

The Corporation of the Township of Harley



2026 Municipal Election Information for Candidates



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Introduction

The guide has been prepared for the purpose of supplying information to persons intending to stand for elected office. The guide is available electronically on the Township of Harley website.

This guide is only intended to provide candidates with information on running for office. Candidates are responsible for ensuring they are familiar with the requirements of the *Municipal Elections Act* and should consult the act for complete information and legislative requirements. A copy of the *Municipal Elections Act, 1996* is available online at www.e-laws.gov.on.ca.

Candidates must comply with all the requirements relating to election campaign financing. The Ministry of Municipal Affairs produces a guide for candidates that outlines the financial reporting requirements under the *Municipal Elections Act*. This guide is available online from the Ministry website, the Township of Harley website and in hardcopy from the municipal office upon request.

It is the responsibility of prospective candidates to ensure through their own determination that they have complied with the election financing regulations and that they are in fact qualified and not disqualified by law. In all cases of filing times (i.e.: 2:00 pm), the time displayed by the Clerk's electronic clock shall prevail.

KEY CONTACTS

Krystle Seymour - Clerk-Treasurer
krystle.seymour@harley.ca
T (705)-647-5439



Important Dates

The following are legislative dates as set out in the *Municipal Elections Act, 1996*.

2026

Friday May 1

- First day for candidates to file a nomination paper for the office of reeve, councillor or school board trustee.
- First day for an individual or entity to file a notice of registration as a third-party advertiser.
- Campaign period begins once a nomination paper or notice of registration is filed.
- Preliminary expense limit and other legislative documentation provided to candidates and third-party advertisers on the day they file.

Friday, August 21

- Nominations Day – last day to file nomination papers.
- 9:00 am to 2:00 pm – nominations or withdrawal cannot be accepted beyond 2:00 pm.

Monday, August 24

- Certification of nomination papers to be completed by 4:00 pm.
- Declaration of acclamation provided after 4:00 pm.

Tuesday, September 1

- Voters' List available to certified candidates.

Wednesday, September 30

- Final expense limits provided to candidates and third-party advertiser.

Saturday, October 17

- Advance Voting Day, 10:00 am to 8:00 pm.

Friday, October 23

- Last day for an individual or entity to file a notice of registration as a third-party advertiser.

Monday, October 26

- Voting Day, 10:00 am to 8:00 pm.

Saturday, November 14

- The 2022-2026 term of office ends.



Sunday, November 15

- Term of Office commences.

Thursday, December 31

- Campaign period ends for candidates and registered third parties.
- Deadline for persons provided with a copy of the Voters List to destroy list.
- Last day for candidate or registered third parties to file an Extension of Campaign Period (“*Notice of Extension of Campaign Period*” Ministry prescribed Form 6).

2027

Monday, March 1

- Last day for Clerk to provide notice of financial filing requirements and penalties to candidates and registered third parties.

Thursday, March 25

- Last day for candidate or registered third party to apply to Superior Court of Justice to extend the time to file the financial statement.

Friday, March 26

- Last day by 2:00 pm to file financial statement for reporting period ending December 31, 2026 -applies to all candidates and registered third parties.
- Last day by 2:00 pm for candidate or registered third party to notify Clerk of filing extension received from the Superior Court of Justice.
- 90-day compliance audit period begins after 2:00 pm.
- Start of 30-day period in which a candidate or registered third party may file the primary financial statement and pay a \$500 late filing fee after 2:00 pm.

Thursday, April 29

- Last day (by 2:00 pm) for candidate or registered third party to file a primary financial statement if they pay \$500 late filing fee.
- Penalties take affect at 2:01 pm.

Monday, June 28

- Last day to file a request for a compliance audit of financial statements that were filed by March 31.

Wednesday, June 30

- End of extended campaign period.



Wednesday, August 25

- Last day for Clerk to provide notice of supplementary filing requirements and penalties to candidates or registered third parties.

Thursday, September 23

- Last day for candidate or registered third party to apply to Superior Court of Justice to extend the time to file the financial statement.

Friday, September 24

- Last day by 2:00 pm to file financial statement for reporting period ending June 30th, 2027 -only applies to those who filed a Form 6 to extend the campaign period.
- Last day by 2:00 pm for candidate or registered third party to notify Clerk of filing extension received from the Superior Court of Justice.
- 90-day compliance audit begins after 2:00 pm.
- After 2:00 pm, start of 30-day period in which a candidate or registered third party may file the supplementary financial statement and pay a \$500 late filing fee.

Monday, October 25

- Last day (by 2:00 pm) for candidate or registered third party to file a supplementary financial statement and pay a \$500 late filing fee.
- Penalties take affect at 2:01 pm.

Thursday, December 23

- Last day to request a compliance audit on a supplementary financial statement.

Municipal Office to Be Elected

On Monday, October 26, 2026, voters in the Township of Harley will elect members for the following offices:

- Reeve: One (1) to be elected by all electors of the municipality.
- Councillor: Four (4) to be elected by all electors of the municipality.



Qualification of Candidates

Eligibility (*Municipal Act, 2001, S.O. 2001 c.25 Section 256*)

Qualifications for members of Council are set out in Section 256 of the *Municipal Act, 2001* and Section 17 of the *Municipal Elections Act, 1996*.

In order to run for office in the Township of Harley a person must meet all of the following criteria:

1. Be a Canadian citizen;
2. Be at least 18 years old;
3. Reside in the municipality of Harley Township, or is the owner or tenant of land in the Township of Harley, or be the spouse of such owner or tenant; and
4. Not be disqualified by any legislation from holding office.

Ineligibility (*Municipal Act, 2001, S.O. 2001 c.25 Section 258*)

The following are ineligible to be elected as members of Council:

- a. An employee of the Township of Harley except during an authorized unpaid leave of absence (the leave of absence must begin upon filing the Nomination Form);
- b. A person who is not an employee of the municipality but who is the Clerk, Treasurer, Integrity Commissioner, Auditor General, Ombudsman or registrar, or who holds any administrative position of the municipality;
- c. A judge of any court; and
- d. A member of the Assembly as provided in the Legislative Assembly Act or of the Senate or House of Commons of Canada.



Nomination Procedures

Filing Nomination Papers

Every person who proposes to be a candidate must file nomination papers prior to receiving any campaign contributions and/or expending any funds on a campaign. A candidate may file his or her nomination papers as of May 1, 2026 during regular business hours. Nomination papers will be available from the Clerks and on the municipal website.

Please note that Nomination Papers submitted by facsimile transmissions, e-mail or mail will not be accepted. Forms must be completed in person at the municipal office:

903303 Hanbury Road
New Liskeard, ON
P0J 1P0

Candidates are required to complete the Nomination Paper, which includes a declaration of qualification, taken before a Commissioner of Oaths. Commissioners of Oaths can be administered by the Clerk. Photo identification containing the candidate's signature is also required.

The deadline for filing nomination papers for the 2026 municipal election is:

“Nomination Day” - Friday August 21st, 2026 - 9:00 am to 2:00 pm.

The nomination paper must be accompanied by the prescribed nomination filing fee. The prescribed fee is \$200 for the reeve and \$100 for councillor and can be paid by cash or cheque payable to the Township of Harley.

If an agent is filing the nomination on behalf of a candidate, the Candidate's Nomination paper must be commissioned before the agent files the Nomination Form with the Township of Harley and the agent must provide a copy of the Candidate's identification as well as providing their own identification. Form TD20, “*Appointment of an Agent to File a Nomination*” must be submitted. This form can be obtained from the Clerk upon request.

Candidates are responsible for ensuring that they meet all the qualifications and have followed the procedures with respect to the filing of Nomination Papers.

Exception for Additional Nominations

If the number of nominations filed for an office is less than the number of persons to be elected to an office, additional nominations may be filed between 9:00 am and 2:00 pm on the Wednesday following Nomination Day - August 26th, 2026.



Refund of Nomination Deposit

A candidate is entitled to receive a refund of the nomination filing fee if he or she files their financial statements with the Clerk by the filing date. For the 2026 municipal election, the filing date is before 2:00 pm on March 26th, 2027.

Examination and Certification of Nominations by Clerk

By 4:00pm on the Monday following Nomination Day, (Monday August 24th, 2026) the Clerk will examine each candidate nomination and if satisfied, certify the nomination.

Any additional nominations filed under the *Municipal Elections Act, Section 33(5)* shall be examined by the Clerk for certification before 4:00 pm on the Thursday following Nomination Day (August 27th, 2026).

If the Candidate is not qualified to be nominated, or the nomination does not comply with the Municipal Elections Act, 1996, the Clerk will reject the Nomination. A telephone call or email shall be made to the candidate informing him/her of the rejection, and a “Notice of Rejection of Nominations” Form TD04 shall be sent, by Registered Mail, as soon as possible, to:

- the person who sought to be nominated, and
- by regular mail to all candidates for the office.

Withdrawal of Nominations

Candidates may withdraw their Nomination by filing in person/or agent a withdrawal in writing on “*Withdrawal of Nomination*” Form EL19 with the Clerk before 2:00 p.m. on Nomination Day, Friday, August 21, 2026, if the person was nominated on or before Nomination Day; and before 2:00 p.m. on the Wednesday following Nomination Day, (August 26, 2026), if the person was nominated under Section 33(5) - Additional Nominations.

The “Withdrawal of Nomination” by agent must be accompanied by Form TD21, “*Appointment of an Agent to Withdraw a Nomination*”. The form must also include the name, date and signature of a witness and can be obtained from the Clerk upon request.

The withdrawal shall be noted on the “*Unofficial List of Candidates*” Form TD03

Acclamations

If, at 4:00 pm on August 24th, 2026 the number of certified candidates for an office is the same as or less than the number to be elected, the Clerk shall immediately declare the candidate or candidates elected by acclamation.



Campaign Information

Candidates are advised to refer to the Province of Ontario’s *2026 Candidates Guide* for information on Campaign Contributions and Fund Raising and on Campaign Expenses. The provincial guide is available online from the Ministry of Municipal Affairs and Housing and also posted on the municipal website.

The *Municipal Elections Act, 1996* does not contain restrictions on when a candidate may or may not advertise but does regulate the amount a candidate can spend on their campaign. The candidate must have filed their nomination form before spending any money on advertising, and the amount they spend on their campaign is regulated as explained in the restrictions below.

Campaign Expense Limits

There are limits on the amount that a registered candidate may spend on a campaign. The campaign period begins the day the candidate files a Nomination Paper and ends on December 31st, 2026. The limit on campaign expenses is based on a formula related to the number of electors entitled to vote for the office.

Once an individual files their nomination paper, they will be given an “Estimated Maximum Campaign Expenses” preliminary certificate limit based on the Voters’ list from the previous municipal election. Each candidate will be provided with a final certificate on or before September 30th, 2026. The number of electors used in this final calculation is to be the greater of the following:

- the number determined from the Voters’ List from the previous regular election, as it existed on September 15 in the year of the previous election, adjusted for changes made under Sections 24 and 25 that were approved as of that day;
- the number determined from the Voters’ List for the current election, as it exists on September 15 in the year of the current election, adjusted for changes made under Sections 24 and 25 that were approved as of that day (Section 88.20 (11))

The following is the formula used to calculate the limits:

Reeve: \$7,500.00 plus \$0.85 for each elector entitled to vote for the office
Councillor: \$5,000.00 plus \$0.85 for each elector entitled to vote for the office

Filing Financial Statements

All nominated candidates, including those not elected, those who withdrew their nomination and whose nomination was rejected by the Clerk, must disclose and report on or before March 26th, 2027 by 2:00 pm their contributions and expenses as of December 31, 2026 in accordance with the following:



- All candidates are required to file a detailed financial statement on the prescribed form –(*Ministry prescribed Form 4*).
- Candidates must have their financial statement audited and submit the auditors report to the Clerk along with their financial statement if expenses are \$10,000 or over.

A candidate must file a separate financial statement for each office he or she was nominated during the election period unless the offices are all on the same council and are elected by a general vote of all electors of a municipality. Each campaign for an office for which the election is conducted by ward is a separate campaign.

The financial statement must be filed by March 26th, 2027. Candidates' financial statements are filed with the Clerk and are public documents which are to be available at no charge for viewing by the public. The Clerk will advise at least 30 days prior to March 26th, 2027 filing deadline of all the filing requirements of the *Municipal Elections Act, 1996*. The Clerk is not required to give additional notice for each supplementary filing date.

It is the responsibility of the candidate to file a complete and accurate financial statement by the filing date.

Please refer to the Provincial Municipal Elections Guide or the Municipal Elections Act for detailed information with respect to:

- Extending a campaign in order to eliminate a deficit;
- Supplementary financial statement information;
- Surplus and deficit information; and
- Enforcement and penalties.

Scrutineers (Candidates' Agents)

Each candidate may appoint, in writing, any number of persons necessary to act as scrutineers to represent them at the polls, and to be present during the counting of the votes. (Form TD22)

Scrutineers must show proof of his or her appointment to the election upon request.

Only one scrutineer per candidate may be in the voting place for each ballot box. If a candidate enters the voting place, they are considered to be a scrutineer.

Candidates and scrutineers have the following rights:

- To be present when ballot boxes, materials related to the advance polls and the ballot boxes, and statement of the results are being delivered to the Clerk;



- To enter the voting place 15 minutes before it opens and to inspect the ballot boxes and the ballots, and all other election documents but not to delay the opening of the voting place;
- To place their own seal on the ballot box before the opening of the voting place;
- To sign the statement of the results of an election;
- To place their own seal on the ballot box after the counting of the votes so that ballots cannot be taken out or deposited.

If you are appointing scrutineers, please note the following:

- the appointment must be made in writing; (Form TD22)
- limit of one (1) scrutineer per ballot box;
- scrutineers must take an oath of secrecy;
- scrutineers may not interfere with the activity of the vote or the counting of the ballots (may look but cannot touch);
- candidates are entitled to be represented at the voting places either personally or by a scrutineer. Please note that acclaimed candidates are not entitled to be at a voting place unless appointed as a scrutineer by another candidate;
- campaigning is not permitted within the voting location.

Scrutineers and candidates are prohibited from the following:

- engaging electors in conversation while in a voting place or location;
- attempting directly or indirectly, to interfere with how an elector votes;
- attempting to campaign or persuade an elector to vote for a particular candidate;
- displaying a candidate's election campaign material in a voting place;
- compromising the secrecy of the voting;
- interfering or attempting to interfere with an elector who is marking a ballot;
- obtaining or attempting to obtain, in a voting place, any information about how an elector intends to vote or has voted;
- communicating any information obtained at a voting place about how an elector intends to vote or has voted.

Election Signs

The Township of Harley regulates the placement of election signs on municipal roads and intersections through By-Law. If you plan to use election signs, please contact the municipal office for a copy of the most recent sign By-Law.

Prohibition of Canvassing in Voting Places

The Clerk, as the Returning Officer, is the lessee of the premises used as voting locations. As the lessee, the Returning Officer does not permit campaigning of any nature in or on



the premises used as a voting location on Voting Day. The premises are deemed to include the entire building and the property on which it is located.

Section 48 of the Municipal Elections Act provides as follows:

“While an elector is in a voting place, no person shall attempt, directly or indirectly, to influence how the elector votes. No person shall display a candidate’s election campaign material or literature in a voting place. For the purpose of this section, ‘Voting Place’ includes any place in the immediate vicinity of the voting place designated by the Clerk.”

Election Officials are instructed to immediately remove from any voting place material or literature of any nature which may be deposited in and around a voting place. Candidates or their agents and scrutineers must not engage electors in conversations at voting places and they may not wear campaign buttons or distribute material of any kind in and around a voting place.

We ask for your cooperation in this regard.



Reminders to Candidates

1. Must be an eligible elector for the office being sought.
2. Must file their Nomination Paper in person or by agent.
3. Cannot be nominated for more than one office.
4. Must pay a nomination filing fee of \$100 or \$200, cash or cheque payable to the Township of Harley.
5. Cannot accept donations or spend any funds on a campaign until such time as you have filed a Nomination Paper with the Clerk.
6. You are responsible for keeping records of the financial activities related to your campaign. Remember to issue receipts for all donations, including donations of goods or services; obtain receipts for expenses incurred; keep copies of all receipts.
7. Keep receipts for all expenditures and a record of the value of all contributions which are not money (i.e. sign stakes, paper, printing services, etc.)
8. It is the responsibility of the candidate to file a complete and accurate financial statement on time. Candidates should completely familiarize themselves with the appropriate sections of the *Municipal Elections Act, 1996*.
9. Candidates requesting a copy of the voters list must make an appointment with the Clerk to review Form TD11 ("*Policy for Use of the Voter's List*") and also sign Form TD10 ("*Declaration of Proper Use of the Voter's List*"). Both are available from the Clerk upon request.

Instructions

It is the responsibility of the person being nominated to file a complete and accurate nomination paper. Please print or type information (except signatures).

Nomination paper of a person to be a candidate at an election to be held in the following municipality			
Township of Harley			
Nominated for the Office of		Ward Name or Number (if any)	
Nominee's name as it is to appear on the ballot paper (subject to agreement of the municipal clerk)			
Last Name or Single Name		Given Name(s)	
Nominee's full qualifying address			
Suite/Unit Number	Street Number	Street Name	
Municipality		Province	Postal Code
Mailing Address <input type="checkbox"/> Same as qualifying address			
Suite/Unit Number	Street Number	Street Name	
Municipality		Province	Postal Code
Email Address		Telephone Number	Telephone Number 2

Declaration of Qualification

I, _____, declare that I am presently legally qualified
(or would be presently legally qualified if I were not a member of the Legislative Assembly of Ontario or the Senate or House of Commons of Canada) to be elected and to hold the office for which I am nominated.

Signature of Nominee

Date (yyyy/mm/dd)

Date Received (yyyy/mm/dd)	Time Received	Initial of Nominee or Agent (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 nomination paper of the aforesaid nominee filed with me and am satisfied that the nominee is qualified to be nominated and that the nomination complies with the Act.

Signature	Date Certified (yyyy/mm/dd)
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TOWNSHIP OF HARLEY
DECLARATION OF QUALIFICATIONS
MUNICIPAL CANDIDATES

Municipal Elections Act, 1996

I, _____, a nominated candidate for the office of:

- Reeve
 Councillor

Do Solemnly Declare That:

1. I am qualified pursuant to the *Municipal Elections Act, 1996* and the *Municipal Act, 2001* to be elected to and to hold the office of:
 Reeve
 Councillor
2. Without limiting the generality of paragraph 1, I am at least eighteen (18) years of age, a Canadian citizen, a resident of the **Township of Harley** or the owner or tenant of land in the **Township of Harley** or the spouse of such owner or tenant.
3. I am not ineligible, disqualified or prohibited under the *Municipal Elections Act, 1996*, the *Municipal Act, 2001*, the *Municipal Conflict of Interest Act* or any other *Act* to be elected to or hold the above-mentioned office.
4. Without limiting the generality of paragraph 3,
 I am not an employee of the **Township of Harley**, or if I am an employee of the **Township of Harley**, I am on an unpaid leave of absence as provided for by section 30 of the *Municipal Elections Act, 1996*.
 I am not a person who is not an employee of the **Township of Harley** but who is the Clerk, Treasurer, Integrity Commissioner, Auditor General, Ombudsman or registrar referred to in section 223.11 of the *Municipal Act, 2001* or an investigator referred to in subsection 239.2 (1) of **Township of Harley** or a person who is not an employee of the **Township of Harley** but who holds an administrative position of the **Township of Harley**.
 I am not a judge of any court.

- I am not a member of the Assembly as provided in the *Legislative Assembly Act* or of the Senate or House of Commons of Canada or, if I am such a person, I will provide proof of my resignation in a form satisfactory to the Clerk of the **Township of Harley** prior to **2:00 p.m. on Nomination Day, August 21, 2026**. I understand that the Clerk of the **Township of Harley** will reject my nomination for the above-mentioned office if I fail to provide proof of resignation by this deadline.
- I am not a public servant within the meaning of the *Public Service of Ontario Act, 2006*, or if I am a public servant, I have followed and will continue to follow all the relevant provisions of Part V of such *Act*.
- I am not a Federal employee within the meaning of the *Public Service Employment Act*, or if I am a Federal employee, I have followed and will continue to follow all the relevant provisions of Part 5 of such *Act*.

5. I am not prohibited from voting at the municipal election under section 17 (3) of the *Municipal Elections Act, 1996*.

- I am not a person who is serving a sentence of imprisonment in a penal or correctional institution.
- I am not a corporation.
- I am not a person acting as executor or trustee or in any other representative capacity.
- I am not prohibited because of a conviction of a corrupt practice described in subsection 90 (3), if voting day in the current election is less than five years after voting day in the election in respect of which I was convicted

6. I am not a person who was convicted of a corrupt practice under the *Municipal Elections Act, 1996* or of an offence under the *Criminal Code* (Canada) in connection with an act or omission that relates to an election to which this Act applies and I am not a person who is ineligible to be nominated for, any office until the next two regular elections have taken place after the election to which the offence relates (Section 91 (1)).

7. I am not ineligible from being elected to or holding office by reason of any violations of the election campaign financial requirements, violations for not filing the financial statement or any other violations pursuant to the *Municipal Elections Act, 1996*. (Section 88.23)

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

Declared before me at the **Township of Harley**

This _____ day of _____, **2026** _____
(Signature of Candidate)

(Signature of Municipal Clerk or designate)

Personal information on this form is collected under the authority of the *Municipal Elections Act, 1996* and will be used for the nomination process for office in the municipal election and will be available for public inspection in the office of the Clerk, **Township of Harley** until the next municipal election. Questions about this collection of personal information should be directed to the **Clerk, 903303 Hanbury Rd New Liskeard ON**.

TOWNSHIP OF HARLEY
NOTICE OF PENALTIES

Municipal Elections Act, 1996 (s. 33.1)

TO:

_____ / _____	
(Name of Candidate)	(Office)

(Address)	(Postal Code)

EFFECT OF DEFAULT BY CANDIDATE [88.23 (1)]

TAKE NOTICE THAT A CANDIDATE SHALL be subject to the penalties listed below, in addition to any other penalty that may be imposed under the *Municipal Elections Act, 1996*:

- a) if he or she fails to file documents with the Municipal Clerk as required under section 88.25 or 88.32 by the relevant date;
- b) if a document filed under section 88.25 shows on its face a surplus, as described in section 88.31, and the candidate fails to pay the amount required by subsection 88.31 (4) to the Municipal Clerk by the relevant date;
- c) if a document filed under section 88.25 shows on its face that the candidate has incurred expenses exceeding what is permitted under section 88.20; or
- d) if a document filed under section 88.32 shows on its face a surplus and the candidate fails to pay the amount required by subsection 88.32 by the relevant date.

OFFENCES [92 (1)]

TAKE NOTICE THAT A CANDIDATE SHALL be guilty of an offence and, on conviction, is subject to the penalties listed below, in addition to any other penalty that may be imposed under the *Municipal Elections Act, 1996*:

- a) incurs expenses that exceed what is permitted under section 88.20; or
 - b) files a document under section 88.25 or 88.32 that is incorrect or otherwise does not comply with that section.
-

PENALTIES [88.23 (2)]

In the case of a default described above:

- (a) the candidate forfeits any office to which he or she was elected and the office is deemed to be vacant; and
 - (b) until the next regular election has taken place, the candidate is ineligible to be elected or appointed to any office to which the *Municipal Elections Act* applies.
-

REFUND (34)

A candidate is entitled to receive a refund of the nomination filing fee if the documents (financial statement and auditor’s report) required under subsection 88.25 (1) are filed on or before 2:00 p.m. on the filing date in accordance with that subsection.

Date

Municipal Clerk or designate

The Clerk shall, before voting day, give to each person nominated for an office notice of the penalties under subsections 88.23 (2) and 92 (1) related to election campaign finances and the refund of the nomination filing fee that the candidate is entitled to receive in the circumstances described in section 34.

TOWNSHIP OF HARLEY

CONSENT TO RELEASE PERSONAL INFORMATION

(Municipal Freedom of Information and Protection of Privacy Act)

Personal information on the Nomination Paper is collected under the authority of the *Municipal Elections Act* and will be used to assist the Clerk in the administration of the 2026 Municipal Election. Questions regarding this collection should be forwarded to the Clerk, 903303 Hanbury Rd, New Liskeard ON P0J 1P0 (705) 647-5439.

Name of Candidate: _____

Candidate for the office of:

- Reeve
- Councillor
- Trustee English Public
- Trustee English Separate
- Trustee French Public
- Trustee French Separate

I acknowledge that the Nomination Form filed by me contains personal information and I am aware that the Clerk will disclose all or part of it to the general public.

Candidate Signature: _____

Municipal Clerk Or Designate: _____

Dated at _____, this _____ day of _____, 2026.

TOWNSHIP OF HARLEY

ESTIMATED MAXIMUM CAMPAIGN EXPENSES

Municipal Elections Act, 1996 [s. 33.0.1(1)]

TO:

_____ / _____ (Name of Candidate)	_____ / _____ (Office)
_____ / _____ (Address)	_____ / _____ (Postal Code)

I hereby certify that the estimated maximum campaign expenses that a candidate is permitted to incur, in the Municipal Election to be held on October 26, 2026, for the office of is:

Candidate for the Office of:	Preliminary Maximum Campaign Expenses
<small><i>Based on the number of electors on the Voters' List for the office on September 15, 2022 (base amount + \$0.85 for each eligible elector – O. Reg. 101/97)</i></small>	
<input type="checkbox"/> Reeve \$7,500.00 + \$373.15 (\$0.85 X 439 electors)	\$ 7,873.15
<input type="checkbox"/> Councillor (\$5,000.00 + \$373.15 (\$0.85 X 439 electors)	\$ 5,373.15

_____ / _____
Date

_____ / _____
Municipal Clerk or designate

The Clerk shall give candidates a Preliminary Calculation of the estimated maximum campaign expenses at the time of filing the nomination paper, based upon the number of electors on the Voters' List as of Nomination Day for the 2022 election. (Section 33.0.1 (1))

On or before September 30, 2026; and in the case of a by-election, within 10 days after the clerk makes the corrections under subparagraph 4 iii of subsection 65 (4), the Clerk shall give a Final Calculation of the applicable maximum campaign expenses to each candidate. The number of electors to be used in this final calculation is to be the greater of the following:

- the number determined from the Voters' List from the previous regular election, as it existed on September 15 in the year of the previous election, adjusted for changes made

under Sections 24 and 25 that were approved as of that day;

- the number determined from the Voters' List for the current election, as it exists on September 15 in the year of the current election, adjusted for changes made under Sections 24 and 25 that were approved as of that day (Section 88.20 (11))

** Formula for calculation provided in Ontario Regulation 101/97.*

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 \(Form 6\)](#)