



April 26, 2024

THIRD PARTY ADVERTISER FINANCIAL FILING REQUIREMENTS AND NOTICE OF PENALTIES

Below you will find an excerpt of the [Municipal Elections Act, 1996](#) (the Act) as reference. You are responsible for reading, understanding and applying the rules in the Act, including those not referenced below. In addition to the Act, please review the Third Party Advertiser Guide developed by the Ministry of Municipal Affairs and Housing, which will be provided to you upon registration.

FILING REQUIREMENTS

Financial statements, etc., of registered third parties

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

(b) in the case of a by-election, as of the 45th day after voting day.

(1.1) If a third party's campaign period ends as described in paragraph 2.1 of section 88.28, the financial statement and auditor's report must reflect the third party's campaign finances as of the day the campaign period ended.

Error in financial statement

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

Supplementary financial statement and auditor's report

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

Supplementary report

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

Auditor

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

Exception re auditor's report

(6) No auditor's report is required if the total contributions received and total expenses incurred in the registered third party's campaign in relation to third party advertisements during an election in the municipality up to the end of the relevant period are each equal to or less than \$10,000.



PENALTY NOTICE

Effect of default by registered third party

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

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

Offences by a Registered Third Party

92 (4) A registered third party is guilty of an offence and, on conviction, in addition to any other penalty that may be imposed under this Act, is subject to the penalty described in subsection 88.27 (1),

- (a) if the registered third party incurs expenses that exceed the amount determined under section 88.21; or
- (b) if the registered third party files a document under section 88.29 or 88.32 that is incorrect or otherwise does not comply with that section.

KEY DATES

July 25, 2024	Campaign period ends AND if a third party advertiser has a deficit and wants to continue accepting contributions, this is the deadline to file a notice of extension to extend your campaign
August 26, 2024	All third party advertisers must file a Form 8 by 2pm
September 25, 2024	Deadline to file late Form 8's if accompanied by a \$500 late filing fee by 2pm
January 25, 2025	Supplementary campaign period ends for candidates that filed a Notice of Extension of Campaign Period – Form 6
February 24, 2025	If you extended your campaign you must file your Supplementary Financial Statement – Form 8 by 2pm
March 26, 2025	Deadline to file late Supplementary Form 8's if accompanied by a \$500 late filing fee by 2pm



You are responsible for understanding and following all of the rules in the Act. For more information on rules related to third party advertisers contact Basirat Naphew, Municipal Advisor with the Ministry of Municipal Affairs at Basirat.Naphew@ontario.ca or 647-624-8831. If you require information on applying the rules to your campaign, please seek independent accounting or legal advice.

Third Party Advertiser

Official Representative's Name (please print)

Official Representative's Signature

Date

Personal information on this form is collected under authority of the Municipal Act 2001, c.25 and the Municipal Elections Act 1996, c.32 and will be used for the purposes of the 2024 City of Mississauga Municipal By-election. This form, including your personal information, will form part of the public records and, until their destruction, may be accessed by anyone at the Office of the City Clerk. Questions about this collection should be directed to the Elections Officer at election.office@mississauga.ca or 905-615-3389.