

2026 Municipal Election Basics

Presentation to OPSBA
June 11, 2026

Disclaimer

- These slides are provided by the Ministry of Municipal Affairs and Housing for convenience only.
- The slides should not be relied on for legal or official purposes and are not meant to replace provincial legislation or regulations.
- As local facts and circumstances vary, users should consider obtaining their own legal advice when particular legal issues arise.
- For more specific information, please refer to the relevant legislation and regulations which can be found online at: www.ontario.ca/laws

Key Terms

Campaign Period

- The time during which a candidate can incur expenses related to an election campaign.
- The earliest a nomination can be filed is May 1 of any year.

Nomination Day

- The last day for a candidate to file a nomination or withdraw a nomination. [August 21, 2026].

Voting Day (Election Day)

- The day of the election. For a regular election, voting day is the fourth Monday in October in the year of the election [October 26, 2026].

Restricted Acts Period

- The period of time commencing after either Nomination Day or Voting Day during which a council may be restricted from certain actions, depending upon local circumstances.

Key Terms (Continued)

Preliminary List of Electors (PLE)

- An initial list prepared by Elections Ontario of persons who are eligible to vote in your municipality.

Voters' List

- The PLE as corrected by the clerk to reflect eligible electors in your municipality (this may include changes made up to and including voting day).

Acclamation

- The election to office of certified candidates at close of nomination day if the number of certified candidates for an office is the same as or less than the number to be elected.

Campaign Expenses

- The amounts spent by a candidate on their campaign, subject to some exceptions.

Key Terms (Continued)

Proxy

- An elector that has been appointed by another elector to vote on their behalf.

Scrutineer

- A person appointed by a candidate to be present during the vote and vote count (including any recount).

Elector

- A Canadian citizen, 18 years of age or older, who resides in your municipality, or an owner or tenant of land (or their spouse) in your municipality, and who is not otherwise disqualified.

Contribution

- Money, goods or services given to and accepted by an election campaign (i.e. the candidate or a person they have authorized)

Key Terms (Continued)

Financial Statement

- A statement in prescribed form reflecting campaign income and expenses.

Voting Place

- A location established by the clerk for voting during an advanced voting day or on election day.

Ballot

- A form used by electors to cast their vote.

Compliance Audit Committee

- A committee established by council or a school board that reviews applications made by electors and determines if a compliance audit of a candidate's or third party advertiser's campaign finances should be conducted and/or court proceedings should be commenced in a particular situation.

Key Terms (Continued)

Third Party Advertisement

An advertisement in any broadcast, print, electronic or other medium that has the purpose of promoting, supporting or opposing,

- a candidate, or
- a “yes” or “no” answer to a question on a ballot,

but does not include an advertisement by or under the direction of a candidate or an advertisement if the person or entity that causes the advertisement to appear incurs no expenses or the advertisement is distributed to the third party’s own employees or members.

Legislation/Regulations

- [*Municipal Elections Act, 1996*](#)
 - O.Reg. 101/97 – General
 - O.Reg. 4/00 – Transitional Matters Affecting a Regular Election Arising Out of Restructuring
 - O.Reg. 425/00 – Provincial Interest
 - O.Reg. 304/13 – Voter Identification
- [*Municipal Act, 2001*](#)
- [*Education Act*](#)
 - O.Reg.412/00 – Elections to and Representation on District School Boards

[e-Laws | ontario.ca](#)

[Welcome - Central Forms Repository \(CFR\)](#)

[AMCTO](#)

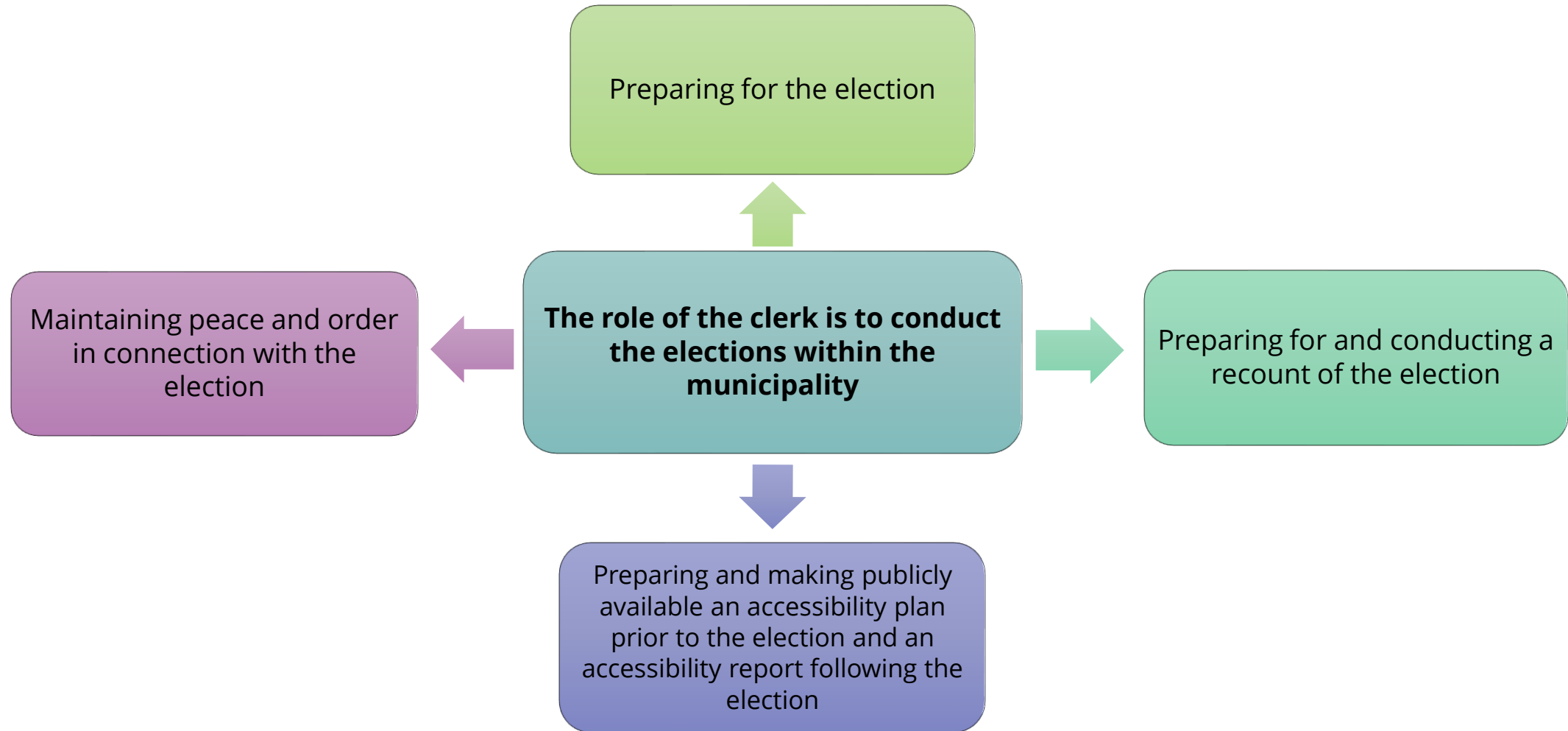
Language of Notices, Forms and Other Information

- All notices, forms and other information related to the election must be provided in English only, unless council has passed a by-law allowing the use of French or other languages, in addition to English
 - Council may pass a by-law allowing the use of French in prescribed forms
- For a French-language district school board or relevant school authority the notices, forms and other information related to the election must be provided in both English and French.
 - Council may pass a by-law allowing the use of other languages in addition to English and French, in notices, forms (other than prescribed forms) and other information

Election Principles

- 
- Secrecy and confidentiality of individual votes
 - Fair and non-biased
 - Accessible
 - Integrity of the process
 - Certainty of results
 - Voters and candidates treated fairly and consistently

Role of the Clerk



Role of the Clerk – General

- A clerk who is responsible for conducting an election may provide for any matter or procedure that,
 - is not otherwise provided for in an Act or regulation
 - in the clerk's opinion, is necessary or desirable for conducting the election
 - includes the power to establish forms
- The clerk must also:
 - establish the form and manner for providing notice under the Act
 - provide information for people to exercise their rights
 - when necessary, appoint deputy returning officers and other election officials and delegate appropriate authorities.

Role of the Clerk – Specific

- Receive nominations from candidates
- Register third party advertisers
- Manage the voters' list
- Determine voting locations
- Establish advance voting dates and voting hours.
- Prepare accessibility plan and post publicly prior to voting day
- Prepare and make the post-election accessibility report available to public
- Provide advice to council on voting methods and other election related decisions, where applicable

Role of the Clerk – Campaign Finances

Calculate and provide spending limits to candidates and third party advertisers

Calculate and provide spending limits for candidates related to holding parties and expressions of appreciation

Calculate and provide contribution limits for contribution to candidate's own campaign

Receive and review financial statements from candidates and third party advertisers for compliance with filing date and contribution limits

Make public a list of which candidates and third party advertisers filed campaign financial statements and which did not

Review contributions and prepare reports for consideration by the compliance audit committee

Forward applications for audits of candidates and third party advertisers to compliance audit committee

Send reports regarding contributors to trustee candidates to secretary of the school board

Election Administration

- Municipalities and school boards are required to establish policies before **May 1, 2026** regarding the use of municipal or board resources during a campaign.
- Councils and boards may establish policies by May 1, 2026 setting out additional conditions for an automatic recount.
- Clerks determine dates and times for advance voting, reduced voting hours in certain institutions, and early opening **before 10 a.m.** on voting day.
- Advance voting cannot begin more than 30 days before voting day.
- Clerks are given the authority to provide for electronic filing of candidate's and third party advertiser's financial statements.

Election Administration – Personnel

- Where necessary, the clerk must appoint a deputy returning officer (DRO) for each voting place.
- Clerk may appoint other election officials.
- Clerk can delegate all or some election powers to election officials.

Deputy Returning Officer

- Delegation of powers to the DRO shall be in writing
- The clerk may wish to:
 - administer an oath of secrecy
 - ensure that the DRO and all election staff are trained and understand their duties and powers
- Commonly assigned duties of DROs include:
 - conduct of the vote at the assigned voting subdivision
 - checking and reading election materials
 - documenting receipt of ballots
 - checking and counting ballots for accuracy
 - preparing list(s) of voters who voted at the close of the advance vote and remitting them to the clerk with all election materials, ballot box, unused ballots and supplies.

Plans and Policies

Mandatory	Other Policies or Procedures to Consider
• Accessibility plan and report • Accessibility plan must be made available to the public before voting day (October 26, 2026) • Accessibility report must be prepared within 90 days after voting day • Compliance audit • Use of municipal resources policy (before May 1, 2026)	• Election signage (election sign by-law) • Voting places • Election staffing and training • Communications, including social media • Municipal procurement policies

Budget and Delegations

- There are some items the clerk may wish to consider as part of the 2026 budgeting process including (but not limited to)

Election Costs	Delegations
• Materials (e.g. ballots, ballot boxes, privacy screens, etc.) • Election planning staff and voting day staff • Training costs and overtime • Post-election costs • Contingency reserves	• Potential for extended restricted period (e.g. restricted acts of council after nomination day) • Ensure budget is passed <u>prior</u> to nomination day to minimize the impact of a potentially restricted council.

Communication and Outreach

- Communication resources:
 - Ministry's Candidates' Guide, Third Party Advertisers' Guide and Voters' Guide
 - Municipal website / social media/ other communication resources
 - Local events that could be used to provide voters' with information
 - Physical signage at voting places
 - Consider local needs with respect to communications.
 - Keep accessibility in mind in developing communications strategies and products.
 - Key dates and deadlines can be helpful milestones in developing communications and outreach plans.
 - If the municipality is making a significant change to the method of voting or the voting process, consider how to best communicate this change to the community.



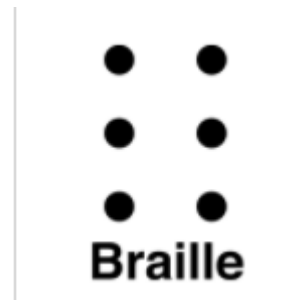
Accessible Elections

- Clerks must have regard to the needs of electors and candidates with disabilities.
- The Integrated Accessibility Standards regulation (O.Reg. 191/11) establishes the accessibility standards for information and communications, employment, transportation and the design of public spaces.
- Prior to voting day, the clerk shall prepare a plan regarding the identification, removal and prevention of barriers that affect electors and candidates with disabilities.
- Within 90 days after voting day in a regular election, the clerk shall report to council about the identification, removal and prevention of barriers that affect electors and candidates with disabilities.
- Both the plan and the report must be made available to the public.

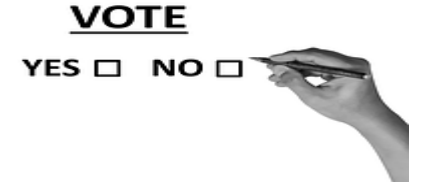


Accessible Elections (cont'd)

- The Association of Municipal Managers, Clerks and Treasurers of Ontario (AMCTO) in partnership with the Accessibility Directorate of Ontario has developed:
 - Clerk's Guide to Conducting Accessible Elections
 - Voter's Guide to Accessible Elections



Question on the Ballot



- A question may be submitted to the clerk that is responsible for conducting an election and placed on the ballot if:
 - municipal councils (upper, lower, or single tier) passes a by-law
 - school board passes a resolution
 - Order made by the Minister of Municipal Affairs and Housing
- Single or lower tier municipalities are required to provide at least 10 days' notice before the meeting to pass the by-law is held. This by-law must be passed on or before March 2, 2026.
- Upper tier municipalities, local boards and the Minister must comply with the requirements by May 1st in order for the clerk to submit the question to electors.
- There must be at least one public meeting before passing a by-law.
- Notice and appeal process to be provided to electors and the Minister on the wording of the question within 15 days of the passing of the by-law.

Question on the Ballot (Continued)



- Municipal questions must:
 - be about a matters that the municipality has authority for and can implement
 - cannot deal with a matter of Provincial interest that has been prescribed
 - be phrased to result in a “yes” or “no” answer
 - be clear and concise, and neutral
- Wording of municipal question may be appealed within 20 days of the clerk giving notice of the by-law being passed.
- Clerk has 15 days after the last day for filing a notice of appeal to forward appeals to the Chief Electoral Officer of Ontario.
- Hearing to be held within 60 days of receiving notices
- Binding if 50% of eligible electors vote on the question and:
 - Council is obligated to implement if “yes” receives the majority of votes
 - Council cannot implement for four years if “no” receives the majority of votes
- *Liquor License Act* and *Fluoridation Act* have specific provisions.

Test Your Knowledge

Questions

Who is Eligible to Hold Municipal Office?

- A resident, non-resident owner or tenant or spouse
- A Canadian citizen
- At least 18 years of age
- Not prohibited from voting
- Not disqualified by any legislation from holding municipal office
- Must remain qualified as of the day they are nominated and throughout the election period

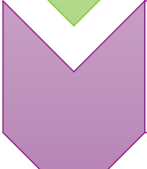
Who is Ineligible to Hold Municipal Office?



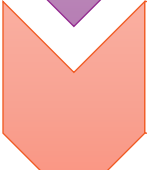
- Any person not eligible to vote in the municipality



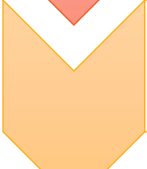
- An employee of the municipality (unless a leave of absence is taken before the nomination is filed and the employee resigns if elected)



- A judge of any court



- A member of the Ontario Legislature, Senate or House of Commons



- A person subject to penalties under the *Municipal Elections Act, 1996* for offences in prior election(s)

Eligibility Requirements - School Board Trustees



- What are the criteria to run for school board trustee?
 - ✓ must be a resident in board's area of jurisdiction
 - ✓ must be eligible to vote in a school board election
 - ✓ aged 18 or older on the day nomination is filed
 - ✓ Must meet any other qualifications to vote for the school board (e.g., meet religious/language support qualifications)
- An employee of a school board may be nominated but must take an unpaid leave of absence on or before nomination day and resign their employment in order to hold office on any school board if elected.

School Board Elections in Unorganized Territory

- In Ontario, municipal clerks are responsible for administering school board elections
- In some regions, the school board district may include areas outside of municipal boundaries, referred to as unorganized territory
- Individuals living in unorganized territory do not vote in a municipal election, as no formal governance exists, but they are still eligible electors in school board elections
- The list of electors in unorganized areas is provided by Elections Ontario

Nominations

- The clerk must provide public notice of all offices to be filled by election and of the nomination procedure.
- The clerk may want to consider preparing information packages for candidates that may include
 - applicable local by-laws and policies
 - important resources and information related to their obligations as candidates.
- The clerk might also consider creating a checklist for accepting nominations from candidates.
- A checklist or procedures list may help the clerk ensure that they have all the information needed from the candidate and provides an opportunity to share important information with the candidate.



Nominations (Continued)

- Nominations can be filed:
 - on or after May 1 until nomination day, at any time the clerk's office is open
 - electronically, if the clerk allows
- Nomination day is August 21, 2026.
- On nomination day, nominations can only be made between 9:00 a.m. and 2:00 p.m.
- The clerk must provide candidates with an estimate of general spending limit, self-funding limit, and spending limit on parties and expressions of appreciation

Filing Fee

- \$200 for head of council
- \$100 all other offices
- can be paid by cash, certified cheque, money order or any electronic means specified by the clerk

Nominations (Continued)

- A person can only be nominated for one office at a time.
- If a person files more than one nomination, then the most recent nomination is effective – prior nomination(s) is(are) deemed withdrawn.
- Withdrawn nominations may still be considered separate campaigns and require financial statements.
- A person's name can only appear on one ballot.
- Clerk to certify nominations by:
 - August 24, 2026 for initial nominations
 - August 27, 2026 for additional nominations when insufficient nominations have been filed for the offices to be filled
- If clerk rejects an individual's nomination, the clerk must notify all candidates for the office as soon as possible, but the clerk's decision is final.

Nominations – 25 Signatures



- Candidates running for municipal council in a municipality that has 4000 or more electors must submit endorsement signatures from 25 people who are eligible to vote in the municipality
- Candidates will be required to submit 25 endorsement signatures with their nomination form
- Those who endorse a candidate will also be declaring that they were eligible to vote when they provided the endorsement
- If a municipality is divided into wards, a person who is eligible to vote in the municipality can nominate a candidate for any ward in the municipality
- If a candidate chooses to run for a different office on the same municipal council, they do not have to resubmit another 25 signatures

Withdrawal of Nomination

- A withdrawal must be filed with the clerk's office in writing before 2:00 p.m. on nomination day – August 21, 2026
- If a nomination is withdrawn, the candidate is entitled to a refund of their nomination filing fee once they file their financial statement
- If a candidate withdraws a nomination, they are still required to file a campaign financial statement covering all of the financial transactions made in the campaign, even if the only financial transaction made was the nomination filing fee

Additional Nominations

- If there are fewer nominations than offices to fill by election at the close of nomination day, additional nominations may be filed.
- Additional nominations can be received on August 26, 2026 between 9:00 a.m. and 2:00 p.m.

Acclamations

- Occurs when the number of certified candidates for an office is equal to or less than the number of candidates to be elected for that office

Following Nomination Day

- The clerk must declare all acclamations on the Monday following nomination day (August 24, 2026)

Additional Nominations

- If additional nominations are required, those acclamations are announced after 4:00 p.m. on the Thursday following nomination day (August 27, 2026)

Spending Limit

Head of Council Limit	Formula
Spending limit	$\$7,500 + 0.85 \text{ per elector}$
Spending limit for expressions of appreciation	10% of spending limit

Other Office on Council Limit	Formula
Spending limit	$\$5,000 + 0.85 \text{ per elector}^{**}$
Spending limit for expressions of appreciation	10% of spending limit

******calculated by ward, where applicable

Sample Certificate of Maximum Campaign Expenses

CERTIFICATE OF MAXIMUM CAMPAIGN EXPENSES

To: Jane Doe **Office:** Mayor

Address: 123 First Street, Pleasantville, Ontario, ABC 123

From: Joan Smith, Clerk, City of Pleasantville

I hereby certify that the maximum campaign expense that a candidate is permitted to incur for the office of MAYOR in the municipal election to be held on October 26, 2026 is \$_____.

Date _____

Signature of Clerk (or designate)

The calculation of \$7,500 plus 85 cents per elector for that office

Third Party Advertiser – Registration

- A third-party advertiser registers in the local municipality with the clerk responsible for conducting the election
- Only the following persons and entities are eligible to register as third-party advertisers with the clerk:
 - an individual who is normally resident in Ontario
 - a corporation that carries on business in Ontario
 - a trade union that holds bargaining rights for employees in Ontario
- Registrations for third party advertisers can be filed on or after May 1, 2026, until the Friday before voting day (October 23, 2026), at a time when the clerk's office is open

Third Party Advertiser – Registration

(Continued)

- The clerk must provide third party advertisers with an estimate of their general spending limit and their spending limit on parties and expressions of appreciation
 - The formula to calculate the third-party advertiser spending limit is \$5,000 plus \$0.05 per eligible elector, to a maximum of \$25,000.
- A third-party advertiser's campaign automatically ends if they become a candidate in the election
- Third-party advertisers may withdraw their registration by filing a written withdrawal with the clerk

Restricted Acts

- *Municipal Act, 2001*, section 275
- Councils can be restricted during two separate time periods:
 1. after nomination day (certification of candidates) to start of new term (new council takes office)
 2. after voting day (declaration of results) to start of new term
- The three quarter ($\frac{3}{4}$) rule applies. Some examples:

5 Member Council	7 Member Council	9 Member Council
• $\frac{3}{4}$ of a 5-member council is 4	• $\frac{3}{4}$ of a 7-member council is 6	• $\frac{3}{4}$ of a 9-member council is 7

Restricted Acts (Continued)

- *Municipal Act, 2001* s. 275 restrictions after nomination day:
 - appointment or removal of any officer
 - hiring or dismissal of any employee
 - disposition of municipal property which exceeds \$50,000
 - incurring expenditure or liability which exceeds \$50,000



- Exceptions:
 - The disposition of property and the disposition or liability exceeding \$50,000 does not apply if these items were included in the budget adopted prior to nomination day

Canvassing



- Access to a building for canvassing purposes / distribution of material:
 - Apartment building, condominium building, non-profit housing cooperative or gated community – section 88.1 of the *Municipal Elections Act, 1996*
 - Apartments – section 28 of the *Residential Tenancies Act, 2006*
 - Condominiums – section 118 of the *Condominium Act, 1998*
 - Co-ops – section 171.24 of the *Co-operative Corporations Act*
- When canvassing, candidates should inform themselves about any municipal sign by-laws

Elections Ontario and the Voters' List

Elections Ontario

- A non-partisan office responsible for administering provincial elections in Ontario
 - Administration for local elections continues to be the responsibility of municipal clerks
- Effective January 1, 2024, Elections Ontario is responsible for managing voter information for local elections
 - The permanent register of electors is a database of individuals eligible to vote in provincial and municipal elections in Ontario
 - Elections Ontario is responsible for maintaining the information stored on the permanent register of electors on an ongoing basis through data-sharing agreements with federal, provincial, and municipal sources and through updates made directly by electors
 - Elections Ontario is responsible for preparing the preliminary list of electors and providing it to municipal clerks

Voters' List: Clerk's Responsibilities



- The clerk:
 - may obtain a preliminary list of electors (PLE) before Sept 1 in the year of a regular election from Elections Ontario
 - In a by-election, must obtain a PLE at least 21 days before nomination day and must make corrections as soon as possible to the voters' list
 - Determines how and when individuals can apply to have their name and information corrected or added to or removed from the voters' list
 - Can remove a name from the list if the clerk becomes aware that the person has died
 - If an elector's information is redacted by Elections Ontario it cannot be included in voter's list that is made available to candidates or other persons or included in a copy made available for public inspection
- The preliminary list of electors provided by Elections Ontario, as corrected by the clerk, becomes the voters' list

Voters' List: Clerk's Responsibilities (Continued)

- Clerk shall provide copy of voters' list to certified candidates on or before September 1, 2026 who have made a written request
 - Only the part of the voters' list that contains the name of the electors who are entitled to vote for that office
 - Copies only to a person if that person provides a written acknowledgement that they will comply with the requirements of the *Municipal Elections Act, 1996*
- Clerk shall ensure that the voter's list:
 - Is not posted in a public place, and
 - Is not made available to the public on an internet website or via any other print or electronic medium of mass communication

Voter's List: Candidate's Responsibilities

- Prior to receiving the voters' list, the candidate must provide a written acknowledgement to the clerk that includes confirmation of the following:
 - They shall only use it for electoral purposes and shall not use it for commercial purposes;
 - They must only share the list with others (such as campaign workers) after obtaining a similar written acknowledgement from them
 - They must destroy their copy (both printed and electronic) on or before the day when the candidate's election campaign period ends;
 - They must destroy any printed copies returned by other persons
 - They must receive a written acknowledgment from any person who has received an electronic copy confirming that person has destroyed their electronic copy

Voter's List: Candidate's Responsibilities When Sharing With Others

- When the candidate shares the voters' list with another person, the candidate shall specify a date by which a shared printed copy of the list is to be returned to the candidate or when a shared electronic copy is to be destroyed
- Before the end of their election campaign period, the candidate shall:
 - Destroy their copy of the voter's list,
 - Destroy any printed copies returned to him/her, and
 - Require a written acknowledgement from all persons they gave electronic copies to that they destroyed their copy
 - Shall retain the written acknowledgements from individuals for the remainder of the term and the newly elected council is organized

Voter's List: Other's Responsibilities

- Prior to receiving the voters' list from a candidate, the other person must provide a written acknowledgement to the candidate that includes confirmation of the following:
 - They shall not provide a copy to any other person and shall not make further copies
 - They shall only use it for electoral purposes and shall not use it for commercial purposes;
 - They must destroy their electronic copy on the date specified by the candidate;
 - They must return their printed copy to the candidate on the date specified by the candidate
 - They must provide a written acknowledgment to the candidate confirming they have destroyed their electronic copy by the date specified by the candidate

Proxy Voting



- The proxy process provides an opportunity for an elector to appoint someone to vote on their behalf.
- The appointment must be made in writing using the prescribed form - these forms require original signatures.
- A person appointed as a voting proxy is also entitled to vote in his or her own right.
- A person wishing to appoint a proxy voter must complete the prescribed form and give the form to the person they are appointing (the proxy voter). The proxy voter then files the form with the municipal clerk.
- The person acting as a proxy must be a qualified voter in the municipality.
- The eligible proxy may exercise only one proxy vote, unless the proxy is acting on behalf of a spouse, sibling, parent, child, grandparent or grandchild.

Proxy Voting (Continued)

- A voting proxy cannot be appointed until the later of
 - the time for the withdrawal (2pm, Aug 21/26) of nominations has expired; and
 - when the clerk has certified all persons qualified to be nominated (no later than 4pm, Aug 24/26) (section 44(4))
- In a situation where a municipality is divided into wards, a voter acting as a proxy does not have to be from the same ward as the voter appointing the proxy holder
- The clerk shall certify the appointment on the prescribed form
- The clerk may designate the place and time for presentation of the proxy voting application and appointment documents for the clerk's certification
- The clerk is able to delegate the authority for the certification of proxies
- Clerk retains a copy of the appointment, and the voter files the original with the deputy returning officer (DRO) when voting
- Voter is required to take the prescribed oath before voting

Test Your Knowledge

Questions

Voting Places

- General rules:
 - deputy returning officer (DRO) is in charge of the voting place
 - clerk determines the specific location and boundaries of the voting place
 - some institutional locations are required to provide free space
 - when selecting voting places, the clerk must ensure that it is accessible to electors with disabilities
- The clerk may want to consider an information table in addition to the polling stations
- The clerk must determine the number and location of all voting locations for voting day, and ensure they are accessible
- You may want to conduct site visits to potential voting locations, and ensure it meets your needs for voting day

Voting Places (Continued)

- Clerks have responsibilities related to supplying voting locations with copies of the voters' list. A clerk must:
 - prepare and certify the voters' list for each voting place
 - determine which electors appear on the voters' list for each voting place
 - make appropriate changes to the voters' list for each voting place based upon approved revisions
- No campaign materials or campaigning at the voting place.
- No person shall:
 - interfere or attempt to interfere with an elector who is marking the ballot
 - obtain or attempt to obtain, at a voting place, information about how an elector intends to vote or has voted
 - communicate any information obtained at a voting place about how an elector intends to vote or has voted
 - take a photograph or video recording of his or her marked ballot
 - show his or her marked ballot to any person so as to reveal how he or she has voted, except in connection with obtaining assistance in voting

Voting Places (Continued)

- All persons present are to maintain the secrecy of the ballot
- In addition to any voting places designated by the clerk, no matter what voting method being used, a voting place needs to be established at each:
 - Institution for the reception, treatment or vocational training of members or former members of the Canadian Forces
 - Institution in which, on September 1, 20 or more beds are occupied by persons who are disabled, chronically ill or infirm
 - Retirement home in which, on September 1, 50 or more beds are occupied



Voting Day – Election Personnel

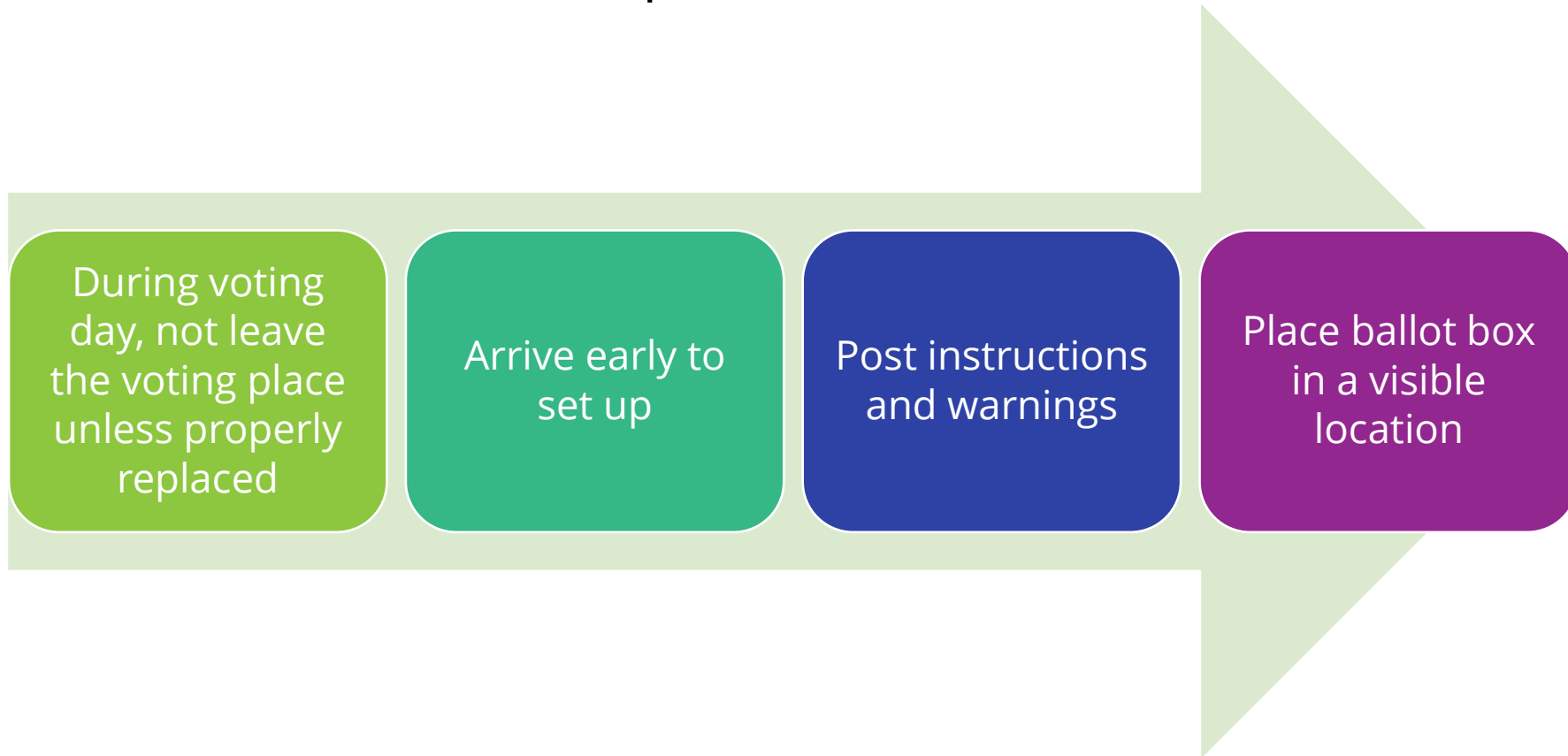
- The DRO and other election personnel shall:

- open on time – 10:00 a.m. (or earlier if a different opening time has been set by the clerk)
- close on time – 8:00 p.m.
- allow voters remaining in the voting place at closing time to vote
- ensure that voters leave after casting their ballot, unless they are a certified candidate or a scrutineer
- Permit scrutineers to inspection of materials related to the vote
- seal the ballot box

Voting Day – Election Personnel

(Continued)

- The DRO and other election personnel should:



Voting Day – Equipment and Supplies

- Ballots
- Ballot boxes (regular vote, advance vote, spare)
- Voting booths
- Voting place supply kits
- Identification tags for all election personnel
- Internal and external signage for each voting place (i.e. by voting subdivision number or by alphabetical order)
- Transportation - decide who and how the ballot boxes and material will be returned to the clerk after counting on election night
- First aid kit
- Cell phone, pens, pencils, paper, markers, sticky tape, flashlights, etc.



Ballots

Rules in preparing ballots are outlined in the *Municipal Elections Act, 1996* and include:

- only the names of certified candidates can be included
- candidates are listed in alphabetical order by family name
- another name may be used instead or in addition to legal name, if the clerk agrees.
- no reference to occupation, degree
- space for marking must be to the right
- all ballots for same office must be identical



Clerk can choose to use composite or separate ballots for each office.

Scrutineers

- A candidate may appoint scrutineers to be present for the voting and the counting of the votes:
 - no age restriction, nor do they need to be an elector
 - written proof of authorization required
 - each candidate may have one person per ballot box (the candidate or scrutineer)
 - no “campaigning” within the voting place
- Rights of Candidates and Scrutineers includes (see ss 47(5) of MEA for full list):
 - To be present when materials and documents related to the election are delivered to the clerk after advance vote
 - Enter voting place 15 minutes before it opens and inspect the ballot box, ballots and documents
 - Affix a seal to the ballot box on advance voting and voting days; and after the count
 - Observe the issuance and counting of ballots but not interfere – no touching!
 - Object to a ballot or counting of a vote – the decision rests with the deputy returning officer but objection must be noted

Voters' List on Voting Day

- Voters are allowed to add themselves to voters' list until the close of voting on voting day
- Voters may also correct information on the list
- The clerk should ensure a clear policy is established and may want to consider a tailored form
- The clerk may want to consider setting up a separate table for revisions and corrections on voting day to avoid delays

Voter Eligibility

A person is eligible to be an elector if, on voting day, they:

1. Reside in the local municipality or are the owner of land there, or the spouse of such owner or tenant
2. Are a Canadian citizen
3. Are at least 18 years old
4. Are not prohibited from voting

The following are prohibited from voting:

1. A person who is serving a sentence of imprisonment in a penal or correctional institution
2. A corporation
3. A person acting as executor or trustee or in any other representative capacity, except as a voting proxy in accordance with section 44 of the MEA
4. A person who was convicted of bribery (see subsection 90(3) of the Municipal Elections Act, 1996), if voting day in the current election is less than five years after voting day in the election in respect of which he or she was convicted

Voter Identification

- If the elector's name is on the voters' list:
 - they will be required to provide one piece of identification showing their name and address in order to receive a ballot OR
 - if they do not have identification, they must sign a Declaration of Identity (Form 9) stating they are the person shown on the voters' list
- If an elector is not on the voters' list, they can make an application, in writing, to have their name added to the voters' list.
- The clerk may determine what proof of eligibility is required in order for a person to be added to the list.
- Once the person has been added to the voters' list:
 - they will be required to provide one piece of identification showing their name and address in order to receive a ballot OR
 - if they do not have identification, they must sign Declaration of Identity (Form 9) stating they are the person shown on the voters' list



Voter Identification - Acceptable Proof

- An Ontario driver's licence
- An Ontario Health Card (photo card)
- An Ontario Photo Card
- An Ontario motor vehicle permit (vehicle portion)
- A cancelled personalized cheque
- A mortgage statement, lease or rental agreement relating to property in Ontario
- An insurance policy or insurance statement
- A loan agreement or other financial agreement with a financial institution
- A document issued or certified by a court in Ontario
- Any other document from the government of Canada, Ontario or a municipality in Ontario or from an agency of such a government
- Any document from a Band Council in Ontario established under the *Indian Act* (Canada)
- An income tax assessment notice
- A Child Tax Benefit Statement
- A Statement of Employment Insurance Benefits Paid T4E
- A Statement of Old Age Security T4A (OAS)
- A Statement of Canada Pension Plan Benefits T4AP
- Canada Pension Plan Statement of Contributions

- A Statement of Direct Deposit for Ontario Works
- A Statement of Direct Deposit for Ontario Disability Support Program
- A Workplace Safety and Insurance Board Statement of Benefits T5007
- A property tax assessment
- A credit card statement, bank account statement, or RRSP, RRIF, RHOSP or T5 statement
- A CNIB Bard or a card from another registered charitable organization that provides services to persons with disabilities
- A hospital card or record
- A document showing campus residence, issued by the office or officials responsible for student residence at a post-secondary institution
- A document showing residence at a long-term care home under the *Fixing Long-Term Care Act, 2021*, issued by the Administrator for the home
- A utility bill for hydro, water, gas, telephone or cable TV or a bill from a public utilities commission
- A cheque stub, T4 statement or pay receipt issued by an employer
- A transcript or report card from a post-secondary school

Elector Residence

An elector may only have one residence in one municipality at a time.

The place where an elector's family resides is their residence, unless the elector moves elsewhere with the intention of changing his or her permanent lodging place

A person's residence is the permanent lodging place to which, whenever absent, they intend to return.

If an elector has no other permanent lodging place, the place where they occupy a room or part of a room as a regular lodger or to which they habitually return is considered a residence.

Elector Residence – Students

Students are the exception to the requirement that an elector may have only one permanent residence.



A student may reside in one municipality in order to attend school but have no intention of changing their permanent residence to that municipality as their permanent residence, generally the family home, is in another municipality.



A student may vote in both municipalities.

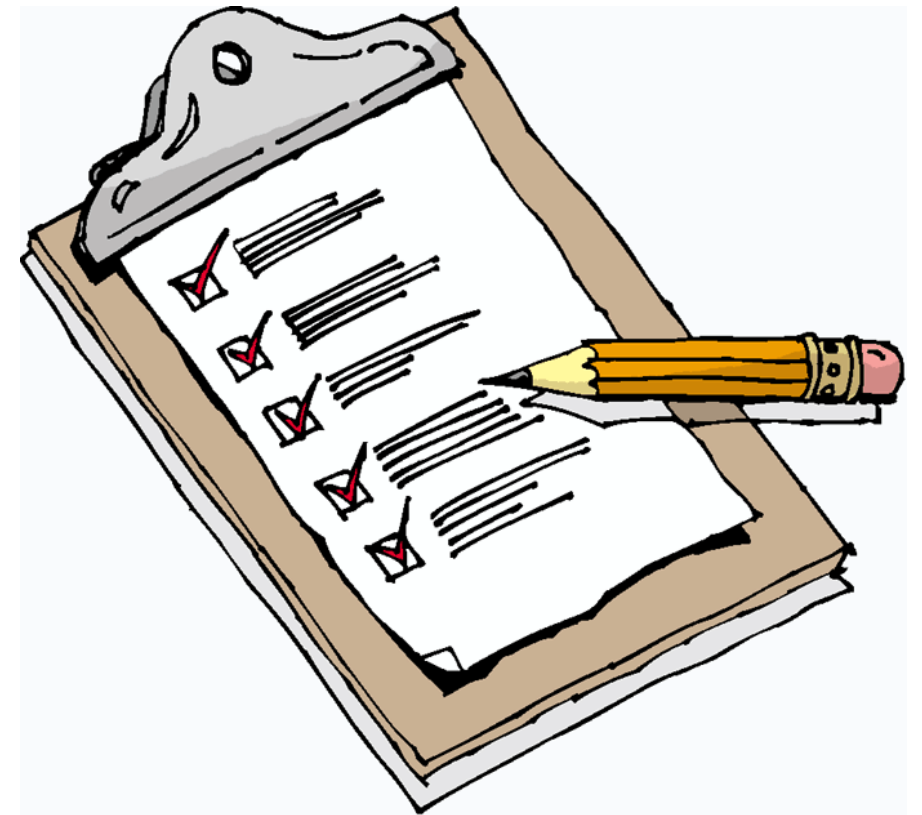
Elector Residence – Unhoused Persons

For a person with no permanent lodging place, the following rules determine his or her residence:

- The place in which the person most frequently returned to sleep or eat during the five weeks preceding the determination
- If the person returns with equal frequency to one place to sleep and another to eat, the place in which he or she sleeps
- A declaration regarding the above is conclusive if there is no other information to the contrary.

Voting Procedure

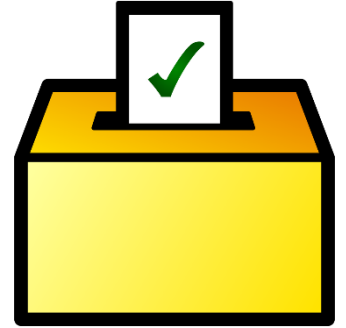
- One person in the voting booth at a time
- No pictures or video recording of the ballot or the voting booth
- Only election personnel, candidates or scrutineers are allowed to remain in the voting place
- Electors are entitled to one vote per office or question at only one voting place in their community



Voting Procedure (Continued)

- An elector whose name is on the voters' list must present identification in order to receive a ballot
- Elector's name is crossed off the voters' list once the ballot is delivered
- Ballot is folded to conceal its face and is returned to the clerk or DRO in the same manner
- Ballot returned to clerk or DRO who places it in the ballot box
- If the elector wishes to decline their vote, then the ballot is marked as declined, and the elector is no longer entitled to vote in that election for the offices on that ballot.
- The clerk or DRO is required to maintain a record of the number of persons who have declined their vote.

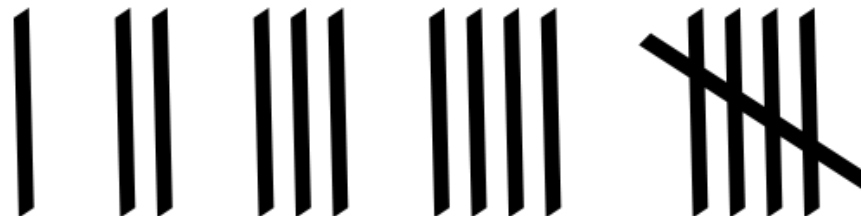
Counting the Votes



- Duties of the DRO:
 - open the ballot box
 - count the number of votes for each candidate or question, allowing inspection
 - reject from the count all ballots and votes in a ballot that do not comply with the prescribed rules
 - record and decide all objections made to any ballot
 - prepare a statement, in duplicate, showing the results of the election at the voting place
 - place all election materials other than the statement of results in the ballot box and seal it
 - deliver the ballot box and statement of results to the clerk.

Counting the Votes (Continued)

- In order to be counted, ballots must be properly marked:
 - A cross or other mark within the space designated
 - One mark per office
 - For example on a single ballot (such as a vote for head of council), only one mark would be acceptable
 - On a composite ballot (for example one ballot containing space to vote for head of council, members of council and school board trustee(s)), one mark for each office would be acceptable
- Additional marks other than minor pen strikes may result in a spoiled ballot (other than the initials of the clerk or DRO)
- Subsection 3(2) of O.Reg. 101/97 sets out which ballots must be rejected



Counting the Votes (Continued)



- Clerk to compile statement of results from the deputy returning officers.
- As soon as possible after voting day the clerk is to declare the election results (earliest date is October 27).
- Some municipalities release unofficial results, then declare official results once the votes have been verified.
- In the event of a tie vote, there is an automatic recount within 15 days of the clerk announcing the official results.
- Council has the option of setting a policy to have an automatic recount threshold beyond merely a tie vote.

Counting the Votes - Tips

- Tips for the DRO:
 - count the number of voters
 - tally each vote and ensure that the total number of ballots in the ballot box equals:
 - the number of ballots issued (including declined ballots, if any) and
 - the total number of votes counted for each candidate or question
- Sort the ballots into separate envelopes by office and type/treatment
- Permit initialling of envelope, but not the ballots
- Complete the tally documents and return ballots to the ballot box



Test Your Knowledge

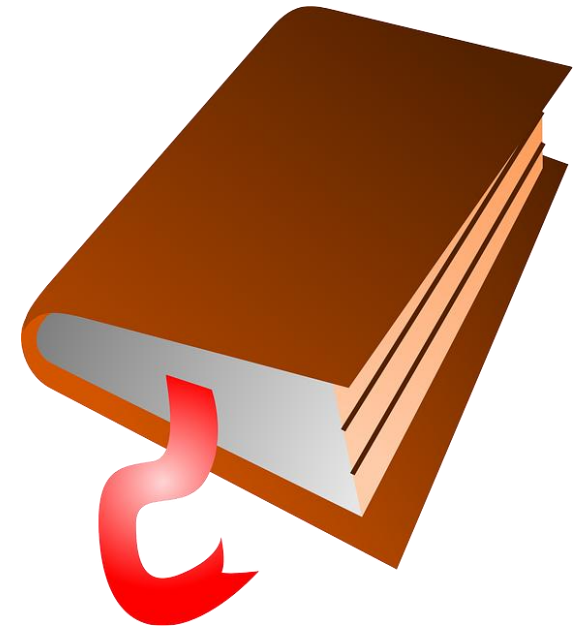
Questions

Campaign Period

- The campaign automatically closes December 31, 2026, unless:
 - the campaign has a deficit, and
 - the candidate notifies the clerk in writing of their intention to extend their campaign on or before December 31, 2026

Campaign period ends:

- a) On the day the nomination is withdrawn or is deemed to be withdrawn under subsection 29(2)
- b) On nomination day, if the nomination is rejected under section 35
- b) On the day the candidate files their financial statement between voting day and December 31



Recommencing a Campaign

- Before June 30, 2027:
 - Candidate may recommence the campaign if the candidate incurs costs related to a compliance audit; must provide clerk with written notice.
 - Surplus is returned to candidate with interest when campaign is recommenced
 - Candidate may fundraise and accept contributions
 - Candidate must file supplementary financial statement
- After June 30, 2027:
 - Candidate may not recommence campaign; may not fundraise or accept contributions
 - Candidate must file a financial report 90 days after receipt of the surplus, and every 90 days thereafter until surplus is \$0 or candidate no longer requires funds and returns any remaining surplus
 - Candidate should pay any surplus to the Clerk

Campaign Contributions

- A candidate does not have to open a bank account if they do not raise or spend money.
- Contributions to candidates from trade unions and corporations are prohibited in municipal elections, but corporations and trade unions are able to participate as third party advertisers and contribute to third party advertisers.
- Generally, the same contribution rules apply to third party advertiser campaigns as to candidates.
- Anonymous and cash contributions cannot exceed \$25.
- Contributions over \$25 must be made in a way that links the contributor's name and account with the payment.

Self-Funding Limit

- Municipal council candidates (and their spouses) have limits on the amount they can contribute to their own campaign.
- The self-funding limit is based on the number of electors voting for the office, to a maximum of \$25,000.
- The self-funding limits are:
 - \$7,500 + 0.20 per elector for the head of council
 - \$5,000 + 0.20 per elector for other council members
 - calculated by ward, where applicable

Campaign Expenses

- The nomination fee is not a campaign expense.
- The nomination fee is refundable if the financial statement is filed on time.
- Starting with the 2022 election, campaign deficits cannot be carried forward from the previous campaign.
- Expenses related to preparation of the auditor's report that accompanies the financial statement can be incurred after December 31st.
- Post-election appreciation expenses are limited to 10% of the general spending limit.



Financial Reporting

- Campaign bank account must be opened prior to any financial transactions for the purposes of an election campaign.
- Throughout the campaign, all contributions of money and payments for expenses must be deposited in/made from the campaign account.
- Financial statements must be filed with the clerk on or before 2:00 p.m. on Friday, March 26, 2027.
- Failure to file by the deadline or by the end of the grace period (if applicable) triggers the automatic penalty of being ineligible to hold an elected office to which the *Municipal Elections Act, 1996* applies until after the next election.
- All candidates, including those who withdrew and those who were acclaimed, must file a financial statement.
- The clerk must keep the financial statements that are filed by candidates until after the new council has taken office following the next regular municipal election.
- The clerk is required to make the financial statements available to the public on a website or in an electronic format free of charge.

Financial Reporting (Continued)

FINANCIAL



- All contributions must be reported
 - Contribution of goods or services must be valued
 - Receipts must be issued for every contribution and obtained for every expense
- The names of contributors of more than \$100 must be reported on the financial statement which is a public document
- Financial statements must include an auditor's report if expenses or contributions exceed \$10,000
- Any surplus (after candidate/spouse reimbursement) must be turned over to the clerk and becomes the property of the municipality

Financial Reporting (Continued)



- Candidates are able to close their campaign and file their financial statement between voting day and December 31
- Candidates can file documents up to 30 days late by paying a \$500 late filing fee to the clerk
- A candidate may resubmit a financial statement to correct an error up until the filing deadline
- Clerk can determine conditions and limits to permit electronic filings
- Clerk required to make public a report (on a website or in another electronic format) setting out all candidates and indicating whether each candidate complied with the filing requirements as soon as possible after April 30th in the year following a regular election or 90 days of a by-election

Third Party Advertiser – Campaign Finance

- Generally, third party advertisers are required to follow the same campaign finance rules as candidates. Exceptions include:
 - Third party advertisers do not pay a registration fee
 - There is no self-funding limit
- A third party advertiser may register in multiple municipalities, but each registration is a separate campaign with its own spending limits
- Like the current process for candidates, the clerk will provide estimated and final spending limits once the third party advertiser is registered
- The prescribed formula used is based on the number of electors entitled to vote in an election in the municipality
- Third party advertisers who end their campaign-early may file their financial statement before voting day

Third Party Advertiser – Contributions

Who Can Contribute
An individual who is normally a resident in Ontario
A corporation that carries on business in Ontario
A trade union that holds bargaining rights for employees in Ontario
Who Cannot Contribute
A federal political party registered under the Canada Elections Act (Canada) or any federal constituency association or registered candidate at a federal election endorsed by that party
A provincial political party, constituency association, registered candidate or leadership contestant registered under the Election Finances Act
The Crown in right of Canada or Ontario, a municipality or local board

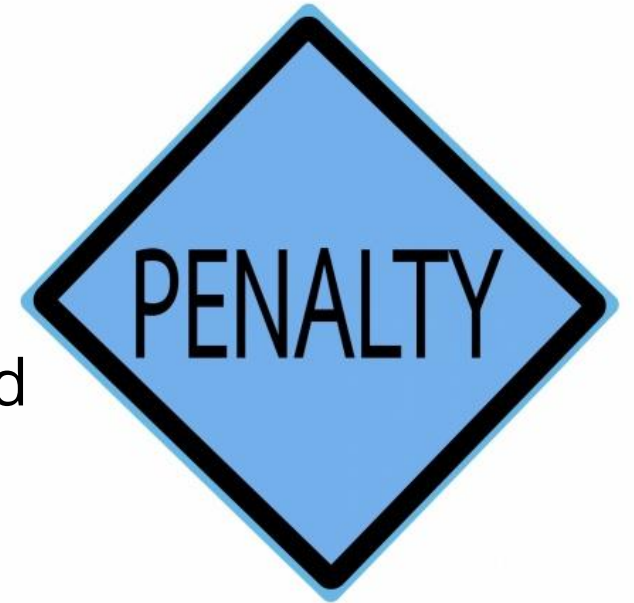
Compliance

- The clerk is required to make public a report of which candidates and third party advertisers filed a financial statement and which did not
- This report is to be made available as soon as possible after April 30, 2027
- The clerk is required to
 - review all financial filings to determine whether any contributor appears to have exceeded any of the contribution limits, and
 - as soon as possible following 30 days after the filing date prepare a report of any apparent violations and forward the report to the to the compliance audit committee



Compliance – Automatic Penalties

- If a candidate or third party advertiser:
 - fails to make the financial filings as required,
 - fails to turn over a surplus, or
 - files a financial statement that shows on its face that they exceeded a spending limit,then the candidate becomes ineligible to run or hold office until after the next regular election
- If a third party advertiser has not made the financial filings as required, they will not be eligible to register as a third party advertiser in the municipality until after the next regular election.



Compliance Audit Committee

- Every council and school board must establish a compliance audit committee by October 1, 2026.
- A member of a compliance audit committee cannot be a candidate or a member of the council/school board or employee of the municipality/school board or registered third party advertisers.
- A compliance audit committee must contain no fewer than three and no more than seven members.
- A compliance audit committee has a term of office that is the same as council – four years.

Compliance Audit Committee – Process



- Compliance audit committees are required to provide brief written reasons for decisions.
- Compliance audit committee meetings must be open to the public, but the committee may deliberate in closed session in order to come to a decision.

Compliance Audit Committee – Application

- Clerk to act as officer of the committee
- Elector may apply for a compliance audit of a candidate or third party advertiser election campaign finances
- Application must be submitted in writing with reasons to the clerk within 90 days of financial statement filing date
- Clerk sends application to compliance audit committee within 10 days of receipt
- Committee has 30 days to grant or reject application
- Elector may appeal the committee's decision to the Superior Court of Justice within 15 days after the decision is made



Compliance Audit

- If the application is granted:
 - Committee appoints a licensed auditor to conduct the compliance audit
 - Auditor promptly conducts an audit of the candidate or third party advertiser's election campaign finances
 - Auditor prepares a report – sends to candidate, clerk, secretary of the local board (if applicable), and applicant
 - Clerk sends the report to the committee
 - Committee must consider the report within 30 days
 - Cost of audit paid by municipality
- If the auditor's report concludes that a contravention of the Act appears to have occurred, the committee must decide whether to commence a legal proceeding against the candidate or third party advertiser.

Offences and Penalties

- In general, the following penalties are available to the courts upon conviction for an offence under the *Municipal Elections Act, 1996* (in addition to any other penalty provided for in the Act):

Individual	Candidate	Trade Unions and Corporations
• maximum fine of \$25,000 • up to six months imprisonment • ineligibility to vote (for bribery) or run in next general election	• individual penalties, plus fines for excess campaign expenses • forfeiture of office if offence committed knowingly • ineligible to run in next general election • up to six months imprisonment	• maximum fine of \$50,000

Recounts

- Declaration of election results – earliest date is October 27, 2026
- There are certain circumstances when a recount is held:
 1. automatic for tie votes (required by MEA)
 2. if council policy dictates
 3. if council passes resolution within 30 days
- A recount is held within 15 days after declaration of results for automatic recount or in accordance with a council policy
- A recount following a resolution from a council or board, must be held within 15 days of the passing of the resolution
- Recounts must be conducted in the same manner as the original count



Court-Ordered Recounts



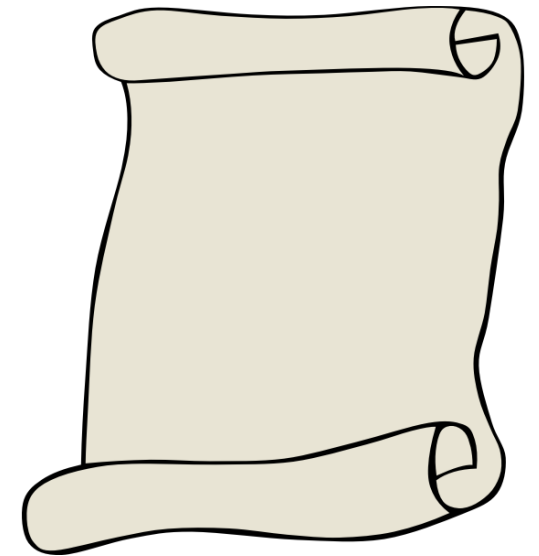
- An eligible elector can apply to the Superior Court of Justice for a recount
- Application must be commenced within 30 days after clerk declares the results of the election
- Recount to be held within 15 days after clerk receives court order
- Recount to be conducted in same manner as original count, unless ordered differently

Record Retention

The Clerk	Exceptions
• Shall retain the ballots and all other documents and materials related to an election for 120 days after declaring the results • Shall destroy the ballots, in the presence of two witnesses unless the court orders that they be retained or a recount has started but not yet completed • May destroy any other documents and materials related to the election • Election records are public documents and may be inspected at any time during the 120-day retention period	• Clerk shall not destroy records if a) A court order that they be retained; or b) A recount has commenced and not finally disposed of. • Campaign finance documents are excluded • Inspection of records excludes: • contents of ballot box or any applications made under S24 or S25 unless authorized to do so by a court order • Redacted information about a person under s4.7 of the Education Act

Declaration of Office

- The declaration of office is a form established by the Minister of Municipal Affairs under the *Municipal Act, 2001* and the *City of Toronto Act, 2006*. The wording cannot be changed
- The candidate must take the declaration on or before the day of the first meeting of council
- Failure to take the declaration of office on or before the day of first council meeting in the new term results in a vacancy
- Council can allow up to a 30-day extension to this requirement



After the Election

Tying Up Loose Ends

- paying election staff
- cleaning up election signs and materials
- thank you letters, etc.

Post-Mortem

- lessons learned
- data collected and analyzed
- council orientation
- contribution rebates

Resources

- [*Accessibility for Ontarians with Disabilities Act, 2005*](#)
 - [O.Reg. 191/11](#) – Integrated Accessibility Standards
- [Association of Municipal Managers Clerks and Treasurers of Ontario](#):
 - Clerk's Guide to Conducting Accessible Elections
 - The Voters' Guide to Accessible Candidate's Guide to Accessible Elections
 - e Voting
- [Municipal World Magazine](#)
- [Association of Municipalities of Ontario](#)
- Provincial Legislation
 - [Municipal Elections Act, 1996](#)
 - [Municipal Act, 2001](#)
 - [Education Act](#)



Resources (Continued)

- MMAH Municipal Election Guides
 - [Voters' Guide](#)
 - [Candidates Guide](#)
 - [Guide for Third Party Advertisers](#)



Test Your Knowledge

Questions

Appendix: Key Election Dates

Date	Action/Section
2025	
December 31, 2025	Last day for: • A by-law to divide or re-divide the municipality into wards or to dissolve the existing wards (s. 222 MA), if it is intended to be effective for the 2026 municipal election • A by-law to change the composition of a local council (s. 217 MA), if it is intended to be effective for the 2026 municipal election
2026	
February 20, 2026	Last day to give notice of intention to pass a by-law for a question on the ballot (s. 8.1(3) MEA)
March 2, 2026	Last day to pass a by-law for a question on the ballot (s. 8.1(1) MEA) • 20 days after the clerk gives notice of the passing of the by-law is the last day to file an appeal of the passing of the by-law. S.8.1(6) • Within 15 days after receiving an appeal, the Clerk shall send the information pertaining to the appeal to the Chief Electoral Officer of Ontario

Key Election Dates (Continued)

Date	Action/Section
March 31, 2026	Last day to notify the Chief Electoral Officer of the boundaries of the voting subdivisions, if any (s. 18(2) MEA)
April 30, 2026	Last day to establish rules and procedures with respect to the use of municipal or board resources during the election campaign period (s. 88.18 MEA)
May 1, 2026	• Clerk to provide notice of offices to be elected (s. 32 MEA) • Nominations for office may begin to be filed (s. 33(4) MEA) • Clerk to provide initial estimate of spending limits to candidates as soon as practicable upon the filing of the person's nomination (s. 33.01(1) MEA) Last day to: • Pass a by-law authorizing use of voting and vote-counting equipment and/or an alternative voting method (s. 42(2) MEA) • Pass a by-law to adopt a policy with respect to the circumstances in which the municipality requires the clerk to hold a recount of the votes cast in an election (s. 56(5) MEA) Third party advertisers may file a notice of registration beginning on May 1 (s. 88.6(7) MEA).

Key Election Dates (Continued)

Date	Action/Section
June 1, 2026	Last day for the clerk to establish procedures and forms with respect to use of voting and vote-counting equipment and/or an alternative voting method, if required (s. 42(4) MEA)
August 21, 2026	• Nomination day (s. 31 MEA) • Last day for: • Candidates to file their nominations (ends at 2pm) (33(4) MEA) • Candidates to withdraw a nomination (before 2pm) (s. 36 MEA) • Revoking a question on the ballot, unless all offices are acclaimed (s. 8.1(1)(c) MEA) • Initial assessment can be made regarding whether restricted acts provisions apply to a council (s. 275 MA).

Key Election Dates (Continued)

Date	Action/Section
August 24, 2026	• Clerks must certify nominations by 4pm (s.35(1) MEA) • Clerks must declare acclamations, if applicable (s. 37(1) MEA)
August 26, 2026	• Additional nominations may be filed if the number of nominations filed and certified for an office is less than the number of persons to be elected to the office (ends at 2pm) (s. 33(5) MEA)
August 27, 2026	• Clerks must certify additional nominations filed under s.33(5), if any (before 4pm) (s. 35(1) MEA)
September 1, 2026	• Clerk to determine which institutions and retirement homes require voting places based on information as of this date (s. 45(7) MEA) • On or before this date, Clerk's corrected preliminary list of electors is the voters' list and must be reproduced (s. 23(2) MEA) • Period to request changes to the voters' list begins (s. 24(1) MEA)

Key Election Dates (Continued)

Date	Action/Section
September 20-30, 2026	• Clerk to prepare and distribute an interim list of the approved changes to the voters' list to each person who received a copy of the preliminary list (s. 27(1) MEA)
September 25, 2026	• Last day to revoke a by-law authorizing a question on the ballot if no offices are being elected (s. 8.1(1) MEA)
September 26, 2026	• First day on which an advance vote can be held (s. 43(3) MEA)
September 30, 2026	• On or before this date, final spending limits to be provided to candidates and third party advertisers (ss. 88.20(13) and 88.21 (14) MEA) • Final self-contribution limit to be provided to candidates (s. 88.9.1(4) MEA) • Last day to establish a Compliance Audit Committee (before October 1, 2026) (s. 88.37 MEA)
October 13, 2026	• Last day to request space for a voting place without charge (s. 45(4) MEA)

Key Election Dates (Continued)

Date	Action/Section
October 25, 2026	Last day to: • provide candidates notice of the penalties under subsections 88.23 (2) and 92 (1) related to election campaign finances and the circumstances under which a candidate may be entitled to receive a refund of the nomination filing fee (s. 33.1 MEA) • prepare a plan regarding the identification, removal and prevention of barriers that affect electors and candidates with disabilities and make the plan available to the public (s. 12.1(2) MEA)
October 26, 2026	Voting day • Voting locations open at 10am and close at 8pm (unless earlier opening times have been established by the Clerk). (ss. 46(1) and (2) MEA) • Restricted acts period calculation if less than $\frac{3}{4}$ of existing council is re-elected (s. 275 Municipal Act)

Key Election Dates (Continued)

Date	Action/Section
October 27, 2026	- As soon as possible after voting day: - Clerk to declare election results (s. 55(4) MEA) - Clerk shall make available on a website or in another electronic format: - the number of votes for each candidate - the number of declined and rejected ballots - the number of affirmative and negative votes on any question on the ballot (s. 55(4.1) MEA)
November 9, 2026	First day of 180-day timeline in which the municipality is required to put a by-law or resolution (if needed) before council to implement the results of any question on the ballot that received an affirmative answer (s. 8.3(1) MEA)
November 15, 2026	Term of new council begins (s. 6(1) MEA)
November 25, 2026	Last day for clerk to prepare a final list of the approved changes to the voters' list and provide it to the Chief Electoral Officer (s. 27(2) MEA)
December 31, 2026	Subject to any extensions under the Act, campaign periods for candidates and third parties end (ss. 88.24(1) 88.28 MEA)

Key Election Dates (Continued)

Date	Action/Section
January 25, 2027	Last day: • for an elected person to disclaim office (s. 84(1) MEA) • for an elector to commence an application to determine if the election as a whole or the election of any person is valid (s. 83(2) MEA)
February 24, 2027 at the earliest	• 120 days after clerk declares the election results - ballots shall be destroyed unless a court orders they be retained or a recount is not finally disposed of (s. 88(1) MEA)
February 24, 2027	• Last day for the clerk to provide notice of filing requirements and potential penalties to candidates and to registered third party advertisers (s. 88.25:(9), s.88.29(7)MEA)
March 25, 2027	• Last day for candidates and registered third party advertisers to apply to the Superior Court of Justice for an extension to the filing deadline (s. 88.23(6) and 88.27(3) MEA)
March 26, 2027	• Candidates and registered third party financial statement and auditors report are due by 2pm (ss. 88.25 and 88.29 MEA) • Clerk to provide notice to any candidates and registered third parties of specific defaults in their filings (ss. 88.23(3) and 88.27(2) MEA)

Key Election Dates (Continued)

Date	Action/Section
April 26-, 2027	Last day for candidates and registered third party advertisers to file their financial statements and auditor reports if they pay a \$500 fee to the clerk (ss. 88.23(9) and 88.27(6) MEA)
April 30, 2027	As soon as possible after this date, the clerk to make available to the public a report of any defaults in filings by candidates (s. 88.23(5) MEA)
June 24, 2027	Last day to file a request for a compliance audit of financial statements that were filed by March 26 (ss. 88.33(3) and 88.35(3) MEA)
August 25, 2027	Last day for Clerk to provide notice of filing requirements and potential penalties to candidates and registered third party advertisers having extended campaign periods (ss. 88.25(10) and 88.29(8) MEA)
September 23, 2027	Last day for a candidate or registered third party to apply to the court for an order extending the time for filing a supplementary financial report (ss. 88.23(6) MEA and 88.27(3) MEA)

Key Election Dates (Continued)

Date	Action/Section
September 24, 2027	• Supplementary financial filings are due (s. 88.30(2) MEA)
December 23, 2027	• Last day to file a request for a compliance audit of financial statements that were filed by September 24, 2027 (ss. 88.33(3) and 88.35(3) MEA)