



## **Notice to Candidate of Filing Requirements and Penalties**

**Take Notice Every Candidate Shall File** by 2:00 p.m. on March 30, 2027, with the Clerk with whom their nomination was filed a financial statement and auditor's report in accordance with s.88.30(1) of the Municipal Elections Act, 1996.

### **Candidates' financial statements, etc.**

**88.25** (1) On or before 2 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; and
- (b) in the case of a by-election, as of the 45th day after voting day. 2016, c. 15, s. 60.

### **Same**

(2) If a candidate's election campaign period 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. 2016, c. 15, s. 60.

### **Error in financial statement**

(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. 2016, c. 15, s. 60.

### **Supplementary financial statement and auditor's report**

(4) If the candidate's election campaign period continues during all or part of the supplementary reporting period, the candidate shall, before 2 p.m. on the supplementary filing date, file a supplementary financial statement and auditor's report for the supplementary reporting period. 2016, c. 15, s. 60.

### **Same**

(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 reporting period, the candidate shall, before 2 p.m. 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. 2016, c. 15, s. 60.

### **Supplementary report**

(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. 2016, c. 15, s. 60.

**Auditor**

(7) An auditor's report shall be prepared by an auditor licensed under the *Public Accounting Act, 2004*. 2016, c. 15, s. 60.

**Exception re auditor's report**

(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. 2016, c. 15, s. 60.

**Notice to candidates, before filing date**

(9) At least 30 days before the filing date, the clerk shall give notice of the following matters to every candidate whose nomination was filed with him or her:

1. All the filing requirements of this section.
2. The candidate's entitlement to receive a refund of the nomination filing fee if he or she meets the requirements of section 34.
3. The penalties set out in subsections 88.23 (2) and 92 (1). 2016, c. 15, s. 60.

**Same, before supplementary filing date**

(10) At least 30 days before the supplementary filing date, the clerk shall give notice of the filing requirements of this section and the penalties set out in subsections 88.23 (2) and 92 (1) to the following candidates:

1. A candidate who notified the clerk under paragraph 4 of subsection 88.24 (1).
2. A candidate who notified the clerk under paragraph 5 of subsection 88.24 (1). 2016, c. 15, s. 60.

**Electronic filing**

(11) The clerk may provide for electronic filing under this section and may establish conditions and limits with respect to electronic filing. 2016, c. 15, s. 60.

**Documents filed after filing date**

(12) If the documents required to be filed under this section are not filed by 2 p.m. on the day that is 30 days after the applicable day for filing the documents, the clerk shall accept the documents only for the purpose of making the documents available under subsection 88 (9.1). 2016, c. 15, s. 60.

Dated this 1<sup>st</sup> day of May, 2026.

Yvonne Aubichon, Clerk

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