
TAKE NOTICE EVERY REGISTERED THIRD PARTY SHALL FILE by March 31, 2023, with the Clerk with whom their nomination was filed a financial statement and auditor's report in accordance with s.88.29 of the *Municipal Elections Act, 1996*.

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

- (a) in the case of a regular election, as of December 31 in the year of the election; and
- (b) in the case of a by-election, as of the 45th day after voting day.

Error in financial statement

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

Supplementary financial statement and auditor's report

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

Supplementary report

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

Auditor

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

Exception re auditor's report

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

Notice from clerk, before filing date

(7) At least 30 days before the filing date, the clerk shall give notice of the filing requirements of this section and the penalties set out in subsections 88.27 (1) and 92 (4) to every registered third party that registered in the municipality.

Same, before supplementary filing date

(8) At least 30 days before the supplementary filing date, the clerk shall give notice of the filing requirements of this section and the penalties set out in subsections 88.27 (1) and 92 (4) to every registered third party that gave notice to the clerk under paragraph 4 of section 88.28.

Electronic filing

(9) The clerk may provide for electronic filing under this section and may establish conditions and limits with respect to electronic filing.

Documents filed after filing date

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

Report by clerk

(11) As soon as possible after April 30 in the year following a regular election or 75 days after voting day in a by-election, the clerk shall make available to the public on a website or in another electronic format a list of all registered third parties for the election along with an indication of whether each has filed a financial statement and auditor's report under subsection (1).

Effect of default by registered third party

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

- (a) if the registered third party fails to file a document as required under section 88.29 or 88.32 by the relevant date;
- (b) if a document filed under section 88.29 shows on its face a surplus, as described in section 88.31, and the registered third party fails to pay the amount required by subsection 88.31 (4) to the clerk by the relevant date;
- (c) if a document filed under section 88.29 shows on its face that the registered third party has incurred expenses exceeding what is permitted under section 88.21; or
- (d) if a document filed under section 88.32 shows on its face a surplus and the registered third party fails to pay the amount required by that section by the relevant date. 2016, c. 15, s. 61.

Notice of default

(2) In the case of a default described in subsection (1), the clerk shall notify the registered third party in writing that the default has occurred and shall make available to the public the name of the registered third party and a description of the nature of the default. 2016, c. 15, s. 61.

Application to court

(3) The registered third party may, before the last day for filing a document under section 88.29 or 88.32, apply to the Superior Court of Justice to extend the time for filing the document under that section and, if the court is satisfied there are mitigating circumstances justifying a later date for filing the document, the court may grant an extension for the minimum period of time necessary to enable the registered third party to file the document but the court shall not grant an extension of more than 90 days. 2016, c. 15, s. 61.

Notice to clerk

(4) If a registered third party makes an application under subsection (3), the registered third party shall notify the clerk in writing before 2 p.m. on the last day for filing a document under section 88.29 or 88.32 that the application has been made. 2016, c. 15, s. 61.

Effect of extension

(5) If the court grants an extension under subsection (3), the penalty set out in subsection (1) applies only if the registered third party has not filed the document before the end of the extension. 2016, c. 15, s. 61.

Cessation of penalty

(6) The penalty set out in subsection (1) for a default described in clause (1) (a) does not take effect if, no later than 2 p.m. on the day that is 30 days after the applicable day for filing the document, the registered third party files the relevant document as required under section 88.29 or 88.32 and pays the clerk a late filing fee of \$500. 2016, c. 15, s. 61.

Late filing fee

(7) The late filing fee is the property of the municipality. 2016, c. 15, s. 61.

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Offences by registered third party

- (4) A registered third party is guilty of an offence and, on conviction, in addition to any other penalty that may be imposed under this Act, is subject to the penalty described in subsection 88.27 (1),
- (a) if the registered third party incurs expenses that exceed the amount determined under section 88.21; or
 - (b) if the registered third party files a document under section 88.29 or 88.32 that is incorrect or otherwise does not comply with that section. 2016, c. 15, s. 68 (2).

Dated this 21st day of April 2022

Yours truly,

Lauren Tarasuk

Director of Legislative Services/Clerk