



Form EL42(A)

NOTICE TO CANDIDATE OF FINANCIAL STATEMENT FILING REQUIREMENTS

Municipal Elections Act, 1996 (s.88.25)

TO:

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

FROM:

The Clerk or designated election official of
_____ (Name of Municipality)

TAKE NOTICE EVERY CANDIDATE SHALL FILE by March 30, 2027, with the Clerk with whom their nomination was filed a financial statement and auditor's report in accordance with s.88.25 of the *Municipal Elections Act, 1996*.

- 88.25 (1) On or before 2:00 p.m. on the filing date, a candidate shall file with the Clerk with whom the nomination was filed a financial statement and auditor's report, each in the prescribed form, reflecting the candidate's election campaign finances,
 - (a) in the case of a regular election, as of December 31 in the year of the election;
 - (b) in the case of a by-election, as of the 45th day after Voting Day.
- (2) If a candidate's election campaign ends as described in paragraph 3 of subsection 88.24(1), the financial statement and auditor's report must reflect the candidate's election campaign finances as of the day the election campaign period ended.
- (3) If an error is identified in a filed financial statement, the candidate may withdraw the statement and, at the same time, file a corrected financial statement and auditor's report on or before the applicable filing date under section 88.30.
- (4) If the candidate's election campaign period continues during all or part of the supplementary filing period, the candidate shall, before 2:00 pm on the supplementary filing date, file a supplementary financial statement and auditor's report for the supplementary reporting period.
- (5) If a candidate's election campaign period ends as described in paragraph 3 of subsection 88.24(1) and the election campaign period continued during all or part of the supplementary filing period, the candidate shall, before 2:00 pm on the supplementary filing date, file a supplementary financial statement and auditor's report for the period commencing on the day the candidate's election campaign period ends and including the six-month period following the year of the election.
- (6) A supplementary financial statement or auditor's report shall include all the information contained in the initial statement or report filed under subsection (1) updated to reflect the changes to the candidate's campaign finances during the supplementary reporting period.
- (7) An auditor's report shall be prepared by an auditor licensed under the *Public Accounting Act, 2004*.
- (8) No auditor's report is required if the total contributions received and total expenses incurred in the election campaign up to the end of the relevant period are each equal to or less than \$10,000.

Note: At least 30 days before the filing date, the Clerk shall give notice to candidates of all the filing requirements under MEA, s.88.25, along with the candidate's entitlement to receive a refund of the nomination filing fee if the candidate meets the requirements of MEA, s.34 and the penalties set out in MEA, s.88.23(2) and s.92(1)

Notice to be given in accordance with MEA, s.13.

NOTICE OF PENALTIES

- 88.23 (1) A candidate is subject to the penalties listed in subsection (2), in addition to any other penalty that may be imposed under this Act,
- (a) if the candidate fails to file a document 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 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 that section by the relevant date.
- 88.23(2) Subject to subsection (7), in the case of a default described in subsection (1),
- (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 this Act applies.
- 92(1) A candidate is guilty of an offence and, on conviction, in addition to any other penalty that may be imposed under this Act, is subject to the penalties described in subsection 88.23(2),
- (a) if the candidate incurs expenses that exceed the amount determined for the office under section 88.20; or
 - (b) if the candidate files a document under section 88.25 or 88.32 that is incorrect or otherwise does not comply with that section.

Date

Signature of Candidate

Date

Signature of Clerk or designate