

Applicant Information			
Name:	Nicola Pinto (Nick)		
Full Address:	[REDACTED]		
Telephone (day):	[REDACTED]	Email:	[REDACTED]
Candidate or Registered Third-Party Advertisers Information			
Name:	Sandra Yeung Racco		
Type:	<input checked="" type="checkbox"/> Candidate <input type="checkbox"/> Third-party Advertiser		
If Candidate, for which office?	<input checked="" type="checkbox"/> Mayor <input type="checkbox"/> Local & Regional Councillor <input type="checkbox"/> Local Councillor [Ward: <u> 1 </u>]		
Municipality where Candidate was nominated or Third-Party Advertiser was registered			
<input type="checkbox"/> Aurora <input type="checkbox"/> East Gwillimbury <input type="checkbox"/> Georgina <input type="checkbox"/> King <input type="checkbox"/> Markham <input type="checkbox"/> Newmarket <input type="checkbox"/> Richmond Hill <input checked="" type="checkbox"/> Vaughan <input type="checkbox"/> Whitchurch-Stouffville <input type="checkbox"/> York Region			
Reasons for requesting a Compliance Audit			
(attach additional pages and documentation, if applicable)			
<p>PLEASE SEE ATTACHED.</p>			

Reasons for requesting a Compliance Audit (continued)

I have attached additional pages of information (number of additional pages attached _____)

Declaration of Applicant

I, the above named applicant, do solemnly declare that:

1. I am an elector qualified to vote in the municipal election held in the above named municipality.
2. For the reasons set out above (and in the attached documents, if any), I believe on reasonable grounds that the above-named candidate or registered third party has contravened one or more provisions of the *Municipal Elections Act, 1996* (the Act), as amended, relating to election campaign finances.

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.

Declared before me at the City of Vaughan in _____)
 the Province of Ontario, this 29 day of June, 2023))





 municipal clerk or commissioner for taking affidavits

 Applicants signature

Evan Michael Read,
 a Commissioner, etc.,
 Province of Ontario, for
 the Corporation of the City of Vaughan.
 Expires October 14, 2024.

Personal Information Collection Notice

The personal information on this form is collected pursuant to section 88.33 or 88.35 of the *Municipal Elections Act, 1996*, and will be used to process your request for a compliance audit of a candidate or registered third-party advertiser election campaign finances. The personal information on this form will be part of a publicly available record. Questions about the collection and use of the personal information on this form should be directed to Office of the City Clerk, City of Vaughan, 2141 Major Mackenzie Drive, Vaughan, Ontario L6A 1T1, 905-832-2281.

Application for Compliance Audit of
Sandra Yeung Racco, Candidate for Mayor in the City of Vaughan
Election Campaign Finances pursuant to
Section 81 of the *Municipal Elections Act, 1996*

1. This is an application for the Compliance Audit Committee (the "Committee" of the City of Vaughan for a compliance audit of the campaign finances of Sandra Yeung Racco (the "Candidate") arising from the audited *Financial Statement – Auditor's Report – Candidate – Form 4* according to *Section 88.25* of the *Municipal Elections Act, 1996* filed by her campaign on March 31, 2023 in connection with her campaign for Mayor in the 2022 municipal election for the City of Vaughan.
2. The applicant, Nicola Pinto, is an elector entitled to vote in the election. Upon his review of the audited financial statement by the Candidate, the applicant formed reasonable ground to believe that the Candidate engaged in serious and repeated violations of the campaign finance law under the *Municipal Elections Act* (the "MEA").
3. Under *Section 81* of the *Municipal Elections Act, 1996* a compliance audit must be ordered where an elector has reasonable grounds to believe that a candidate has contravened a provision of the MEA.
4. In the present case, the applicant has one distinct concern for ordering a compliance audit which is sufficient by itself for ordering a compliance audit.
5. The campaign recorded a *Deficit for the Campaign* of \$23,262.78. This amount is excessive and unreasonable.
6. The campaign recorded Total Amount of Contributions of \$151,898.37.
7. The campaign recorded *Total Expenses subject to general spending limit* of \$166,428.62.
8. The campaign recorded *Expenses subject to spending limit of parties and other expressions of appreciation* of \$2,899.07.
9. The campaign recorded *Expenses not subject to spending limits* of \$5,833.46.
10. The campaign recorded the *Total Campaign Expenses* recorded of \$175,161.15.
11. The campaign did not record any values for *Contributions in money from candidate and spouse*.

12. The campaign did not record any values for *Contributions in goods and services*.
13. The campaign recorded values \$138.37 for *Contributions in goods or services for individuals other than candidate or spouse*.
14. While recording a deficit is not in contravention of the Municipal Elections Act, 1996, the *2022 Candidates' Guide – Ontario Municipal Council and School Board Elections, Section – Surplus and Deficit states:*

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.*

It further states,

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

15. Under *Section 88.22, Subsection 1(d) of the Municipal Elections Act, 1996*, a candidate shall ensure that all payments for expenses are made from the campaign accounts.
16. In the Applicant's opinion, if suppliers of goods and services are not paid or have agreed not to accept payment, such non-payment would constitute as *Contributions in goods and services* and must be recorded as such.
17. In the Applicant's opinion, a compliance audit would determine:
 - a. Who are the suppliers of the goods and services that were not paid?
 - b. Have the suppliers agreed to accept non-payment?
 - c. Have the suppliers been paid after the election period? If so, how were they paid and by whom?
18. The Applicant respectfully requests that this Committee order a compliance audit of Sandra Yueng Racco election campaign finances.

Instructions

All candidates must complete Boxes A and B. Candidates who receive contributions or incur expenses must complete Boxes C, D, Schedule 1 and Schedule 2 as appropriate. Candidates who receive contributions or incur expenses in excess of \$10,000 must also attach an Auditor's Report.

All surplus funds (after any refund to the candidate or their spouse) shall be immediately paid to the clerk who is responsible for the conduct of the election.

For the campaign period from (day clerk received nomination)

YYYY	MM	DD
2 0 2 2	0 7	1 9

 to

YYYY	MM	DD
2 0 2 2	1 2	3 1

- Initial filing reflecting finances from start of campaign to December 31 (or 45 days after voting day in a by-election)
- Supplementary filing reflecting finances from start of campaign to end of extended campaign period

Box A: Name of Candidate and Office

Candidate's name as shown on the ballot

Last Name or Single Name Yeung Racco	Given Name(s) Sandra
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Office for Which the Candidate Sought Election Mayor	Ward Name or Number (if any)
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Municipality
City of Vaughan

Spending Limit General \$198,931.05	Parties and Other Expressions of Appreciation \$19,893.11	Contribution Limit Contributions from Candidate and Spouse \$25,000.00
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I did not accept any contributions or incur any expenses. (Complete Boxes A and B only)

Box B: Declaration

I, Sandra Yeung Racco, declare that to the best of my knowledge and belief that these financial statements and attached supporting schedules are true and correct.


Signature of Candidate

2023/03/20
Date (yyyy/mm/dd)

Date Filed (yyyy/mm/dd) <u>2023/03/31</u>	Time Filed <u>11:09am</u>	Initial of Candidate or Agent (if filed in person)	Signature of Clerk or Designate 
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Box C: Statement of Campaign Income and Expenses

LOAN

Name of bank or recognized lending institution

Amount borrowed
\$

INCOME

Total amount of all contributions (from line 1A in Schedule 1)	+ \$	151,898.37
Revenue from items \$25 or less	+ \$	
Sign deposit refund	+ \$	
Revenue from fundraising events not deemed a contribution (from Part III of Schedule 2)	+ \$	
Interest earned by campaign bank account	+ \$	
Other (provide full details)		
1.	+ \$	
2.	+ \$	
3.	+ \$	
4.	+ \$	
5.	+ \$	
6.	+ \$	

Total Campaign Income (Do not include loan)

= \$ 151,898.37 C1

EXPENSES (Note: Include the value of contributions of goods and services)

1. Expenses subject to general spending limit

Inventory from previous campaign used in this campaign
(list details in Table 2 of Schedule 1)

+ \$

Advertising

+ \$ 8,633.88

Brochures/flyers

+ \$ 15,332.20

Signs (including sign deposit)

+ \$ 28,396.25

Meetings hosted

+ \$

Office expenses incurred until voting day

+ \$ 5,964.25

Phone and/or internet expenses incurred until voting day

+ \$ 776.54

Salaries, benefits, honoraria, professional fees incurred until voting day

+ \$ 67,466.40

Bank charges incurred until voting day

+ \$ 213.38

Interest charged on loan until voting day

+ \$

Other (provide full details)

1. Rent - Printer + \$ 1,130.00

2. Social Media + \$ 11,859.13

3. Get the vote out Ex. + \$ 2,486.00

4. Campaign office opening Ex + \$ 2,012.98

5. FaceBook Ex + \$ 22,157.61

6. + \$

Total Expenses subject to general spending limit

= \$ 166,428.62 C2

2. Expenses subject to spending limit for parties and other expressions of appreciation

1. Thank you party on election night + \$ 2,899.07

2.	_____	+ \$	_____
3.	_____	+ \$	_____
4.	_____	+ \$	_____
5.	_____	+ \$	_____
Total Expenses subject to spending limit for parties and other expressions of appreciation		= \$	2,899.07 C3

3. Expenses not subject to spending limits

Accounting and audit	+ \$	5,765.83
Cost of fundraising events/activities (list details in Part IV of Schedule 2)	+ \$	_____
Office expenses incurred after voting day	+ \$	_____
Phone and/or internet expenses incurred after voting day	+ \$	_____
Salaries, benefits, honoraria, professional fees incurred after voting day	+ \$	_____
Bank charges incurred after voting day	+ \$	67.63
Interest charged on loan after voting day	+ \$	_____
Expenses related to recount	+ \$	_____
Expenses related to controverted election	+ \$	_____
Expenses related to compliance audit	+ \$	_____
Expenses related to candidate's disability (provide full details)		
1.	+ \$	_____
2.	+ \$	_____
3.	+ \$	_____
4.	+ \$	_____
5.	+ \$	_____
Other (provide full details)		
1.	+ \$	_____
2.	+ \$	_____
3.	+ \$	_____
4.	+ \$	_____
5.	+ \$	_____
Total Expenses not subject to spending limits	= \$	5,833.46 C4

Total Campaign Expenses (C2 + C3 + C4) = \$ 175,161.15 C5

Box D: Calculation of Surplus or Deficit

Excess (deficiency) of income over expenses (Income minus Total Expenses) (C1 – C5)	+ \$	-23,262.78 D1
If there is a surplus, deduct any refund of candidate's or spouse's contributions to the campaign	- \$	_____
Surplus (or deficit) for the campaign	= \$	-23,262.78 D2

If line D2 shows a surplus, the amount must be paid in trust, at the time the financial statements are filed, to the municipal clerk who is responsible for the conduct of the election.

Schedule 1 – Contributions

Part I – Summary of Contributions

Contributions in money from candidate and spouse	+	\$	
Contributions in goods and services from candidate and spouse (include value listed in Table 1 and Table 2)	+	\$	
Total value of contributions not exceeding \$100 per contributor • Include ticket revenue, contributions in money, goods and services where the total contribution from a contributor is \$100 or less (do not include contributions from candidate or spouse).	+	\$	
Total value of contributions exceeding \$100 per contributor (from line 1B; list details in Table 3 and Table 4) • Include ticket revenue, contributions in money, goods and services where the total contribution from a contributor exceeds \$100 (do not include contributions from candidate or spouse).	+	\$	151,898.37
Less: Ineligible contributions paid or payable to the contributor Contributions paid or payable to the clerk, including contributions from anonymous sources exceeding \$25	-	\$	
Total Amount of Contributions (record under Income in Box C)	=	\$	151,898.37 1A

Part II – Contributions from candidate or spouse

Table 1: Contributions in goods or services

Description of Goods or Services	Date Received (yyyy/mm/dd)	Value (\$)
Total		

Additional information is listed on separate supplementary attachment, if completed manually.

Table 2: Inventory of campaign goods and materials from previous municipal campaign used in this campaign
(Note: Value must be recorded as a contribution from the candidate and as an expense.)

Description	Date Acquired (yyyy/mm/dd)	Supplier	Quantity	Current Market Value (\$)
Total				

Additional information is listed on separate supplementary attachment, if completed manually.

Part III – Contributions exceeding \$100 per contributor – individuals other than candidate or spouse

Table 3: Monetary contributions from individuals other than candidate or spouse

Name	Full Address	Date Received (yyyy/mm/dd)	Amount Received (\$)	Amount Returned to Contributor or Paid to Clerk (\$)
See attached list, 5 pages		2022/12/31	151,760.00	
Total			151,760.00	

Additional information is listed on separate supplementary attachment, if completed manually.

Table 4: Contributions in goods or services from individuals other than candidate or spouse
 (Note: Must also be recorded as Expenses in Box C.)

Name	Full Address	Description of Goods or Services	Date Received (yyyy/mm/dd)	Value (\$)
Eva Di Cicco		Pizzas	2022/09/05	138.37
Total				138.37

Additional information is listed on separate supplementary attachment, if completed manually.

Total for Part III – Contributions exceeding \$100 per contributor
 (Add totals from Table 3 and Table 4 and record the total in Part 1 – Summary of Contributions) \$ 151,898.37 1B

Schedule 2 – Fundraising Events and Activities

Complete a separate schedule for each event or activity held.

Additional schedule(s) attached, if completed manually.

Fundraising Event/Activity 1

Description of fundraising event/activity _____

Date of event/activity (yyyy/mm/dd) _____

Part I – Ticket revenue

Admission charge (per person) \$ _____ 2A

(If there are a range of ticket prices, attach complete breakdown of all ticket sales)

Number of tickets sold x _____ 2B

Total Part I (2A X 2B) (include in Part I of Schedule 1) = \$ _____

Part II – Other revenue deemed a contribution

Provide details (e.g., revenue from goods sold in excess of fair market value)

1.	_____	+ \$	_____
2.	_____	+ \$	_____
3.	_____	+ \$	_____
4.	_____	+ \$	_____
5.	_____	+ \$	_____

Total Part II (include in Part I of Schedule 1) = \$ _____

Part III – Other revenue not deemed a contribution

Provide details (e.g., contribution of \$25 or less; goods or services sold for \$25 or less)

1.	_____	+ \$	_____
2.	_____	+ \$	_____
3.	_____	+ \$	_____
4.	_____	+ \$	_____
5.	_____	+ \$	_____

Total Part III (include under Income in Box C) = \$ _____

Part IV – Expenses related to fundraising event or activity

Provide details

1.	_____	+ \$	_____
2.	_____	+ \$	_____
3.	_____	+ \$	_____
4.	_____	+ \$	_____
5.	_____	+ \$	_____

Total Part IV Expenses (include under Expenses in Box C) = \$ _____

Auditor's Report – Municipal Elections Act, 1996 (Section 88.25)

A candidate who has received contributions or incurred expenses in excess of \$10,000 must attach an auditor's report.

Professional Designation of Auditor
Chartered Professional Accountant

Municipality Vaughan	Date (yyyy/mm/dd) 2023/03/20
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Contact Information

Last Name or Single Name Femia	Given Name(s) Rosaria	Licence Number 1-19699
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Address

Suite/Unit Number 901	Street Number 3300	Street Name Highway 7
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Municipality Vaughan	Province Ontario	Postal Code L4K 4M3
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Telephone Number 905-738-5758	Email Address r.femia@fazzaripartners.com
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The report must be done in accordance with generally accepted auditing standards and must:

- set out the scope of the examination
- provide an opinion as to the completeness and accuracy of the financial statement and whether it is free of material misstatement

Report is attached

Personal information, if any, collected on this form is obtained under the authority of sections 88.25 and 95 of the *Municipal Elections Act, 1996*. Under section 88 of the *Municipal Elections Act, 1996* (and despite anything in the *Municipal Freedom of Information and Protection of Privacy Act*) documents and materials filed with or prepared by the clerk or any other election official under the *Municipal Elections Act, 1996* are public records and, until their destruction, may be inspected by any person at the clerk's office at a time when the office is open. Campaign financial statements shall also be made available by the clerk in an electronic format free of charge upon request.



Independent Auditor's Report

To the Municipal Clerk of the City of Vaughan

Qualified Opinion

We have audited the Financial statement - Auditor's Report Candidate - Form 4 of the **Sandra Yeung Racco Campaign** ("the Form"), which comprise the statement of Campaign Income and Expenses, the Calculation of Surplus or Deficit and the attached schedule of Contributions for the period from July 19, 2022 to December 31, 2022. This financial information has been prepared by the candidate, in accordance with the accounting requirements of sections 66 through 68, and section 79 of the Municipal Elections Act, 1996.

In our opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion paragraph, the accompanying Financial Statement of Sandra Yeung Racco for the campaign period from July 19, 2022 to December 31, 2022 is prepared, in all material respects, in accordance with the accounting requirements of the Municipal Elections Act, 1996.

Basis for Qualified Opinion

Due to the inherent nature of the transactions of electoral campaigns, the completeness of contributions, and other revenue and expenses is not susceptible to satisfactory audit verification. Accordingly, our verification of these amounts was limited to the amounts recorded in Campaign's accounting records and I was not able to determine whether any adjustments might be necessary to contributions and other revenues and expenses.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Candidate in accordance with the ethical requirements that are relevant to our audit of financial information in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.



Responsibilities of Candidate

The Candidate is responsible for the preparation of the financial statement in accordance with the provisions of section 66 through 68, and section 79 of the Municipal Elections Act, 1996, and for such internal control as the candidate determines is necessary to enable the preparation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of users taken on the basis of this financial statement.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit.

We also identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.



Basis of Accounting

Without modifying my opinion, we draw our attention to the basis of accounting the Financial Statement, which is that presented in Form 4 as prescribed by the Municipal Elections Act, 1996.

Fazzari + Partners

FAZZARI + PARTNERS LLP
Chartered Professional Accountants
Licensed Public Accountants

Vaughan, Ontario
March 20, 2023

Sandra Yeung Campaign 2022
Donations

Date	Dep # Name	Address	City	Ont Postal	Amount \$	Receipt#
12/8/2022	1 Louie Luk	5 Titus St.	Markham	On L6E 0G2	1,000.00	501
19/8/2022	2 Giancarlo Claudio Pennino	55 Beatrice Way	Vaughan	On L4L 5T3	1,000.00	502
"	2 Sergio Debartolo	39 Pierina Crt	Woodbridge	On L4H 2R8	1,000.00	503
"	2 Marvin Yuchtman	153 Mathewson St.	Woodbridge	On L6A 1B8	1,000.00	504
"	2 Gwendolyn Yuchtman	153 Mathewson St.	Woodbridge	On L6A 1B8	1,000.00	505
"	2 John F. Torchia	7,806 30th Sideroad	Alliston	On L9R 1V1	1,000.00	506
22/8/2022	3 Mary Proc	93 Sandway Crescent	Maple	On L6A 2M3	200.00	507
23/8/2022	4 Carmela Vitullo	86 Woodbridge Ave., PH4	Woodbridge	On L4L 0E4	1,200.00	508
23/8/2022	5 Rebecca Pang	22 Idyllwood Crescent	Toronto	On M6P 3G8	250.00	509
24/8/2022	6 Yuan Zhenwu	103 Duncan Rd.	Richmond Hill	On L4C 6J4	500.00	510
27/8/2022	7 YuanYuan An	20 Ballyconnor Crt	Toronto	On M2M 4C4	1,200.00	511
29/8/2022	8 Gaetano Franco	236 King Summit Road	King City	On L7B 1A3	1,200.00	512
"	8 Maurice Steven s	1245 Landfair Crescent	Oakville	On L6H 2N5	1,200.00	513
"	8 Filippo Franco	54 Cromdale Ridge	Woodbridge	On L4L 8C9	1,200.00	514
30/8/2022	9 David Singer	369 Rimrock Rd.	North York	On M3J 3G2	1,200.00	515
"	9 Domenic Meffe	11 Robaldon Road	Erbicoke	On M9A 5A8	1,200.00	516
"	9 Guowei Ye	146 Crestwood Road	Thornhill	On L4J 1A6	1,000.00	517
"	9 Chi Wa Ching	9370 Kennedy Road	Markham	On L6C 0V6	300.00	518
31/8/2022	10 Veronica Vitullo	87 Isernia Crescent	Woodbridge	On L4H 0W7	1,000.00	519
"	10 Lucio Polsinelli	158 Arista Gate	Woodbridge	On L4L 9H7	1,000.00	520
"	10 Celestina Vitullo	159 Blackburn Blvd	Woodbridge	On L4L 0 7I8	1,000.00	521
"	10 Silvio De Gasperis	43 Cowan Drive	Woodbridge	On L4L 7H4	750.00	522
"	10 Michael De Gaspeiris	65 Pine Valley Crescent	Woodbridge	On L4L 2W3	750.00	523
"	10 Carlo De Gasperis	127 Pine Valley Crescent	Woodbridge	On L4L 2W3	750.00	524
"	10 Aviva Eisenberger	111 Hillmount Avenue	North York	On M6B 1X7	750.00	525
"	10 Jack Eisenberger	111 Hillmount Avenue	North York	On M6B 1X7	750.00	526
"	10 Dan Baruch	69 Aldershot Crescent	North York	On M2P 1I7	750.00	527
"	10 Jeremy Baruch	9 York Downs Drive	Toronto	On M3H 1H7	750.00	528
5/9/2022	11 Ivana Di Cicco-Pizza	60 Deercase Circle	Woodbridge	On L4H 1B4	138.37	529

6/9/2022	12 Dani Cohen	10-7700 Keele Street	Vaughan	On	L4K 2A1	1,200.00	530
7/9/2022	13 Mun Jae Kim	101 Hawker Road	Vaughan	On	L6A 2H9	1,200.00	531
	13 Nyung Soon Park	28 Avondale Ave., Suite 208	Toronto	On	M2N 2T9	1,200.00	532
	13 Seahoon Kim	101 Hawker Road	Vaughan	On	L6A 2H9	1,200.00	533
8/9/2022	13 HeekYung Jung	54 Whalen Court	Richmond Hill	On	L4C 9E6	1,200.00	534
	14 James Cescolini	87 Planchet Road	Concord	On	L4K 2C6	1,200.00	535
	14 Emma A. Lieberman	23 Melissa Crescent	Maple	On	L6A 1G2	500.00	536
8/9/2022	14 Marc Kornhaber	334 Cortleigh Blvd	Toronto	On	M5N 1R3	1,200.00	537
	15 Angelo Baldassarra	8700 Dufferin St.	Concord	On	L4K 4S6	500.00	538
	15 Julian Baldassarra	8700 Dufferin St.	Concord	On	L4K 4S6	400.00	539
	15 Timothy Sinclair	8700 Dufferin St.	Concord	On	L4K 4S6	400.00	540
	15 Angela Baldassarra	8700 Dufferin St.	Concord	On	L4K 4S6	1,000.00	541
	15 Paola Baldassarra	14 Thornhill Avenue	Thornhill	On	L4J 1J4	400.00	542
	15 Debby Rossi	8700 Dufferin St.	Concord	On	L4K 4S6	500.00	543
	15 Bruno Baldassarra	191 Caribou Rd.	North York	On	M5N 2B5	1,000.00	544
	15 Daniel Belli	35 Burnhaven Avenue	Maple	On	L6A 2P2	800.00	545
	15 Sandra Aversa	42 Gould Lane	Thornhill	On	L4J 9B5	400.00	546
	15 Armando Baldassarra	206 Pine ValleyCrescent	Woodbridge	On	L4L 2W6	400.00	547
	15 Karen E. Dimartino	176 Via Carmine Avenue	Woodbridge	On	L4H 1Z3	400.00	548
	15 Maria DiGiuseppe	45 Deerchase Circle	Woodbridge	On	L4H 1B4	400.00	549
9/9/2022	15 Claudia Aversa	42 Gould Lane	Thornhill	On	L4J 9B5	400.00	550
12/9/2022	16 Paul H. Anderson	1266 Napier Cres.	Oakville	On	L6H 2A4	150.00	2376
12/9/2022	17 Duane E. Aubie	56 Austin Rumble Crt.	King City	On	L7B 0B2	1,200.00	2377
14/9/2022	18 Rita Carinci	43 Vancho Crescent	Etobicoke	On	M9A 4Z1	1,200.00	2378
15/9/2022	19 Peter M. Ober	44 Creditstone Ave.	Concord	On	L4K 1N9	1,200.00	2379
	20 Anna Rosa Cardarelli	24 Caravan Road	Woodbridge	On	L4L 4G6	1,200.00	2380
	20 Marco Carfa	9 Meadow Brook Court	Bolton	On	L7E 2Y6	1,200.00	2381
	20 Jeffrey Goldfarb	400 Bradwick Drive; Suite 125	Concord	On	L4K5V9	1,200.00	2382
15/9/2022	20 Anita A. Grasso	30 Night Sky Court	Richmond Hill	On	L4C 2R4	1,200.00	2383
	21 Jimmy K. Sun	3650 Victoria Park Av. Suite 301	Toronto	On	M2H 3P7	1,200.00	2384
15/9/2022	22 Fabrizio Cortellucci	147 Cook's Crescent	Maple	On	L6A 0L1	1,200.00	2385
	22 Benjamin Wong	6 Hybrid Street	Brampton	On	L7A 0L5	1,200.00	2386
	22 Dominic Digenova	28 Bridgend Court North	Woodbridge	On	L4L 3L2	1,200.00	2387
	22 Ioan Krasny	46 Tatton Court	King City	On	L7B 0C3	1,200.00	2388

19/9/2022	22 Umberto Valenti	26 Cain Court	Nobleton	On	L0G 1N0	1,200.00	2389
	22 Alana Marsico	163 Wildberry Crescent	Woodbridge	On	L4H 2E8	1,200.00	2390
	22 Michael A. Peri	161 Davidson Drive	Woodbridge	On	L4L 1M2	1,200.00	2391
	22 Frank Peri	161 Davidson Drive	Woodbridge	On	L4L 1M2	1,200.00	2392
	23 Yingxin Su - ETransfer	17 Casey Ave.	Richmond Hill	On	L4S 03	1,000.00	2393
22/9/2022	24 Loredana Attardo	9130 Leslie Street, Suite 301	Richmond Hill	On	L4B 0B9	1,200.00	2394
	24 Joe Montesano	9130 Leslie Street, Suite 301	Richmond Hill	On	L4B 0B9	1,200.00	2495
	24 John Tovey	49 Netherford Rd.	Maple	On	L6A 1C8	200.00	2396
	25 Melania Memme	328 Palmerston Blvd	Toronto	On	M6G 2N6	1,200.00	2397
	25 David Memme	328 Palmerston Blvd	Toronto	On	M6G 2N6	1,200.00	2398
23/9/2022	25 Sandra Maio	112 Mason Blvd	North York	On	M5M 3E3	1,200.00	2399
	25 Amanda Maio	30 Rummey Street	Markham	On	L6C 0Z6	1,200.00	2400
	25 Gina memme	24 Helen Avenue	Thornhill	On	L4J 1J7	1,200.00	2401
	25 Claudio Memme	24 Helen Avenue	Thornhill	On	L4J 1J7	1,200.00	2402
	25 Michael Dean	21 Model Avenue	Downsview	On	M3H 1V9	1,200.00	2403
	25 Anthony Leonetti	33 Rose Cottage Lane	Schomberg	On	L0G 1T0	1,200.00	2404
	25 Ida Leonetti	33 Rose Cottage Lane	Schomberg	On	L0G 1T0	1,200.00	2405
	25 Michael Kasko	112 Mason Blvd	North York	On	M5M 3E3	1,200.00	2406
	25 Giuseppe Maio	14 Elmbank Road	Thornhill	On	L4J 2B7	1,200.00	2407
	25 Lidia Maio	14 Elmbank Road	Thornhill	On	L4J 2B7	1,200.00	2408
	25 Silvio Marrone	265 Greer Road	Toronto	On	M5M 3N9	1,200.00	2409
	25 Daniela Memme	24 Helen Avenue	Thornhill	On	L4J 1J7	1,200.00	2410
	25 Christina Gueil	14 Parkway Avenue	Thornhill	On	L4J 1Y3	1,200.00	2411
	25 Anthony Gueil	14 Parkway Avenue	Thornhill	On	L4J 1Y3	1,200.00	2412
	25 Melissa Uncao	12 Parkway Avenue	Thornhill	On	L4J 1Y3	1,200.00	2413
	25 Joey Uncao	12 Parkway Avenue	Thornhill	On	L4J 1Y3	1,200.00	2414
26/9/2022	26 Antonella Carogioliello	28 Nightfall Court RR 1	Kleinburg	On	L0J 1C0	1,200.00	2415
27/9/2022	27 Mitchell Goldhar	26 Forest Glen Cres.	Toronto	On	M4N 2E8	1,200.00	2416
28/9/2022	28 Josephin Zeppieri	74 Rockview Gardens	Concord	On	L4K 2J7	1,200.00	2417
	28 Roberto Zeppieri	51 Mrlene Court	Woodbridge	On	L4L 8L3	1,200.00	2418
	28 George Zeppieri	80 Costa Road	Concord	On	L4K 1N2	1,200.00	2419
	28 Sandra Zeppieri	33 Romfield Drive	Toronto	On	M3J 1K2	1,200.00	2420
	29 Marco Guglietti	145 Reynolds Street, Suite 400	Oakville	On	L6J 0A7	1,200.00	2421
	29 Silvio Guglietti	145 Reynolds Street, Suite 400	Oakville	On	L6J 0A7	1,200.00	2422

	29	John Guglietti	145 Reynolds Street, Suite 400	Oakville	On	L6J 0A7	1,200.00	2423
	29	Riccardo Guglietti	145 Reynolds Street, Suite 400	Oakville	On	L6J 0A7	1,200.00	2424
30/9/2022	30	Chris Bratty	7501 Keele St., Suite 100	Vaughan	On	L4K 1Y2	1,200.00	2425
	30	Claudia S. Davies	315 Rockcliffe Gardens	Mississauga	On	L5R 1S1	1,200.00	2426
	30	Penny Chatzis	47 Woodchuck Court	Vaughan	On	L6A 4C8	1,200.00	2427
	30	Maria C K Chu	8 Ampleford Place	Scarborough	On	M1V 5G8	1,200.00	2428
	30	Matthew Bratty	15850 Weston Rd.	King City	On	L7B 1J0	1,200.00	2429
3/10/2022	30	Carmewla Marrelli-Peddigrew	43 Woodchuck Crt	Vaughan	On	L6A 4C8	1,200.00	2430
	31	Steve Gupta	174 The Bridle Path	Toronto	On	M3C 2P2	1,000.00	2431
4/10/2022	32	Michael D. Peires	370 Simonston Blvd	Thornhill	On	L3T 4T5	1,200.00	2432
	32	Carmine Colafella	83 Bond Crescent	Richmond Hill	On	L4E 3K8	1,200.00	2433
	32	Klavash Hamidi	4009-44 Charles St. W.	Toronto	On	M4Y 1R8	1,200.00	2434
	32	Karen L. Citron	45 Prue Avenue	Toronto	On	M6B 1R3	1,200.00	2435
	32	David Hofstedter	4576 Yonge St., Suite 700	Toronto	On	M2N 6N4	1,200.00	2436
	32	Phillip Duchon	18 Alta Vista Crt.	Thornhill	On	L4J 7T6	750.00	2437
8/10/2022	33	Andrea Caruso	43 Frini Court	Woodbridge	On	L4H 1H2	1,000.00	2438
	33	Satrohan Persaud	6 Oren Street	Kleinburg	On	L4H 4A1	1,000.00	2439
	33	Francesco Fazzari	3300 Highway 7, Suite 901	Vaughan	On	L4K 4M3	1,200.00	2440
	33	Rita Sarracini	309 Julia Valentina Avenue	Woodbridge	On	L4H 1Z5	1,000.00	2441
11/10/2022	34	Peter James Weston	137 Kiloran Avenue	Woodbridge	On	L4L 3M1	1,200.00	2442
12/10/2022	35	Alan R. Menkes	4711 Yonge Street, Suite 1400	Toronto	On	M2N 7E4	1,200.00	2443
12/10/2022	36	Antonio Bruno	163 Buttermill Avenue, Unit 12	Concord	On	L4K 3X8	1,200.00	2444
	36	Paula Stante	Suite 508- 3 Mcalpine Street	Toronto	On	M5R 3T5	1,200.00	2445
12/10/2022	37	Edward Sorbara	105 Sandringham Dr.	Toronto	On	M3H 1E1	1,200.00	2446
	37	Paola Barragan Tello	38 Ashfield Dr.	Richmond Hill	On	L4E 2L6	1,200.00	2447
13/10/2022	38	Y.M. Chky	201 - 85 Scarsdale Road	Toronto	On	M3B 2R2	500.00	2448
13/10/2022	39	Michelle Johnson - E-transfer	164 Finglen Ridge	Woodbridge	On	L4L 1N4	1,200.00	2449
16/10/2022	40	Elena Racco - e-Transfer	186 Spensvalley Rd.	Toronto	On	M3I 1Z9	250.00	2450
20/10/2022	41	Linda/John-Paul Di Genova	72 Torran Road	Woodbridge	On	L4L 2Y7	500.00	2451
	41	Carm Presta	1 Muzich Place	Woodbridge	On	L4L 9C5	1,200.00	2452
20/10/2022	42	John De Schutter	272 Forest Run Blvd	Concord	On	L4K 5G2	60.00	2453
20/10/2022	43	Chris Stadelmann	250 Shaughnessy Blvd.	North York	On	M2J 1K7	1,000.00	2454
21/10/2022	44	Heather Goldenberg	122 Starwood Rd.	Thornhill	On	L4J 9C8	1,200.00	2455
24/10/2022	45	Lenny Wong	110 Westmount Blvd.	Toronto	On	L4J 7W5	1,200.00	2456

25/10/2022	45 Leang Hour Chhouk	202-210 Woolner Avenue	Toronto	On	M6N 1Y5	1,200.00	2457
22/10/2022	45 Ming tat Cheung	11 Forest Hts. Blvd	Toronto	On	M2L 2K4	1,000.00	2458
13/12/2022	45 Xavier Pui Shing Shin	18 Hillcrest Ave., Unit 907	North York	On	M2N 6T5	300.00	2459
	46 Linda Chow-Lam Wong	16 Mossgrove Trail	Willowdale	On	M2L 2W3	1,200.00	2460
	47 Joe Vaccaro	8 Glen Meadow Cr.	Toronto	On	M9B 5B8	250.00	2461
	48 Christopher Marchese	1903-185 Legion Road N.	Toronto	On	M8Y 0A7	1,000.00	2462
	48 John Rachiele	30 Dugdale Avenue	Beeton	On	L0G 1A0	1,000.00	2463
	48 Genoveffa Commisso	230 Twin Hills Crescent	Woodbridge	On	L4H 0H4	1,000.00	2464
	48 Patricia F. Quaranta	601 Royal Park Way	Woodbridge	On	L4H 1K2	1,000.00	2465
	48 Tony Schirripa	230 Twin Hills Crescent	Woodbridge	On	L4H 0H4	1,000.00	2466
19/12/2022	49 Rosa Campione	77 Woodstream Blvd; 2nd Floor	Vaughan	On	L4L 7Y5	1,200.00	2467
23/12/2022	50 Peter Anthony Irmo Di Battista	60 Deerchase Circle	Vaughan	On	L4H 1B4	1,200.00	2468
23/12/2022	51 Tony Di Battista	60 Deerchase Circle	Vaughan	On	L4H 1B4	1,200.00	2469
28/12/2022	52 Anthony Lacquaniti	70 Ashcroft Court	Woodbridge	On	L4L 1H2	1,200.00	2470
	52 Natasha Stroumbouloupoulos	70 Ashcroft Court	Woodbridge	On	L4L 1H2	1,200.00	2471
31/12/2022	53 Sarah Cipriani	60 Oldham Street	Woodbridge	On	L4H 3N9	1,200.00	2472
	53 Jane Higgins	28 Ashcroft Boggs Rd	Vaughan	On	L4L 0A3	1,200.00	2473
	53 Claudia Derocchis	23 Queenston Crescent	Woodbridge	On	L4L 4A1	1,200.00	2474
	53 Massimo Lanna	146 Mathewson St.	Maple	On	L6A 1B8	1,200.00	2475
	54 Mary Lanna	146 Mathewson St.	Maple	On	L6A 1B8	1,200.00	2476

\$ 151,898.37

2022 Candidates' Guide - Ontario municipal council and school board elections



2022 Candidates' Guide – Ontario municipal council and school board elections

This guide provides information to candidates for the 2022 municipal council and school board elections. The information also applies to any by-elections that may be held during the 2022-2026 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 2022

Nominations may be filed electronically if permitted by your municipal clerk. [Contact your municipal clerk](#) to find out if nominations can be filed electronically in your municipality, and for information about how to file your nomination.

The deadline for filing your nomination is August 19, 2022 at 2 p.m.

The council and school board term of office will run from November 15, 2022 to November 14, 2026.

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.

Public health and safety at the voting place

The municipal clerk is responsible for setting up and running the voting places used in a municipal election. The clerk must follow any provincial or local public health measures that are in effect. They may also put in place additional procedures that they consider necessary for conducting the election. If you have questions about public health and safety at the voting place, you should contact your municipal clerk.

Emergency declaration by the clerk

If the municipal clerk believes that circumstances have arisen that prevent the election from being conducted appropriately, they may declare an emergency. This declaration is specific to the election and separate from an emergency that may be declared by the municipality or the province.

Once the clerk has declared an emergency, they can decide what arrangements to make to allow the election to proceed appropriately. The arrangements that the clerk makes will depend on the nature of the emergency.

If your municipal clerk has declared an emergency in relation to an election or by-election in your municipality, you should contact the clerk for information about the arrangements that they have put in place and how those arrangements may affect voting and campaigning.

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 2022 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 in order 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 disqualified from being 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 2022 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 disqualified from being 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 19, 2022). 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 completed [nomination form \(Form 1\)](#)
- the nomination fee
- completed [endorsement of nomination forms \(Form 2\)**](#)

**If you are running for municipal council and your municipality has more than 4,000 electors, you must submit original endorsement signatures from 25 people who are eligible to vote in the municipality. Candidates for school board trustee and candidates for municipal council in municipalities with 4,000 or fewer electors do not have 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 more than 4,000 electors, you must submit 25 original signatures endorsing your nomination.

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.

Collection of signatures should be undertaken safely by following guidance related to and in compliance with all applicable laws and emergency orders, as well as any [guidance and safety standards established by the province for COVID-19](#). These measures are intended to keep Ontarians safe.

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 the endorsement signatures in person. 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.

School board trustee candidates are not required to submit endorsement signatures.

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, 2022. As May 1 is a Sunday, you may not be able to file your nomination until May 2, 2022 when the clerk's office is open. The last day to file a nomination is Friday, August 19, 2022 by 2 p.m.

The clerk has until 4 p.m. on Monday, August 22, 2022 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 (region or county) 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 chair of Durham Region would file their nomination with the clerk of Durham Region rather than the clerk of a lower-tier municipality such as Oshawa or Pickering.

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 19, 2022).

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, 2022. During the summer you decide to run for mayor instead, and file your second nomination form on June 29, 2022.

- 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 January 3, 2023.
- 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, 2022. During the summer you decide to run for councillor in ward 1 instead and file your second nomination form on June 29, 2022.

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 for ward councillor (June 29 to January 3) – 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, 2022.

- 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 more than 4000 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 school board 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 for ward councillor (June 29 to January 3) – 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 22, 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 that no candidates have run for 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 24, 2022. The clerk must either certify or reject each nomination by 4 p.m. on Thursday, August 25, 2022.

Campaigning

Signs

Your municipality may have rules about when you can put up campaign signs and how signs may be displayed on 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](#) (page 23) if you plan to reuse signs from the last election.

You are responsible for ensuring that your campaign signs are removed after voting day. 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](#) (page 16).

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 [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, 2022. 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 on October 24, 2022 at 8 p.m.

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 at least 60 days before voting day.

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.

Usually, campaigns must end on December 31. However, since December 31, 2022 is a Saturday, the deadline moves to January 3, 2023. Your campaign must end on January 3, 2023 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.

Financial statements must be filed with the clerk by 2 p.m. on Friday, March 31, 2023.

Term of office

The council and school board term of office will run from November 15, 2022 to November 14, 2026.

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, 2026 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 January 3, 2023. 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 19, 2022)

- know you will not have any more financial activity, you can end your campaign at any time after voting day and before January 3, 2023

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, 2023

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 for 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 make sure that this is done 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 be a fundraising brochure 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 25, 2022, 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 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 (**March 31, 2023**).

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 that there is an error in it, you can submit a corrected statement at any time before the filing deadline on March 31, 2023. 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 31, 2023** 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 Monday, May 1, 2023. 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 2026 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 January 3, 2023. 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 January 3, 2023 using the [Notice of Extension of Campaign Period form \(Form 6\)](#).

Your campaign may be extended until June 30, 2023.

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

- a financial statement reflecting your campaign until January 3, 2023 (due March 31, 2023)
- 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 29, 2023.

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 January 3, 2023. 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 31, 2023 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 2026 election.

Compliance audits

Each municipality and school board must appoint 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 to or who is not able to apply for a compliance audit may decide to commence legal action on their own. A prosecution related to the 2022 election must be commenced before November 15, 2026.

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 the last Friday in March (March 31, 2023)**.

Supplementary financial statements must be submitted to the clerk by **2 p.m. on the last Friday in September (September 29, 2023)**.

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 January 3, 2023.

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 2018 and use them again, you must calculate how much it would cost to purchase those same signs in 2022) 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 out 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 [Schedule 1: Contributions](#) (page 32) 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.

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 \(Form 6\)](#)