order in connection with the election; and
- d) in a regular election, preparing and submitting the report described in subsection 12.1 (2). 1996, c. 32, Sched., s. 11 (2); 2009, c. 33, Sched. 21, s. 8 (7).

With respect to the duties and authority of a municipal clerk, the *Municipal Elections Act, 1996*, as amended, further states as follows:

- 12(1) A clerk who is responsible for conducting an election may provide for any matter or procedure that,
- a) is not otherwise provided for in an Act or regulation; and
 - b) in the clerk's opinion, is necessary or desirable for conducting the election.
- 12(1) A clerk who is responsible for conducting an election shall have regard to the needs of electors and candidates with disabilities. 2009, c 33, Sched. 21, s. 8 (8).
- 12(2) The power conferred by subsection (1) includes power to establish forms, including forms of oaths and statutory declarations, and power to require their use.
- 12(3) The power conferred by subsection (1) includes power to require a person, as a condition of doing anything or having an election official do anything under this Act, to furnish proof that is satisfactory to the election official of the person's identity or qualifications, including citizenship or residency, or of any other matter.
- 13(1) Any notice or other information that this Act requires the clerk to give shall be given in a form and manner and at a time that the clerk considers adequate to give reasonable notice or to convey the information, as the case may be.
- 13(2) The clerk shall provide electors, candidates and persons, who are eligible to be electors with information to enable them to exercise their rights under this Act.

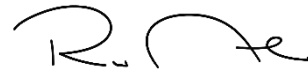
Subsection 42(5) states that when a by-law authorizing the use of an alternative voting method is in effect, Sections 43 (advance votes) and 44 (voting proxies) apply only if the by-law so specifies. As one of the purposes for the use of alternative voting (being telephone and internet voting) was to eliminate proxies and By-law Number 26-14 of The Township of Elizabethtown-Kitley is silent on these issues, voting proxies are therefore not applicable. This means that, with respect to proxies, a person cannot give his or her Voter Information Letter to another eligible elector or other individual for the purpose of voting. Acceptance of another's Voter Information Letter, including the actual voting thereof will be considered an illegal and corrupt practice and therefore subject to the penalty provision under the *Municipal Elections Act, 1996*, as amended.

The *Municipal Elections Act, 1996*, as amended, more specifically Section 53, also provides that the clerk may declare an emergency if he or she is of the opinion that circumstances have arisen that are likely to prevent the election being conducted in accordance with this Act and provides the authority to the clerk to make arrangements for the proper conduct of the election. Any arrangements made by the clerk, if they are consistent with the principles of the *Municipal Elections Act, 1996*. As amended, prevail

over anything in the Act and the regulations and all such arrangements, if made in good faith, shall not be reviewed or set aside on account of unreasonableness or supposed unreasonableness.

Therefore, as Clerk of the Township of Elizabethtown-Kitley and Returning Officer for the 2026 Municipal and School Board Elections, I do hereby certify and approve the following procedures for conducting the 2026 Municipal & School Board Elections and also establish that the attached forms are the forms permitted to be used during this election process.

April 24, 2026
Date Approved



Rob Nolan CAO/Clerk
Clerk / Returning Officer

2. DEFINITIONS

- a) **Advance Voting** – means voting conducted between the hours of 10:00 a.m. on October 19, 2026, and ending at 9:59 a.m. on October 26, 2026.
- b) **Ballot** – means either an image on a computer screen, or any web enabled device, of a ballot card for an election to be voted for, including all choices available to the electors and containing spaces in which the electors mark their votes; or when voting using a telephone or wireless phone, an audio set of instructions which describe all choices available to the electors and instruction to mark their selection by depressing the numbered touchtone keypad.
- c) **Candidate** – means a person who has been nominated under Section 33 of the *Municipal Elections Act, 1996*, as amended.
- d) **Certified Candidate** – means a candidate whose nomination has been certified by the municipal clerk under Section 35 of the *Municipal Elections Act, 1996*.
- e) **Clerk** – means the Clerk of the Township of Elizabethtown-Kitley who is responsible for conducting this election under the authority of the *Municipal Elections Act, 1996*, as amended. (*This legislation provides that the clerk of a municipality may provide for any matter that is not otherwise provided for in an Act or regulation and is, in the clerk of the municipality's opinion, necessary or desirable - Section 12 of the Municipal Elections Act, 1996, as amended*)
- f) **Eligible Elector** - means a person who is entitled to be an elector at an election held in the local municipality, if on voting day he or she meets the qualifications outlined in Section 17(2) and 17(3) of the *Municipal Elections Act, 1996*, as amended.
- g) **Election Official** – means the clerk or other person(s) appointed in writing by the clerk to carry out election duties under the *Municipal Elections Act, 1996*, as amended. An election official can only carry out the tasks and duties as assigned in writing by the clerk and must take the prescribed oath.
- h) **Municipality** – means the Corporation of the Township of Elizabethtown-Kitley.
- i) **Password** – means an additional access control word assigned by Intelivote Systems Inc. to each authorized user to provide additional security for access to the voting system.

- j) **Personal Identification Number (PIN)** – means a unique multiple digit number assigned by Intelivote Systems Inc. to each voter to provide security for access to the voting system.
- k) **Preliminary List of Electors** – means a list of electors for the Township of Elizabethtown-Kitley compiled by Elections Ontario (EO) and provided to the Township of Elizabethtown-Kitley between July 31 and September 1 of an election year as agreed upon by EO and the Clerk.
- l) **Satisfactory Identification** – means the identification required under the *Municipal Elections Act, 1996*, as amended (Ontario Regulation 304/13) which would provide proof of identity and residence of an individual to the satisfaction of an Election Official.
- m) **Script** – means all information flow and system prompts from Intelivote Systems Inc. including instructions, informational messages, error messages, and exceptions.
- n) **Scrutineer** – means an individual, appointed in writing by a certified candidate, to represent him or her during the voting process.
- o) **Support Person** – means a person who has been requested by an elector to assist him or her in the voting process.
- p) **Voter Help Centre** – means a location provided by the Township of Elizabethtown-Kitley to assist electors with the Telephone/Internet Voting process or other general election inquiries, and to make additions, deletions, and corrections to the Preliminary List of Electors. The Voter Help Centre is located at the Main Municipal Office, 6544 New Dublin Road, Addison ON K0E 1A0.
- q) **Voters' List** – means the Preliminary List of Electors, as corrected by the Clerk, under the provisions of Section 22 of the *Municipal Elections Act 1996*, as amended, c. 32, Sched., s. 22; 2006, c. 33, Sched. Z.3, s. 18 (3).
- r) **Voting Day** – means the final day on which the vote is to be taken in an election and shall be from 10:00 a.m. to 8:00 p.m. on Monday October 26, 2026.
- s) **Voter Information Letter** – means a sealed envelope containing a Personal Identification Number (PIN) for each person on the Voters' List or who has completed an application, duly approved by an Election Official, for inclusion on the Voters' List, a telephone access number and internet address for voting, a Voter Help Centre number for assistance and a list of candidates for office. These envelopes shall be mailed individually, or hand-delivered as required, to every person on the Voters' List.

3. APPLICATION

1. This procedure has been developed under the authority of Subsection 42(4) pursuant to Subsection 42(3) (a) (ii) of the *Municipal Elections Act, 1996*, as amended, and applies to the Telephone/Internet Voting being conducted by the Township of Elizabethtown-Kitley between Monday October 19, 2026, and Monday October 26, 2026.
2. The procedures and forms established by this document prevail over anything in the Act and its regulations, as per Subsection 42(4) of the *Municipal Elections Act, 1996*, as amended.
3. Where these procedures do not provide for any matter, the election shall be conducted as far as is consistent and practical within the principles of the *Municipal Elections Act 1996*, as amended, with the same being determined and established by the Clerk.
4. These procedures may be amended, as deemed necessary and appropriate, by the Clerk of the Township of Elizabethtown-Kitley. Any amendment to these procedures shall be signed by the Clerk and a copy of the amendment(s) shall be provided forthwith to all certified candidates for office for the Township of Elizabethtown-Kitley and/or School Boards.

4. SECRECY

1. The Clerk shall require all Election Official(s) and/or other persons working in connection with the municipal elections to swear or affirm an oath of secrecy in accordance with Section 49 of the *Municipal Elections Act, 1996*, as amended.
2. No person shall interfere or attempt to interfere with an elector while in the process of accessing the Telephone/Internet Voting service or interfere or attempt to interfere in the voting process while using the Telephone/Internet Voting service unless expressly requested and authorized by an elector asking for assistance.
3. No person shall obtain or attempt to obtain information about how an elector intends to vote or has voted. Any individual requested by an elector to assist him or her in voting is required to maintain the secrecy of the vote(s) cast by the elector and shall vote according to the instructions and wishes of the elector.
4. No person shall communicate any information that might have been inadvertently obtained about how an elector intends to vote or has voted.
5. No elector shall reveal how he or she intends to vote except when obtaining assistance in voting from either a Support Person or an Election Official.
6. All electors voting at the Voter Help Centre(s) may vote with the assistance of a Support Person; however, the Support Person shall be required to take the appropriate oath prior to providing assistance.
7. All complaints regarding any and/or all breaches of secrecy shall be investigated by the proper authorities and shall be prosecuted according to the provisions of "Corrupt Practices and Other Offences - Penalties and Enforcement" under Sections 89 and 90 of the *Municipal Elections Act, 1996*, as amended.

5. VOTER HELP CENTRE

1. The Voter Help Centre shall be established at the Main Municipal Office, 6544 New Dublin Road, Addison, Ontario, or as established by the Clerk.
2. The Voter Help Centre shall be responsible for the following:
 - a. Eligible electors who attend the Voter Help Centre and are not on the voters' list will be able to be added to the list by filling out a declaration form and providing satisfactory identification.
 - i. Their names will be added to the voters' list and they will be assigned and receive (or mailed) a Voter Information Letter containing a (PIN); and
 - ii. They will be able to vote at the Voter Help Centre if they so wish during the voting period.
 - b. Verifying and re-issuing a Voter Information Letter to qualified voters:
 - i. Where a person on the voters' list has lost their Voter Information Letter or did not receive it in the mail, or does not have access to it, they can attend a Voter Help Centre in order to receive a new one. The authorized election official will disable the voter's lost Personal Identification Number (PIN) and electronically mark it in the system with the appropriate details. Upon providing satisfactory identification to an election official, an oath shall be taken by the voter and a new Voter Information Letter containing a new Personal Identification Number (PIN) shall be issued.
 - c. Verifying and re-issuing a Personal Identification Number (PIN) to qualified voters:
 - i. Where a person on the voters' list has lost their Personal Identification Number (PIN), did not receive it in the mail, or does not have access to it, they can attend a Voter Help Centre in order to receive a new one. The authorized election official will disable the voter's previous PIN and electronically mark it in the system with the appropriate details. Upon providing satisfactory identification or information to a Voter Help Centre election official, as may be defined, a new Personal Identification Number (PIN) shall be issued.

6. PRELIMINARY LIST OF ELECTORS / VOTERS' LIST

1. The Preliminary List of Electors shall be requested from Elections Ontario (EO) in an electronic format. The list shall be reviewed by the Clerk of the Township of Elizabethtown-Kitley and obvious errors shall be corrected as permitted under Section 22 of the *Municipal Elections Act, 1996*, as amended, and the list shall be approved for use as the Voters' List.
2. The list shall then be reproduced in paper or electronic format and, upon written request, be distributed to those who are entitled to copies under Subsections 23(3), (4) and (5) of the Act. All certified candidates shall be entitled to a maximum of two (2) copies or an electronic format and shall sign a statement acknowledging that the Voters' List shall not be used for any commercial purposes.
3. The candidates shall receive login ID(s) and password(s) provided by Intelivote Systems Inc., allowing them to view the voters' list that contains the names of the electors who are entitled to vote for their office. They can use the module to identify and track individual electors during the course of the election campaign and voting period to observe participation.
4. The list shall be available in an electronic format to accommodate the administration in the voting process at the Voter Help Centre.
5. Additions, corrections and deletions may be made to the list in accordance with the *Municipal Elections Act, 1996*, as amended.
6. The Clerk and/or Intelivote Systems Inc. shall produce an electronic list of the additions, corrections and deletions, as stated in paragraph (5) of this document, and make available online these additions, corrections and deletions to those who are entitled to copies of the Voters' List under the Act and the same shall be the final voters' list. This list, as required under Section 27 of the *Municipal Elections Act, 1996*, as amended, shall be available no later than Friday September 18, 2026, at Township's Main Administrative Office located at 6544 New Dublin Road.
7. The Voters' List, as corrected by the Clerk pursuant to Section 22 of the *Municipal Elections Act, 1996*, as amended, shall be provided to Intelivote Systems Inc. in electronic format in order for Intelivote Systems Inc. to manage the Voter Information Letter prior to their regular mailout deadline.
8. Voter Information Letters shall be distributed by incentive letter mail or hand delivered as required, to all eligible electors to enable them to use the Telephone/Internet Voting service.

7. NOTICES

1. The Clerk of The Township of Elizabethtown-Kitley shall notify voters of the following election information using advertisements:
 - a. That municipal and school board elections are being held for The Township of Elizabethtown-Kitley and that the Municipality has adopted an alternative voting method, being Telephone/Internet Voting;
 - b. The date(s), time(s) and location(s) for the holding of the vote including advance voting, and the methods of voting for each;
 - c. The office(s) of the council and/or school boards;
 - d. The manner in which electors may or may not use voting proxies;
 - e. Who is eligible to vote in the municipal & school board elections; and
 - f. The location(s) and dates, and hours of operation of the Voter Help Centre, how persons can check to see if their name is on the Voters' List and the procedures by which their name can be added or information corrected on the Voters' List.
2. At the Clerk's discretion, notices will be published in the local newspapers and/or posted on the Municipality's website. All notices shall be made available in English only.
3. The following essential notices shall be issued:
 - a. Notice of Election Information. See paragraph 7.1;
 - b. Notice of Revision of Voters' List. See paragraph 7.1(f);
 - c. Notice of Nomination; and
 - d. Certified Election Results.
4. The Clerk reserves the right to publish additional advertisements and notices as deemed appropriate.
5. Where possible, cooperative advertising may take place - costs to be approved and shared by the participating municipalities.
6. Each person on the voters' list shall be mailed, by Incentive Letter Mail a sealed Voter Information Letter containing:

- a. Their Personal Identification Number (PIN), the telephone number(s) to call to cast a vote, and the designated internet address (URL) to access to cast a vote using the internet;
 - b. Instructions on how to vote;
 - c. Dates and hours of voting; and
 - d. The location and telephone number of the Voter Help Centre.
7. All Voter Information Letters shall be made available in English only.

8. VOTING

1. A Telephone/Internet Voting method shall be used for the 2026 Municipal and School Board Elections.

a. Telephone/Internet Voting:

- i. Eligible voters shall be required to telephone a designated number or access a designated internet address and cast their vote.
- ii. Every eligible elector shall be limited to only one vote through the use of a PIN distributed by Incentive Letter Mail, or hand-delivered as required, in a sealed and personalized Voter Information Letter.
- iii. Intelivote System Inc., will allow the eligible voter to vote using a telephone or the internet.
- iv. Following the voter's selection, the voting system response shall identify the voter's choice and provide the voter with the option of changing or confirming their vote.
- v. The voting system shall enable the voter to decline from voting for an office(s) if they wishes to do so.
- vi. Once the PIN has been used to complete all assigned races associated with the election it cannot be used again, and further access shall not be granted to the Telephone/Internet Voting service to vote again.

b. Voting will commence on October 19, 2026, at 10:00 a.m.

2. Prior to the alternative voting system activation, on October 19, 2026, the auditor or other authorized Election Official will generate the confirmation report that contains all candidate names running for an office (through the alternative voting system by secure ID and password). The report displays in real time the sum total of votes cast for each candidate running for an office. The timing of this report's activity ensures that all totals for all candidates confirms zero (0) votes before the electronic election begins.
3. The alternative voting system will be activated unless any of the counts associated with the candidate names do not indicate a zero total, and unless directed otherwise by an Election Official.
4. Candidates or their scrutineer may be present to verify and ensure that all totals of votes cast are at zero (0) and shall be permitted to sign a document that attests to this fact.

5. Intelivote Systems Inc. will make available online a list to the Clerk and any other appropriate individuals of the Township of Elizabethtown-Kitley of all Voters' List individuals, by order of polling subdivisions/wards (if applicable), who have voted during the voting period if such an event has taken place. The names of individuals who have voted will be marked as voted. A list of voters who have voted will be provided or made available to the candidates or their respective scrutineer through the Clerk's office or by electronic means by Intelivote Systems Inc. at the Clerk's discretion. This list shall be provided by Intelivote Systems Inc. in "real time" or as closely as possible to real time.
6. If so allowed by the Clerk, Intelivote Systems Inc. will make available during the course of the election, IDs and passwords for candidates and their scrutineers, who when using this authorization, can connect to a Candidate module to review voter's list information previously identified by them to recognize participants in the election. **This capability does not provide the candidate, or their designate, information on *how* a voter has voted, only if they *have* voted in the election. A voter who has voted at least one race during an election is considered a participant.**
7. Candidates or their scrutineers may view this information any time after the start time of the voting period.
8. Where a voter is associated with multiple properties within the Township of Elizabethtown-Kitley the voter may vote only once, and the qualifying address to determine eligibility for voting shall be the place of residence of the elector. All duplication of names on the Preliminary List of Electors shall be verified by the Clerk and/or Election Official(s), and all duplicate names of individuals shall be deleted prior to the final preparation of the Voters' List. Should a voter receive more than one Voter Information Letter, the voter may only vote once and must return the other document(s) to the Main Municipal Office.
9. All voters that vote more than once or who improperly use the Voter Information Letter shall be reported to the Ontario Provincial Police for further investigation as to possible corrupt practices under the *Municipal Elections Act, 1996*, as amended.

9. VOTER PINS

1. New or replacement Person Identification Numbers (PIN(s)) shall not be given out over the telephone, e-mail or by mail without the expressed written approval of the Clerk or their designate. A Voter Information Letter containing the PIN shall not be given to any person at the Voter Help Centre unless satisfactory identification is provided and the individual has taken the required oath, if required, as administered by the Election Official.
2. Used VILs/PINs
 - a. Where an eligible voter has attempted to validate their PIN and they have determined that the PIN has already been used, the voter can attend the location determined by the Clerk, bringing satisfactory identification and have an Election Official confirm that the PIN has been used by an impersonator.
 - b. Prior to authorizing the re-issuance of a new Voter Information Letter which contains a new PIN, the voter shall be required to respond and answer any and all questions from the Election Official. The Election Official shall document, to their satisfaction, questions and answers of the voter and, if deemed appropriate, the Clerk shall submit same to the Ontario Provincial Police for further investigation and prosecution.
 - c. If the Election Official believes that all questions have been answered truthfully and to his or her satisfaction, the Election Official may authorize the provision of a new Voter Information Letter which contains a new PIN or, at the discretion of the Election Official the elector will be required to make a declaration as to their statement and take an oath which shall be given by the Election Official. A copy of this declaration shall also be submitted to the Ontario Provincial Police should further questioning be required in order to ascertain if corrupt practices have occurred. The elector will be required to assist and cooperate in the investigation in determining the individual(s) who has fraudulently used the voter's assigned PIN.
 - d. Once the voter has properly answered all questions and if required, taken the prescribed oath, a new Voter Information Letter containing a new PIN can be issued.
3. Corrections to Voter Information Letter
 - a. Where an eligible voter has received an incorrect Voter PIN in terms of ward or district association, and/or school support association, the voter can contact the Voter Help Centre and have the proper information

applied to the existing PIN. The voter may re-access the system and vote in all races not yet completed.

- b. The eligible voter shall be able to re-enter the system at any time during the election using the existing PIN or the re-categorized PIN until voting for all races has been completed.

4. Lost PINs

- a. Where a person on the Voters' List has lost their Voter Information Letter, or did not receive it in the mail, or does not have access to it, they can attend (or prove to the satisfaction of the authorized Election Official) that they require a new PIN at the Voter Help Centre in order to receive a new one.
- b. The authorized Election Official will disable the Voter's lost PIN and electronically mark it in the system with the appropriate details.
- c. Upon providing satisfactory identification to an Election Official, an oath shall be taken by the elector and a new Voter Information Letter containing a new Personal Identification Number shall be issued by mail until October 14, 2026, and after that date must attend at the Voter Help Centre to obtain the Voter Information Letter and PIN.

5. Returned VILs

- a. Should a Voter Information Letter be returned to the Main Municipal Office unopened, the PIN status will be disabled by an Election Official in a manner that prevents the PIN from being successfully validated in the voting process. The Voter Information Letters will then be marked "unused" and be retained in a secure means and subsequently destroyed at the same time as all other Municipal Election material as provided for under Section 88(2) of the Municipal Elections Act, 1996, as amended.
- b. Should a Voter Information Letter be returned to the Main Municipal Office that has been opened but has not been used for voting purposes, the PIN status will be disabled by an Election Official in a manner that prevents the PIN from being successfully validated in the voting process. In this circumstance, the Voter Information Letter shall be marked "unused" and be retained and destroyed as in item 5. a. above.

6. The Clerk and the Election Official(s) shall ensure a complete audit trail is maintained for all Voter Information Letters:

- a. That were sent to voters on the voters' list;

- b. That were undeliverable and returned from the Post Office;
- c. That were returned by a voter or other individual(s) either opened or unopened but unused for voting purposes;
- d. That were re-issued to an eligible elector;
- e. Whose PIN on the Letters were set to a status that prevented them from being validated in the voting process.

10. VOTE QUALIFICATOINS

1. A person is entitled to be an elector at an election held in a local municipality if, on Voting Day, October 26, 2026, they:
 - a. Are a Canadian citizen,
 - b. Are at least 18 years old,
 - c. Resides in the local municipality, or is the owner or tenant of land in the local municipality, or the spouse, or same-sex partner of such a person; and
 - d. Are not prohibited from voting under subsection 17(3) of the *Municipal Elections Act, 1996*, as amended, or otherwise, by law.

11. VOTING PROCESS

1. Eligible voters may vote by:

- a. Accessing the telephone number provided by using a touch-tone telephone - but not a rotary dial telephone. "Digi-pulse" telephones will be able to access the system if the telephone over-ride button is set to a "touch-tone" mode. Should the preceding not be done correctly, the interactive response system will provide an error message requesting that the eligible elector obtain assistance,
- b. Or by accessing the internet address provided by using an internet connected device.
- c. Eligible voters may vote by:
 - i. Attending a Voter Help Centre, located at the Main Municipal Office, 6544 New Dublin Road, Addison, Ontario during the following hours: For Advance Voting, between the hours of 10:00 a.m. to 4:00 p.m. October 19, 2026, to October 23, 2026.
 - ii. Attending the following polling stations on Election Day between the hours of 10:00 a.m. to 8:00 p.m. on October 26, 2026:
 - Fire Station #1 – 44 Main Street E, Lyn
 - Fire Station #3 – 410 County Road 29
 - Spring Valley Library Branch – 4103 County Road 29

and using a touch-tone telephone or the internet access provided. Any telephone provided at the Voter Help Centre shall delete any display options on the telephone.

- d. Attending a Voter Help Centre during hours identified in paragraph (c) with a Support Person, taking the appropriate oath(s), and having a support person vote using a touch tone telephone or the internet access provided. In the absence of a Support Person, the voter may request the assistance of an Election Official, who may provide assistance only after the appropriate oath, if required, has been taken.
- e. Attending a Voter Help Centre during hours identified in paragraph (c) with an interpreter, taking the appropriate oral oath(s), and voting using a touch-tone telephone or the internet access provided.
- f. With the assistance of an election official(s) that will be present at the following institutions and retirement homes on the specified date(s) and hours:

RETIREMENT HOME OR INSTITUTION	DATE	HOURS FOR ASSISTANCE
Brockville Mental Health Hospital - 1804 County Road 2 East		
Chartwell Rosedale Retirement Residence - 1813 County Road 2 East		
Sherwood Park Manor - 1814 County Road 2 East		
To be determined upon confirmation		

12. SCRUTINEERS

1. Scrutineers may be appointed, in writing by the candidate, as stated under Section 16 of the *Municipal Elections Act, 1996*, as amended. If appointed, scrutineers will be entitled to the following:
 - a. Upon request and after producing the properly signed “Appointment of Scrutineer” and prescribing to the oath(s) of secrecy, they will be provided access to a Candidate module; showing them a voter sequence number and/or the elector names who are entitled to vote for their designate office, allowing them to identify, observe, and list all electors that have participated. Scrutineers may log in to the system any time after the election has started and voters have cast ballots and determine who has voted.
 - b. Upon request and after producing the properly signed “Appointment of Scrutineer” form and prescribing to the oath(s) of secrecy, they may attend a Voter Help Centre(s) during hours of operation to observe the process. Scrutineers who do not follow the instructions of the Clerk or Election Official, or who attempt to interfere, influence or determine how an elector is voting, will be requested to leave the Voter Help Centre immediately. Their appointment will be revoked, and they will not be permitted to re-attend a Voter Help Centre.
 - c. To be present at the time and place where results are received by the Clerk, including signing the results report indicating the final results and votes cast.
2. Use of a cellular telephone or any other electronic device (i.e. computer, laptop or tablet) **SHALL NOT BE PERMITTED** within a Voter Help Centre by any Candidate or Scrutineer.

13. SYSTEM

1. The integrity of the voting process shall be the responsibility of the Clerk of the Township of Elizabethtown-Kitley and shall be preserved by:
 - a. Ensuring that every eligible elector on the Voters' List is mailed, using Incentive Letter Mail or hand-delivered as required, a sealed Voter Information Letter which contains the voter's unique PIN;
 - b. Ensuring that no one except Intelivote Systems Inc., the Clerk of the Township of Elizabethtown-Kitley, or designates, maintains a list of Personal Identification Numbers that match each voter's name and address; and
 - c. Providing an opportunity for eligible electors who do not appear on the Voters' List to be added to the list, or to make amendments to the list, up to and including election day, October 26, 2026, at 8:00 p.m.
2. The voting system shall be tested on several occasions. The test(s) shall include, but not be limited to the following:
 - a. Checking the wording of the script;
 - b. Checking the Voter Help Centre telephones and internet access;
 - c. Checking Script and input timing;
 - d. Attempting to use a PIN more than once;
 - e. Balancing a predetermined number of votes with those cast;
 - f. Matching PINs to names and addresses;
 - g. Checking the system which is used for activating PINs; and
 - h. Deliberately entering the wrong information.
3. All certified candidates are to provide to the Clerk the proper pronunciation of their name, in English and, in French (if applicable), no later than August 19, 2026.

14. CORRUPT ELECTION PRACTICES PROVINCIAL OFFENCE AND PROSECUTION

1. Sections 89 and 90 of the *Municipal Elections Act, 1996*, as amended, provides for penalties and enforcement of corrupt practices and other offences during an election process.
2. Although the Township of Elizabethtown-Kitley will be using an alternative voting method, being Telephone/Internet Voting, the principles and the integrity of the election process will remain and is enforceable.
3. Section 89 of the *Municipal Elections Act, 1996*, as amended, continues by stating

“A person is guilty of an offence if he or she:

- a. Votes without being entitled to do so;
 - b. Votes more times than this Act allows;
 - c. Votes in a voting place in which he or she is not entitled to vote;
 - d. Induces or procures a person to vote when that person is not entitled to do so;
 - e. Having appointed a voting proxy that remains in force, votes otherwise than by the proxy;
 - f. Having been appointed a voting proxy, votes under the authority of the proxy when the elector has cancelled the proxy, is no longer entitled to vote or has died;
 - g. Before or during an election, publishes a false statement of a candidate’s withdrawal;
 - h. Furnishes false or misleading information to a person whom this Act authorizes to obtain information;
 - i. Without authority, supplies a ballot to anyone;
 - j. Delivers to the deputy returning officer to be placed in a ballot box a paper other than the ballot the deputy returning officer gave him or her;
 - k. Takes a ballot away from the voting place;
 - l. At an election, takes, opens or otherwise deals with a ballot, a ballot box, or a book or package of ballots without having authority to do so;
 - m. Attempts to do something described in clauses (a) to (l). 1996, c. 32, Sched., s. 89.”
4. Penalties for offences under the Act are described in Section 94.1 of the Act and include amounts of fines and terms of imprisonment.
 5. No person(s) shall solicit a Voter Information Letter from an eligible elector. All valid complaints or knowledge of solicitation shall be reported immediately to the Ontario Provincial Police for investigation of corrupt practices.

6. In addition, under the provisions of Section 90 of the *Municipal Elections Act, 1996*, as amended, if a person is convicted of an offence and the offence was committed knowingly, the offence also constitutes a corrupt practice and the person is liable, in addition to any other penalty, for a term of imprisonment of not more than six (6) months.
7. Although many provisions of the *Municipal Elections Act, 1996*, as amended, also deal with voting places, ballots and ballot boxes, etc. the same must be used interchangeably with the “alternative form” of voting since the principle of the Act must be maintained and is therefore enforceable and subject to penalties.
8. As such, the Clerk of the Township of Elizabethtown-Kitley in this alternative form of voting, has agreed to the following rules and regulations:
 - a. That all complaints about actions which may contravene the provisions of the *Municipal Elections Act, 1996*, as amended, either verbally or written, will be investigated by the Clerk;
 - b. That all such valid complaints, once investigated to the extent and knowledge of the Clerk, will be submitted to the local detachment of the Ontario Provincial Police;
 - c. The Detachment Commander of the Ontario Provincial Police has been advised that all such complaints will be turned over to their office for further investigation;
 - d. The Detachment Commander of the Ontario Provincial Police, once the investigation is completed will communicate with the Crown Attorney’s Office to determine if an individual(s) will be prosecuted.
 - e. The Clerk or any Election Official will not attempt to intervene in the prosecution and may be called to give evidence during prosecution.

15. MAIL TAMPERING – CRIMINAL OFFENCE AND PROSECUTION

1. Since the Township of Elizabethtown-Kitley will be using an alternative voting method, that being Telephone/Internet Voting, and the notification of the voting process and how electors can access the voting system in order to exercise their right to vote will be completed through the mail, mail tampering is a criminal offence under the Criminal Code of Canada.
2. The Criminal Code of Canada states that tampering with the mail of an individual is a criminal offence and a person(s) found guilty is liable to a term of imprisonment not exceeding ten (10) years.
3. As such and in order to ensure the integrity and confidence of the voting process for all electors and the candidates, the Clerk of the Township of Elizabethtown-Kitley in this alternative form of voting has agreed to the following rules and regulations:
 - a. That all complaints about actions which may contravene the provisions of the Criminal Code of Canada with respect to mail tampering, either verbally or written, will be investigated by the Clerk;
 - b. That all such valid complaints, once investigated to the extent and knowledge of the Clerk, will be submitted to the local detachment of the Ontario Provincial Police;
 - c. The Detachment Commander of the Ontario Provincial Police has been advised that all such complaints will be turned over to their office for further investigation;
 - d. The Detachment Commander of the Ontario Provincial Police, once the investigation is completed, will communicate with the Crown Attorney's Office to determine if an individual(s) will be prosecuted.
 - e. The Clerk or any Election Official will not attempt to intervene in the prosecution and may be called to give evidence during prosecution.

16. RESULTS

1. The Township of Elizabethtown-Kitley shall keep its public internet and telephone voting open until 8:00 p.m. Monday October 26, 2026, and its Voter Help Centre (not polling locations) access opened until the Clerk confirms that all eligible voters in the polling locations by 8:00 p.m. have completed voting.
2. The Clerk of the Township of Elizabethtown-Kitley, as soon as practicable after 8:00 p.m. on Monday October 26, 2026, providing that all eligible electors within the polling locations have voted, shall request the close and deactivation of the Telephone/Internet Voting service and shall also request the tabulation of the results for each candidate. The final results of each candidate by category (of ward if applicable) and school support, and polling subdivisions shall be available as soon as practicable after 8:00 p.m. on October 26, 2026, at the Main Municipal Office located at 6544 New Dublin Road, Addison, Ontario.
3. The Clerk shall report the “unofficial” results when received from Intelivote Systems Inc. as soon as practicable after 8:00 p.m. on Monday October 26, 2026, at Election Headquarters located at the Main Municipal Office located at 6544 New Dublin Road, Addison, Ontario.
4. Pursuant to Subsection 55(4) and subject to the provisions of Section 56 of the *Municipal Elections Act, 1996*, as amended, and subject to the provisions of By-law No. 22-06, “Municipal Elections Recount Policy”, the Clerk shall as soon as practicable after 8:00 p.m. on Monday October 26, 2026 at Election Headquarters located at the Main Municipal Office located at 6544 New Dublin Road, Addison, Ontario:
 - a. Declare the candidate or candidates, as the case may be, who received the highest number of votes to be elected.
 - b. Declare the result of any vote on a by-law or question.
5. The “Official Results” of each candidate shall be available at the Main Municipal Office located at 6544 New Dublin Road, Addison, Ontario, as soon as possible after Voting Day. Also, the Clerk shall post the “Official” results on the Municipality’s website.

17. TIE VOTE – RECOUNT PROCEDURES

1. In the case of a tie vote, as provided under Section 56 of the Municipal Elections Act, 1996, as amended, the Clerk of the Township of Elizabethtown-Kitley shall request from Intelivote Systems Inc. a re-tabulation of the votes cast.
2. In keeping with By-law No. 22-06, Automatic Recount Policy, an automatic recount shall be conducted where the vote differential between the last available candidate(s) elected and the first candidate(s) not elected is equal to or less than one quarter of one percent (0.25%) of the total number of votes cast for the office, rounded up to the closest whole number.
3. Pursuant to Subsection 56(2) of the *Municipal Elections Act, 1996*, as amended, the recount shall be held within fifteen (15) days after the Clerk's declaration of the results of the election, and therefore the recount shall occur on or before 12:00 noon on November 10, 2026 at the Main Municipal Office located at 6544 New Dublin Road, Addison, Ontario.
4. Pursuant to Subsection 61(1) of the *Municipal Elections Act, 1996*, as amended, the following persons will be authorized to attend the recount:
 - a. The Clerk and any other Election Official appointed by the Clerk for the recount procedure including the Municipal lawyer;
 - b. Every certified candidate for the office;
 - c. The lawyer for each of the candidate(s); and
 - d. Only one (1) scrutineer for each of the candidate(s).
5. Within 15 days after the declaration of the election results, the Clerk shall request Intelivote Systems Inc. to re-tabulate the results for the office(s) that are subject to the recount procedure and that the results be segregated by ward (if applicable), and polling subdivisions. Intelivote Systems Inc. shall send the results of the recount by electronic mail (E-mail) and these results will be compared to the results tabulated by the Auditor assigned to the election.
6. Upon receipt of the final results of the recount, the Clerk shall announce the results of the recount and in the event of a tied vote, Subsection 62(3) of the Municipal Elections Act shall apply, being as follows:

"If the recount indicates that two or more candidates who cannot both or all be declared elected to an office have received the same number of votes, the clerk shall choose the successful candidate or candidates by lot".
7. In the event that a tied vote occurs after the statutory recount, the following procedure shall be used and applied:

- a. The Clerk shall determine the texture and quality of the paper used for this process and each candidate or the candidates' lawyer and/or scrutineer will have an opportunity to examine the paper to be used to inscribe the names of the candidates;
 - b. The Clerk shall inscribe the name of each candidate on a similar size paper and the candidates, the candidates' lawyer and/or scrutineer, without touching the paper, examine the same. In addition, all persons present will have an opportunity to examine the box which will be used for conducting the lot;
 - c. Upon acceptance by the all candidates, the candidates' lawyer and/or scrutineer, that the processes outlined in paragraphs a) and b) have been adhered to, the Clerk shall fold the papers bearing each candidate's name twice in two (2) equal parts and shall deposit these papers, in full view of all persons present and authorized to attend, in an open-end box that will be acceptable to all persons present. In the event of a conflict or difference of opinion as to the selection of the box, the Clerk shall determine the box to be used for this process.
8. Upon completion of this process, the Clerk shall hold the box and, without looking into the box, ensure that the contents have been displaced sufficiently, and request the Municipal lawyer to draw only one (1) or the required number for the purpose of determining the successful candidate(s).
 9. The Municipal lawyer shall hand directly to the Clerk the selected and required number of papers and the Clerk shall read aloud the name of the candidate or candidates and proceed to declare this or these individuals elected.
 10. Once completed, the Municipal lawyer shall remove the remaining contents from the box and provide an opportunity for all persons present to examine these slips of papers including the box.

18. AFTER VOTING DAY

1. At no time after voting day shall any information regarding the voter, PINs and ballots come together to allow anyone to know how an elector has voted.
2. All election materials shall be destroyed in accordance with the principles of Section 88 of the *Municipal Election Act, 1996*, as amended.

19. EMERGENCIES

1. Pursuant to Section 53 of the *Municipal Elections Act, 1996*, as amended, the Clerk may declare an emergency if they are of the opinion that circumstances have arisen that are likely to prevent the election being conducted in accordance with this Act. An emergency shall be declared in the event of a flood, fire or power failure in the Municipality; acute illness or accident of the Clerk/Returning Officer or Assistant Returning Officer which prevents them from conducting the election pursuant to the *Municipal Elections Act, 1996*, as amended.
2. On declaring an emergency, the Clerk shall make such arrangements as they consider advisable for the conduct of the election.
3. In the event of an emergency, the Clerk/Returning Officer shall advertise on radio and television stations if possible, and post notices on the municipality's website, to the extent possible, that the election has been delayed.
4. If there is a voting system disruption on Voting Day that prevents voters from accessing the voting system, polls (including paper balloting polls, if applicable) will remain open until 10:00 p.m. If the electronic voters list cannot be accessed to strike voters from the list at paper balloting polls, those using paper ballots must take the prescribed oath that they have not previously voted during the 2026 voting period.
5. In the event of a disruption, Intelivote Systems Inc. under direction from the Clerk/Returning Officer shall stop the Intelivote system from accepting telephone calls and connections from the Internet, thus preventing the election from continuing, or starting, as the case may be.
6. In the event the Clerk/Returning Officer or Assistant Returning Officer is unable to be present to conduct procedures on Voting Day, there shall be a substitute qualified person appointed or available to attend to the election details.

20. ACCESSIBILITY

1. The Clerk shall have regard for the needs of candidates and electors with disabilities.
2. The Clerk shall ensure the Voter Help Centre is accessible to candidates and electors with disabilities.
3. The Clerk shall prepare a Report to be submitted to the Council ninety (90) days after Voting Day about identification, removal, and prevention of barriers that affect voters and candidates with disabilities.
4. Election Officials will be available for assistance during the Voting Period and on Voting Day.
5. The Township of Elizabethtown-Kitley has an Accessibility Policy. The Municipal Election for the Township of Elizabethtown-Kitley will be conducted with having regard to the policies as established.

21. AMENDMENTS TO PROCEDURES

1. The Clerk has the right, at any time, up to and including Voting Day, to amend the procedures contained herein. A copy of any amendment will be forwarded to each candidate.

22. FORMS

- The following forms have been approved for use by Township of Elizabethtown-Kitley for the election process:

Form #	Name of Form	Section
EL07	List of Certified Candidates	(S.11(4) 2)
EL08	Certificate of Election Results	(S.11(4) 3)
EL09	Final Summary of Election Results	(S.11(4) 4)
EL10	Appointment and Oath of DRO	(S.15(1))
EL11	Appointment and Oath of an Election Official	(S.15(2))
EL12(A)	Appointment of Scrutineer by Candidate	(S.16(1))
EL12(B)	Oral Oath of Secrecy	
EL14	Candidate's Declaration-Proper Use of Voters' List	(S.23(5))
EL15	Application to Amend Voters' List	(S.24)
EL16	Application for Removal of Another's Name from the Voters' List	(S.25)
EL17	Notice of Nomination for Office	(S.32)
EL18(A)	Declaration of a Qualified Candidate – Municipal	(S.35(2))
EL18(B)	Declaration of a Qualified Candidate - School Trustee	
EL19	Withdrawal of Nomination	(S.36)
EL20	Declaration of Acclamation to Office	(S.37(1))
EL21	Notice of Death of Candidate	(S.39(A))
EL22	Certificate on Voters' List	(S.28(1))
EL10	FOI Freedom of Information Release	
EL24	Sample Notice of Election Information (For Newspaper Ad)	(S.40)
EL25(A)	Certificate and Receipt for Ballots	(S.41(1))
EL26	Oath of Qualification	(S. 52(1) 3)
EL27	Oral Oath of Friend or Interpreter	
EI 27A	Oath of Elector Requesting Assistance of a Friend	
EL29(A)	Voting Instructions	(S.52(3),(4))
EL29(B)	Voter Instructions and Sample Ballot	
EL30	List of Objections to Vote Count	(S.54(4))
EL31(A)	Statement of Election Results (Deputy Returning Officer)	(S.55(1) A)
EL32	Declaration of Election Candidate	(S.55(4) A)
EL34	Statutory Provisions Regulating Voting Procedures	(S.48, 49)
EL35	Notice of Offence, Notice of Corrupt Practice	(S.89)
EL36	Disclaimer to Right to Office	(S.84(1)-(3))
EL37	Certificate of Maximum Campaign Expenses	(S.76(7))
EL38	Witness Statements as to Destruction of Ballots	(S. 88(2))
EL39	Notice of Recount	(S.56 - 58)

EL40	Recount Results	(S.62(1))
EL41	Declaration of Recount Results	(S.62(4))
EL42	Notice to Candidate of Filing Requirements	(S.78(6))
EL43	Notice of Default	(S.80(3))
EL46	Ballots Account	
EL47	Election Official Application	
EL48	Refund of Nomination Fee	

2. Additional forms have been prepared for the 2026 Municipal Elections and will be utilized when necessary or desirable for conducting the election under the direction of the Clerk, as per Section 12(1) and 12(2) of the Municipal Elections Act, 1996, as amended.

Municipal & School Board Elections

Common Voter Questions and Answers for eVoting

1. **Who will get a Voter Instruction Letter (VIL) with a PIN to vote in the election?**

A. All qualified electors on the official Municipal Elector's List provided by the municipality.

2. **What if my name is not on the Elector List?**

A. Eligible electors who are not on the official Elector List will have to go to a location designated by the Election Official and complete the required form to have their name added to the Elector List. Once this is completed you will be given a VIL by the Election Official.

3. **When should I expect to receive my PIN in the mail?**

A. Individual PINs will be mailed to eligible electors so that they are received approximately three (3) to five (5) days prior to the first voting day.

4. **What if I don't get a PIN in the mail by Election Day?**

A. If you are an eligible elector and on the official Elector List, but you did not get a PIN in the mail by the start of the election period, you can request a replacement PIN. If the Election Official's records indicate you were sent a PIN in the mail then the original PIN will be disabled and cannot be used to cast a vote in the election. A replacement PIN will be issued to you if the original PIN has not been voted and you provide appropriate identification.

5. **Why would I not get a PIN in the mail?**

A. If you didn't get a PIN in the mail one of two things may have happened. First, your name was not on the official Elector List. PINs are only mailed to electors whose names appear on the official Elector List as supplied by the municipality. Secondly, a PIN may have been mailed to you and it has been delayed for some reason in the mail system.

6. **Can anyone tell how I voted if they know my PIN?**

A: No. The system does not track how a particular PIN has voted, only that the PIN has been used to cast a vote.

7. Once I have my PIN, do I have to register in advance if I want to use either the telephone or the Internet to cast my vote?

A. No, there is no registration required. During the election period, using your PIN, you can use either the telephone or the Internet to cast your vote or vote using a paper ballot if this is offered by the municipality.

8. What if I lose or misplace my PIN?

A. If an elector loses or misplaces their PIN they should contact the *Voter HelpLine*. The Election Official can decide to replace the missing PIN if it has not already been voted. They will determine if a voter has to travel to a location, sign a form, and then replace the missing PIN, or they can decide to allow the *Voter HelpLine* agent to authenticate the caller and issue a replacement PIN over the phone. In both cases, the original lost or missing PIN will be disabled and it will not be able to be voted in the election.

9. How do I access the voting system?

A. Voting instructions will be included in the Voter Instruction letter mailed to each eligible elector on the official Elector List. Included in this information are instructions on how to access the voting system. Voters can cast their ballot using the telephone or cell phone by calling a toll free number. Voters using personal computers will use the Internet to visit a website that will allow them entry into the voting system where they can cast their vote.

10. Once I enter my PIN and start my voting process do I have to complete all the races on the ballot in one session? For example, what if I am interrupted and have to hang up the phone for some reason or, if I am voting using the Internet and have to leave my session?

A. No, you do not have to vote all the races on your ballot at one time uninterrupted. You can disconnect from the Internet or the telephone and re-connect later, re-enter your PIN, and complete your voting activity at that time. In fact, if you find it more convenient, you can switch from one method to the other and complete your voting using the other method. For example, you can start your voting on the Internet and at some point close your Internet session, and then later re-start the voting process and re-enter your PIN using your phone or cell phone and complete your ballot.

11. What happens if I access the voting system and am presented with incorrect candidates for my district or ward?

A. The list of candidates presented to you as a voter is determined by your place of residence as defined on the Elector List. If you have moved and your new address was not updated on the Elector List, (and your Voter Instruction letter and PIN were forwarded to your new address), then you will see the list of candidates associated with your old place of residence. You should call the *Voter HelpLine* and the Election Official will authenticate you and, if satisfied, can then electronically “re-categorize” the PIN. The correct list of candidates will be presented to you once you re-connect to the voting system.

12. What do I do if I am not sure if I completed a race or the ballot?

A. During the voting period you can connect to the voting system and enter your PIN. If you have yet to complete all ballots assigned to you, the system will begin where you left off - at the next race you are eligible to complete. When you have completed voting all ballots assigned to you, entering your PIN online in the voting system during the voting period will display a message containing your vote status. This message will advise if you have completed voting. You can also contact the *Voter HelpLine* to get more information.

13. If I am using the telephone to vote, how will I know what number to press to vote for the candidate of my choice or what if I make a mistake and select a different candidate than the one I want to vote for?

A. The Voter Instruction letter mailed to you has the list of candidates included on it for your reference purpose. In addition, each time the system presents you with a race to vote for; it lists the eligible candidates running for that position and instructs you to select the corresponding number for that candidate. You may also clear your ballot selections and start over.

14. Once a vote has been confirmed, can it be changed?

A. No. Once a vote has been confirmed it cannot be changed. This process is the same as dropping the ballot into the ballot box in a traditional paper based election ensuring complete voter anonymity and secrecy of ballot. The system does not know how the ballot was voted; only that the PIN was used in the election to cast a vote and thus it cannot be removed from the vote count.

15. How do I vote if I am away from home, out of town, out of the province, or out of the country?

A. You can vote during the election voting period using the Internet from anywhere in the world. You can also use telephone service and connect to the voting system toll free from anywhere in North America simply by dialing the toll free number contained in your Voter Instruction letter.

16. What if I have a rotary phone at home, no cell phone and don't have a computer with Internet service. How can I vote?

A. You do not have to vote from home. You can vote from any location using any phone with touch tone service or from any computer. You can also vote in person at polling stations if the municipality is offering PC's and phones at these locations and/or paper ballots in concert with the electronic voting options. The location of the polling stations can be found in the Voter Instruction letters sent to eligible electors.

17. If someone calls me and asks for my PIN, what should I do?

A. You should treat your voting PIN with the same level of secrecy and confidentiality you reserve for your bank card and PIN. Do not give your PIN to anyone who may call or approach you for the number.

18. What do I do if the phone line is busy when I call and try to vote?

A. If the phone lines are busy, simply hang up and call back a short time later. The voting system is capable of handling a significant volume of calls simultaneously but there is always the possibility that many voters are attempting to call in the same timeframe. Voters will be able to connect to the system over the course of a number of days during the voting period.

19. Could someone steal my PIN and vote it?

A. Stealing and opening another person's mail is illegal. It is also illegal to represent yourself as another person and steal their right to vote in an election. Both these acts are illegal and have penalties defined by law.

If you know someone has voted your PIN illegally you should report it to the Election Official. You can obtain a replacement PIN to cast your vote by presenting yourself to the Election Official and swearing an affidavit that the PIN assigned to you was not voted by you but by someone else.

20. If I am a voter with a disability; deafness, blindness, or a mobility disability, can someone help me with the voting process?

A. Electronic voting allows increased rights of privacy to voters with physical challenges that make traditional voting at polling stations more difficult. Blind voters can make use of the telephone and deaf voters can use the Internet to vote with little or no assistance required from others. If you need assistance at the polling station to cast your vote, the Election Official present will be able to assist you.

21. Would it be possible for me to be sent more than one PIN?

A. If you received more than one PIN it is because your name appeared on the Elector List more than once. This rare situation might occur if you changed your place of residence and have been enumerated in both locations or you own property and are the registered resident at both locations. You are only permitted to vote once in a municipality and you should only cast a vote using the PIN associated with your primary place of residence. Notify the Election Official of the additional PIN and they will disable this PIN rendering it unusable for the election.