



Town of Cochrane

2026 Municipal Election

Third Party

Advertisers Guide

Approved by:



Cassandra Child, AOMC, Dipl.M.A.
Clerk/Returning Officer

Town of Cochrane

February 27, 2026

Town of Cochrane Third Party Advertisers Guide Municipal Elections 2026

Important Notice

This Guide has been prepared by the Town of Cochrane to provide general information to individuals and entities who are considering registering as Third Party Advertisers for the 2026 Municipal Election. This Guide summarizes certain requirements under the *Municipal Elections Act, 1996*, as amended (“*MEA*”).

This Guide is not intended to replace the *MEA*, applicable regulations, or official instructions issued by the Clerk, nor does it constitute legal advice. In the event of any conflict or inconsistency, the *MEA* governs.

The Clerk may establish or amend procedures at any time in accordance with the Municipal Elections Act, 1996, and registrants are responsible for ensuring they are relying on the most current Clerk-issued information.

Key Dates at a Glance

2026 Municipal Election – Third Party Advertisers

This page is provided as a quick reference only. All dates and requirements are governed by the *Municipal Elections Act, 1996*. In the event of any discrepancy, the Act prevails:

- a) Registration as a *Third-Party Advertiser (Form 7)* opens on May 1, 2026. The deadline to register is Friday, October 23, 2026, being the last business day before Voting Day.
- b) The Restricted Advertising Period begins on May 1, 2026, and ends at the close of voting on Voting Day, Monday, October 26, 2026. Third Party Advertisements may only appear during this period and only after the registration has been certified by the Clerk.
- c) Voting Day for the 2026 Municipal Election is Monday, October 26, 2026, during the hours established by the Clerk.
- d) Voting will be conducted during a voting period established by the Clerk, commencing on October 16, 2026, and concluding at the close of voting on Voting Day.
- e) Voter assistance services, including Voter Help Centres and other support services, are anticipated to be available on October 19, October 22, and October 24, 2026. Final service dates, locations, and hours shall be determined by the Clerk.
- f) All Third-Party Advertisements, including election signs, shall be removed immediately following the close of voting on Voting Day, in accordance with the *Municipal Elections Act, 1996* and the *Town of Cochrane Election Sign By-law No. 2026-12 (Appendix F)*, as amended.
- g) An *estimated spending limit (Form EL37D)* is provided by the Clerk at the time of registration. The *final spending limit (Form EL37E)* will be issued by the Clerk no later than September 25, 2026, based on the finalized voters' list.
- h) The campaign period for a Third Party Advertiser begins on the date the Clerk certifies the registration and ends on December 31, 2026, unless the campaign is extended in accordance with the Municipal Elections Act, 1996. Where December 31 falls on a non-business day and statutory filing provisions apply, the applicable statutory rollover shall govern.

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- i) The campaign period end date differs between candidates and third party advertisers as prescribed by the Municipal Elections Act, 1996.
- j) The *Financial Statement – Third Party (Form 8)* must be filed with the Clerk no later than 2:00 p.m. on Friday, March 26, 2027.
- k) An eligible elector may apply for a compliance audit within 90 days of the financial statement filing deadline.

1. Introduction

- a) The *Municipal Elections Act, 1996* permits persons or entities who are not candidates to participate in municipal elections through Third Party Advertising. Once properly registered, a Third-Party Advertiser may spend money on advertising that supports or opposes a candidate or supports or opposes a “yes” or “no” answer to a question on the ballot.
- b) The Clerk of the Town of Cochrane is responsible for the administration of the 2026 Municipal Election and for overseeing all matters relating to Third Party Advertising, including registration, spending limits, financial reporting, and compliance. All Third-Party Advertisers are required to deal directly with the Clerk.
- c) For detailed statutory interpretation and examples, Third Party Advertisers are encouraged to consult the Ministry of Municipal Affairs and Housing publication *Third Party Advertisers’ Guide for Ontario Municipal and School Board Elections (Appendix E)*, in addition to this Guide.
- d) The Town of Cochrane administers Third Party Advertising registration and compliance in accordance with Municipal Election Procedure ME-2026-05 – Third Party Advertising Registration & Compliance. In the event of any discrepancy between this Guide and the Act or the Clerk’s Procedure, the Act and the Clerk’s Procedure shall prevail.

2. Third Party Advertising

- a) Third Party Advertising means advertising, in any medium, that promotes, supports, or opposes a candidate, or promotes, supports, or opposes a “yes” or “no” answer to a question on the ballot. Advertising may include signs, printed materials, broadcast advertising, and paid digital or online advertising.
- b) Activities that do not involve the spending of money are not considered Third Party Advertising. This includes unpaid social media posts, emails to personal or organizational mailing lists, and the expression of personal opinions. Advertising that addresses an issue only and does not promote or oppose a candidate or ballot question, is also not Third-Party Advertising.
- c) Third Party Advertising must be conducted independently of any candidate. For a summary comparison of the roles, permissions, and restrictions applicable to candidates and Third-Party Advertisers, refer to *Appendix B – Candidate and Third-Party Advertiser Alignment Reference Table*.
- d) Candidates must not coordinate, direct, or materially participate in Third Party Advertising activities.

3. Examples of Third-Party Advertising

- a) For clarity, the following are examples of activities that may constitute Third Party Advertising when conducted during the Restricted Advertising Period and following registration with the Clerk:
 - i. installing or displaying signs that support or oppose a candidate or a “yes” or “no” answer to a question on the ballot;
 - ii. distributing printed flyers, brochures, or mail-outs that promote or oppose a candidate or ballot question;
 - iii. purchasing online, social media, radio, television, or newspaper advertising that supports or opposes a candidate or ballot question.
- b) The following are examples of activities that are not considered Third Party Advertising:
 - i. expressing personal opinions without incurring costs;
 - ii. unpaid social media posts or messages;
 - iii. communications that address an issue only and do not promote or oppose a candidate or ballot question.

4. Restricted Advertising Period

- a) For the 2026 Municipal Election, the Restricted Advertising Period begins on May 1, 2026, and ends at the close of voting on October 26, 2026.
- b) Third Party Advertisements may only appear during the Restricted Advertising Period and only after the registration has been certified by the Clerk. Advertising that appears outside this period must be removed or discontinued.

5. Eligibility to Register

- a) Only those persons and entities permitted under the *MEA* may register as Third Party Advertisers. Eligible registrants include individuals normally resident in Ontario, corporations carrying on business in Ontario, and trade unions holding bargaining rights for employees in Ontario.
- b) Candidates whose nominations have been filed, federal or provincial political parties and their candidates, the Crown, municipalities, school boards, and groups or associations that are not corporations are prohibited from registering.
- c) A high-level comparison of eligibility and restrictions applicable to candidates and Third Party Advertisers is provided in *Appendix B*.

6. Registration as a Third-Party Advertiser

- a) An individual or entity wishing to engage in Third Party Advertising must file a completed *Notice of Registration – Third Party (Form 7)* with the Clerk. Registration opens on May 1, 2026, and closes on Friday, October 23, 2026.
- b) Registrations must be filed in person or by an authorized agent and must include original signatures, required identification, and, where applicable, documentation authorizing a representative to act on behalf of a corporation or trade union. Advertising and campaign expenses may not begin until the Clerk has certified the registration. The Clerk’s decision respecting certification is final.

7. Overview of the Third-Party Advertising Process

- a) This section provides a high-level overview of the Third-Party Advertising process and is not intended to replace the requirements of the *Municipal Elections Act, 1996* or instructions issued by the Clerk.
- b) In general, a Third-Party Advertiser must first file a *Notice of Registration (Form 7)* with the Clerk and receive certification before incurring any advertising expenses. Once certified, the Third-Party Advertiser may conduct advertising during the Restricted Advertising Period, subject to the requirements of the Act and applicable municipal by-laws.
- c) During the campaign period, the Third-Party Advertiser is responsible for maintaining a separate campaign bank account, tracking all contributions and expenses, and ensuring compliance with applicable spending limits. At the conclusion of the campaign period, the Third-Party Advertiser must file the prescribed financial statement with the Clerk by the statutory deadline.
- d) Third Party Advertisers are encouraged to consider the timing of their registration, advertising activities, and financial reporting obligations early in the election period. Failure to register prior to incurring advertising expenses, or failure to comply with financial reporting requirements, may result in enforcement action under the *Municipal Elections Act, 1996*.

8. Advertising Requirements

- a) All Third-Party Advertisements must clearly identify the registered Third-Party Advertiser by including the legal name of the registrant, the municipality of registration (Town of Cochrane), and a telephone number, mailing address, or email address.
- b) The *MEA* prohibits campaign material in any voting place. For greater certainty, a voting place includes the building in which voting occurs and any surrounding property deemed part of the voting place.
- c) Election signs are regulated by the *Town of Cochrane Election Sign By-law No. 2026-12 (Appendix F)*, as amended. The By-law governs the placement, type, and removal of election signs, including restrictions respecting illumination, moving or inflatable signs, placement on municipal property, voting places, and locations that may create safety or accessibility concerns.
- d) Third Party Advertisers are responsible for ensuring that all election signs comply with the requirements of the By-law. Non-compliant signs may be removed under the direction of the Clerk in accordance with the By-law and applicable legislation.
- e) For greater certainty, election signs are not permitted on municipal buildings, facilities, vacant municipal land, or voting places, and may only be placed in municipal open space areas where expressly permitted by the Election Sign By-law.
- f) Third Party Advertisers are responsible for ensuring that any individual, organization, or contractor acting on their behalf complies with the requirements of the Act and the Town's Election Sign By-law. The use of third parties, volunteers, or service providers does not relieve a registrant of their statutory obligations.
- g) Restrictions applicable to candidates and Third-Party Advertisers respecting advertising and election signs are summarized in *Appendix B*.

9. Financial Administration

- a) Every registered Third-Party Advertiser must open a separate campaign bank account. All contributions and expenses related to Third Party Advertising must flow through this account.
- b) Contributions may only be accepted from eligible contributors and only during the campaign period. Contribution limits apply, and cash contributions exceeding \$25 are prohibited. Third Party Advertisers are responsible for maintaining complete financial records.
- c) Third Party Advertisers should ensure that all financial activity related to Third Party Advertising is recorded accurately and concurrently. This includes maintaining invoices, receipts, bank statements, and contribution records sufficient to support the financial statement filed with the Clerk.
- d) Spending limits are calculated by the Clerk. An *estimated spending limit (Form EL37D)* is provided at registration, and a *final spending limit (Form EL37E)* is issued no later than September 25, 2026. A comparative overview of campaign finance rules applicable to candidates and Third-Party Advertisers is provided in *Appendix B*.

10. Financial Statements and Audits

- a) All registered Third-Party Advertisers must file a *Financial Statement – Third Party (Form 8)* with the Clerk, even if no contributions were received or expenses incurred.
- b) Financial statements must be filed by 2:00 p.m. on Friday, March 26, 2027. An auditor's report is required if total contributions received or expenses incurred exceed \$10,000.
- c) Filing obligations and audit thresholds applicable to both candidates and Third-Party Advertisers are summarized in *Appendix B*.

11. Compliance and Enforcement

- a) The Town of Cochrane does not investigate alleged contraventions of the *MEA*. Enforcement occurs through the compliance audit process and the courts. An eligible elector may apply for a compliance audit within the timelines prescribed by the *MEA*.
- b) Penalties for non-compliance may include fines, imprisonment, and disqualification from participation in future municipal elections.

12. Clerk Contact Information

All inquiries regarding Third Party Advertising must be directed to the Clerk.

Cassandra Child, AOMC, Dipl.M.A., Clerk

The Corporation of the Town of Cochrane

171 Fourth Avenue

Cochrane, Ontario, P0L 1C0

T: 705-272-4361 ext: 229

F: 705-272-6068

E: Cassandra.Child@cochraneontario.com

Appendix A

Town of Cochrane – Election Forms (Attached) and Reference Materials

The following prescribed forms are referenced in this Guide and are attached for convenience. Forms are prescribed by the Province of Ontario and are subject to change. Registrants are responsible for ensuring they are using the most current version available from the Ontario Central Forms Repository.

Form #	Form Description
Form 6	Notice of Extension of Campaign Period
Form 7	Notice of Registration – Third Party
Form 8	Financial Statement – Third Party

The following non-prescribed forms are referenced in this Guide and are attached for convenience. The Clerk may require the use of locally developed forms to support the administration of the election and Third Party Advertising process. These forms are issued under the authority of the Clerk and are intended to facilitate consistent, efficient, and legally compliant election administration. Where required, such forms will be provided directly by the Clerk or made available through official Town of Cochrane election channels. Registrants are responsible for ensuring that they use the most current version of any Clerk-issued form.

Form #	Form Description
EL37D	Estimated Spending Limit – Third Party
EL37E	Final Spending Limit – Third Party


Instruction

It is the responsibility of the person incurring expenses to file a complete and accurate notice. Please print or type information (except signatures).

Box A: Notice of Registration (Individuals, Corporations and Trade Unions)

Registration for an Individual, Corporation or Trade Union in the Following Municipality

Name of Individual, Corporation or Trade Union (Registrant)

 Mailing Address (Registrant)		
Suite/Unit Number	Street Number	Street Name
Municipality		Province
		Postal Code
Email Address		Telephone Number
		Telephone Number 2

Box B: Designation of an Official Representative (Corporations and Trade Unions)

Name of person signing (Official Representative)

Last Name or Single Name	Given Name(s)
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Mailing Address (Official Representative)		
Suite/Unit Number	Street Number	Street Name
Municipality		Province
		Postal Code
Email Address		Telephone Number
		Telephone Number 2

Box C: Additional Information (Corporations)

Business Name

Corporation Number (Indicate whether Ontario Corporation Number, Federal Corporation Number, etc.)

Names of Principal Officers

1. _____	2. _____
3. _____	4. _____
5. _____	6. _____
7. _____	8. _____
9. _____	10. _____
11. _____	12. _____

Box D: Declaration of Qualification

I, _____, the Registrant (or Official Representative of the Registrant), referred to in this notice, do hereby declare that:

- (1) The information in this notice of registration is, to the best of knowledge and belief, true;
- (2) The Registrant is qualified to be registered as a third party advertiser; and
- (3) I am authorized to sign on behalf of the Registrant (applies only where the Registrant is a corporation or trade union).

Signature of Registrant (or Official Representative)

Date (yyyy/mm/dd)

Date Received (yyyy/mm/dd)	Time Received	Initial of Registrant (or Official Representative) (if filed in person)	Signature of Clerk or Designate
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Certification by Clerk or Designate

I, the undersigned clerk of this municipality, do hereby certify that I have examined the notice of registration of the aforesaid registrant filed with me and am satisfied that the registrant is qualified to incur expenses and that the notice of registration complies with the Act.

Signature of Clerk or Designate

Date Certified (yyyy/mm/dd)

Instructions

All registrants must complete Boxes A, B, C and D and Schedule 1. All registrants must complete Schedule 2 and Schedule 3 as appropriate. Registrants 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 registrant or, if the registrant is an individual, their spouse) shall be immediately paid to the clerk who was responsible for the conduct of the election.

For the campaign period from

XXXX	MM	DD
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 to

XXXX	MM	DD
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- 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 Registrant

Name of Registrant (individual, trade union or corporation)

Official Representative (name of person signing on behalf of trade union or corporation)

Last Name or Single Name	Given Name(s)
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Municipality

Spending Limit - General \$	Spending Limit - Parties and Other Expressions of Appreciation \$
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Box B: Declaration

I, _____, a registrant (or official representative), declare that to the best of my knowledge and belief that these financial statements and attached supporting schedules are true and correct.

_____ Signature of Registrant (or Official Representative)	_____ Date (yyyy /mm/dd)
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Date Filed (yyyy /mm/dd)	Time Filed	Initial of Registrant, Official Representative 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)	+ \$ _____
Revenue from items \$25 or less	+ \$ _____
Sign deposit refund	+ \$ _____
Revenue from fundraising events <u>not deemed</u> 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)

= \$ _____

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	+ \$ _____
Brochures/flyers	+ \$ _____
Signs (including sign deposit)	+ \$ _____
Meetings hosted	+ \$ _____
Office expenses incurred until voting day	+ \$ _____
Phone and/or internet expenses incurred until voting day	+ \$ _____
Salaries, benefits, honoraria, professional fees incurred until voting day	+ \$ _____
Bank charges incurred until voting day	+ \$ _____
Interest charged on loan until voting day	+ \$ _____
Other (provide full details)	
1. _____	+ \$ _____
2. _____	+ \$ _____
3. _____	+ \$ _____
4. _____	+ \$ _____
5. _____	+ \$ _____
6. _____	+ \$ _____

Total Expenses subject to general spending limit

= \$ _____ C2

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

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

3. Expenses not subject to spending limits

Accounting and audit	_____	+ \$	_____
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	_____	+ \$	_____
Interest charged on loan after voting day	_____	+ \$	_____
Expenses related to recount	_____	+ \$	_____
Expenses related to controverted election	_____	+ \$	_____
Expenses related to compliance audit	_____	+ \$	_____
Expenses related to registrant'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		= \$	C4

Total Campaign Expenses (C2 + C3 + C4) = \$ **C5**

Box D: Calculation of Surplus or Deficit

Excess (deficiency) of income over expenses (Income minus Total Expenses) (C1 - C5)	_____	+ \$	D1
If there is a surplus, deduct any refund of registrant's or spouse's contributions to the campaign	_____	- \$	
Surplus (or deficit) for the campaign		= \$	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 was responsible for the conduct of the election.

Schedule 1 - Contributions

Part I - Summary of Contributions

Contributions in money from registrant and (if individual) spouse	+	\$	
Contributions in goods and services from registrant and (if individual) 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 registrant or spouse).	+	\$	
Total value of contributions exceeding \$100 per contributor (from line 1B; list details in Tables 3-6)			
• Include ticket revenue, contributions in money, goods and services where the total contribution from a contributor exceeds \$100 (do not include contributions from registrant or spouse).	+	\$	
Less: Ineligible contributions returned 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)	=	\$	1A

Part II - Contributions from registrant or spouse

Table 1: Contributions in goods or services
(Note: Must also be recorded as Expenses in Box C.)

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

D 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 registrant and as an expense.)

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

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

Part III - Contributions exceeding \$100 - contributors other than registrant or spouse

Table 3: Monetary contributions from Individuals other than registrant or spouse

Name	Full Address	Date Received (yyyy /mm/dd)	Amount Received(\$)	Amount Returned to Contributor or Paid to Clerk (\$)
Total				

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

Table 4: Monetary contributions from corporations or trade unions

Name (legal and carrying on business as)	Full Address	President or Business Manager	Authorized Representative	Date Received (yyyy /mm/dd)	Amount Received (\$)	Amount Returned to Contributor or Paid to Clerk (\$)
Total						

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

**Table 5: Contributions in goods or services from Individuals other than registrant or spouse
(Note: Must also be recorded as Expenses in Box C.)**

Schedule 2 - Fundraising Events and Activities

Complete a separate schedule for each event or activity held.

D 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)

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) = \$ _____

Schedule 3 - Broadcasters and Publishers

Complete if registrant used a broadcaster or publisher for a third party advertisement.

Table 7: Contact information for broadcasters and publishers used during the third party advertising campaign

Name	Type of Advertisement (e.g. print, television, radio etc)	Contact information

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

Auditor's Report

Municipal Elections Act, 1996 (Section 88.25)

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

Professional Designation of Auditor

+

Municipality	Date (yyyy/mm/dd)
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Contact Information

Last Name or Single Name	Given Name(s)	Licence Number
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Address

Suite/Unit Number	Street Number	Street Name
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Municipality	Province	Postal Code
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Telephone Number	Email Address
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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

D Report is attached

Personal information, if any, collected on this form is obtained under the authority of sections 88.29 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.

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CERTIFICATE OF ESTIMATED MAXIMUM EXPENSES FOR THIRD PARTY ADVERTISERS

Section 12 of the Municipal Elections Act, 1996 grants the clerk the power to provide for any matter or procedure that is not otherwise provided for in the Act or its regulations and that, in the clerk's opinion, is necessary or desirable for conducting the election.

In accordance with subsections 88.21(6) and 88.21(9) of the *Municipal Elections Act, 1996* as amended, this Certificate sets out the maximum expenses permitted for Third Party Advertisers.

These numbers are based on the 2026 electoral population. You will be provided with a final certificate of maximum campaign expenses in September 2026.



Name of <u>Third Party Advertiser</u>	
Date	

Signature of Representative	
Date	

Amount of Maximum Expenses

I, Cassandra Child, Clerk for the Town of Cochrane, hereby certify that estimated final maximum campaign expenses a Third Party Advertiser is permitted to incur for the Municipal Election to be held in the Town of Cochrane on October 26, 2026, from the date the Registration is Certified to voting day, is as follows:

\$xx,xxx

This maximum expense limit is based on section 88.21(13)(b) of the *Municipal Elections Act, 1996* and section 7 of Ontario Regulation 101/97 which prescribe the following formula:

\$5,000 + \$0.05 per elector as of September 15, 2026 to a maximum of \$25,000

Dated this ____ day of _____, 2026

Municipal Clerk or designate

Dated this ____ day of _____, 2026

Municipal Clerk or designate

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Appendix B

Town of Cochrane – Candidate and Third-Party Advertiser Alignment Reference Table

This appendix provides a side-by-side summary of key rules applicable to candidates and registered Third Party Advertisers, including eligibility, advertising restrictions, campaign finance requirements, and reporting obligations. This appendix is identical to Appendix B in the Candidates' Guide.

Topic	Candidates	Third Party Advertisers
Purpose	A candidate seeks election to municipal council or school board office.	A Third-Party Advertiser seeks to influence voters by supporting or opposing a candidate or a “yes” or “no” answer to a ballot question.
Who May Register / File	An individual who meets the eligibility requirements under the <i>Municipal Elections Act, 1996</i> .	An individual normally resident in Ontario, a corporation carrying on business in Ontario, or a trade union holding bargaining rights for employees in Ontario.
Who May Not Register	Persons deemed ineligible under the Act.	Candidates, political parties, governments, municipalities, school boards, and non-corporate associations.
Registration / Filing Form	<i>Nomination Paper (Form 1)</i> .	<i>Notice of Registration – Third Party (Form 7)</i> .
Registration / Filing Period	May 1, 2026, to 2:00 p.m. on Friday, August 21, 2026 (Nomination Day).	May 1, 2026, to Friday, October 23, 2026.
Campaign / Advertising Period	Begins on the date the nomination is filed and ends at the close of voting on Voting Day, unless extended in accordance with the Act.	May 1, 2026, to the close of voting on Voting Day, following certification of registration by the Clerk.
Support or Opposition of Candidates	Candidates may promote only their own candidacy.	Third Party Advertisers may support or oppose any candidate or ballot question voted on in the municipality.
Independence Requirement	Candidates must not coordinate campaign activities with Third Party Advertisers.	Third Party Advertising must be conducted independently of all candidates.
Campaign Bank Account	A separate campaign bank account is required.	A separate advertising campaign bank account is required.

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Topic	Candidates	Third Party Advertisers
Spending Limits	Calculated by the Clerk based on the office sought and number of electors.	Calculated by the Clerk based on the number of electors in the municipality.
Estimated Spending Limit Issued	Provided by the Clerk at the time the nomination is filed.	Provided by the Clerk at the time of registration.
Final Spending Limit Issued	No later than September 25, 2026.	No later than September 25, 2026.
Eligible Contribution Sources	Individuals normally resident in Ontario.	Individuals normally resident in Ontario, Ontario corporations, and Ontario trade unions.
Contribution Limits	Limits apply under the Act.	Limits apply under the Act, including aggregate limits.
Cash Contribution Limit	Maximum \$25.	Maximum \$25.
Use of Own Funds	Permitted without limit.	Permitted without limit.
Scrutineers	Candidates may appoint scrutineers.	Third Party Advertisers may not appoint scrutineers.
Advertising in Voting Places	Prohibited.	Prohibited.
Election Signs	Subject to Town of Cochrane <i>Election Sign By-law No. 2026-12</i> , as amended.	Subject to Town of Cochrane <i>Election Sign By-law No. 2026-12</i> , as amended.
Financial Statement Required	Required in all cases, including where no financial activity occurred.	Required in all cases, including where no financial activity occurred.
Financial Statement Form	<i>Financial Statement – Candidate (Form 4)</i> .	<i>Financial Statement – Third Party (Form 8)</i> .
Financial Statement Filing Deadline	2:00 p.m. on Friday, March 26, 2027.	2:00 p.m. on Friday, March 26, 2027.
Auditor’s Report Threshold	Required if contributions or expenses exceed \$10,000.	Required if contributions or expenses exceed \$10,000.
Compliance Audit	Eligible electors may apply in accordance with the Act.	Eligible electors may apply in accordance with the Act.

**Town of Cochrane
Third Party Advertisers Guide
Municipal Elections 2026**

Topic	Candidates	Third Party Advertisers
Penalties for Non-Compliance	Automatic penalties may apply under the Act.	Automatic penalties may apply under the Act.

Clerk's Note

This Appendix is intended to support consistent interpretation and responses to inquiries. It does not replace the *Municipal Elections Act, 1996* or the Clerk's official procedures.

Appendix C

Town of Cochrane – Definitions

For the purposes of this Guide, the following terms have the meanings set out below. These definitions are provided for convenience only. In the event of any conflict or inconsistency, the *Municipal Elections Act, 1996*, as amended, governs.

“Act” or “MEA” means the *Municipal Elections Act, 1996*, as amended.

“Advertising” means an advertisement in any broadcast, print, electronic, or other medium, including signs, brochures, or other materials, that promotes, supports, or opposes a candidate, or promotes, supports, or opposes a “yes” or “no” answer to a question on the ballot.

“By-election” means an election held to fill a vacancy on council or a school board outside of a regular municipal election.

“Campaign Period” means the period during which a candidate or registered Third Party Advertiser is permitted to incur campaign expenses and accept contributions, as defined by the Act.

“Candidate” means a person whose nomination has been filed under the *Municipal Elections Act, 1996* for an office on municipal council or a school board.

“Clerk” means the Clerk of the Town of Cochrane or a person authorized by the Clerk to act on their behalf for election administration purposes.

“Contribution” means money, goods, or services given to a candidate or registered Third Party Advertiser for use in an election campaign or advertising campaign, as defined by the Act.

“Election Sign” means a sign, poster, banner, or other advertising device intended to promote or oppose a candidate or a ballot question.

“Financial Statement” means the prescribed campaign financial statement required to be filed under the Act, including all schedules and auditor’s reports, where applicable.

“Nomination Day” means the final day for filing a nomination under the Act, being the third Friday in August in a regular election year at 2:00 p.m.

“Registered Third Party Advertiser” or **“Third Party Advertiser”** means an individual, corporation, or trade union whose Notice of Registration has been certified by the Clerk under the Act.

“Restricted Advertising Period” means the legislated period during which Third Party Advertising may appear, beginning on May 1 in the year of a regular election and ending at the close of voting on Voting Day.

“Sign By-law” means the Town of Cochrane Election Sign By-law No. 2026-12 as amended from time to time.

“Voting Day” means the day fixed for voting in a municipal election or by-election under the Act.

“Voting Place” means any location, building, or part thereof where voting is conducted, including any area deemed part of the voting place under the Act.

Appendix D

Town of Cochrane – Key Legislative References

1. *Municipal Elections Act, 1996*
2. Applicable regulations under the *MEA*
3. Ministry of Municipal Affairs and Housing – *Third Party Advertisers’ Guide for Ontario Municipal and School Board Elections (Appendix E)*
4. Town of Cochrane *Election Sign By-law No. 2026-12* – A by-law to regulate election signs during municipal elections, including Third Party Advertisements (Appendix F)

Appendix E

**Ministry of Municipal Affairs & Housing
2026 Third Party Advertisers Guide**

The following excerpts are drawn from the Province of Ontario's most recent published guide for Third Party Advertisers. Registrants are responsible for consulting the most current version of the Ministry guide available at the time of the 2026 Municipal Election. Where any inconsistency exists between this Appendix and the Municipal Elections Act, 1996, the Act prevails.

2026 third-party advertisers' guide

**Ontario municipal council and
school board elections**

2026 third-party advertisers' guide

Find out how to register as a third-party advertiser in Ontario municipal council and school board elections and the rules you must follow under the *Municipal Elections Act, 1996*.

This guide provides information to those who want to register as third-party advertisers for the 2026 municipal council and school board elections. The information also applies to any by-elections that may be held during the 2026-2030 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](#)

General information

The [Municipal Elections Act, 1996](#) sets out a framework of rules for third-party advertising.

This guide provides information about who can register to be a third-party advertiser, what registration allows them to do, and the rules that third-party advertisers must follow.

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](#).

The municipal clerk

Every municipality has a municipal clerk who is in charge of conducting the election.

The municipal clerk is the main contact for registered third-party advertisers and those who are interested in becoming registered.

Third-party advertisers must file any election forms, such as the registration form and campaign financial statements, with the municipal clerk.

The clerk is also responsible for providing information about spending limits and filing deadlines to third-party advertisers.

Town of Cochrane Third Party Advertisers Guide Municipal Elections 2026

If your municipality does not have a website, you could visit or contact your municipality's offices for more information.

A municipality may have specific rules regarding issues such as where and when election signs may be displayed and whether third-party advertising activities may occur on municipal property.

Contact your municipal clerk if you have questions about the election in your municipality.

Emergency declaration by the clerk

If the municipal clerk believes that circumstances have arisen that prevent the election from being conducted in accordance with the *Municipal Elections Act, 1996*, 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 third-party advertising.

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Third-party advertising

Third-party advertising refers to advertisements that support, promote or oppose a candidate, or support, promote or oppose 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.

Third-party advertising is separate from any candidate’s campaign, and must be done independently from a candidate. Any advertisements or materials that are made and distributed by a candidate, or under a candidate’s direction, are part of the candidate’s campaign.

Third-party advertising is a way for those outside of the candidate’s campaign to express support of or opposition to candidates (or a “yes” or “no” answer to a question on the ballot) and to try to persuade voters to vote a certain way.

A third-party advertisement is an advertisement in any broadcast, print, electronic or other medium that promotes, supports or opposes a candidate, or a “yes” or “no” answer to a question on the ballot. Advertisements can include traditional ads as well as materials such as brochures or signs.

Third-party advertisement

Activities that do not involve incurring expenses, such as discussions or expressing an opinion about a candidate (or an answer to a question on the ballot) are not considered to be third-party advertising. Examples include:

- speaking to friends and neighbours
- posting on social media, such as X, Facebook or Instagram
- sending an email to a group or mailing list

Internal communications from an employer to their employees, a corporation to its shareholders, directors, members or employees or by a trade union to its members or employees are not considered to be third-party advertising.

Advertising about an issue, rather than a candidate or a “yes” or “no” answer to a question on the ballot is not considered third-party advertising. For example, signs saying “Support local businesses” or “Keep the waterfront green” would not be third-party advertising, even if a candidate has made those issues part of their campaign.



Advertising period

The [Municipal Elections Act, 1996](#), sets out a restricted period for third-party advertising.

This restricted period runs from May 1 in the year of the election to the close of voting on voting day. For the 2026 election, the restricted period is May 1, 2026, to the close of voting on October 26, 2026.

Candidates can begin filing their nominations on May 1. If any individual or group wanted to spend money before May 1 on advertisements supporting someone who intended to become a candidate, or someone who they hoped would become a candidate, the third-party advertising rules would not apply. However, once the restricted period begins on May 1, any signs or other advertisements would have to be taken down or discontinued.

Who can be a third-party advertiser

Only those who have registered can incur expenses on third-party advertising. The following are eligible to register as a third-party advertiser:

- any person who is a resident in Ontario
- a corporation carrying on business in Ontario
- a trade union that holds bargaining rights for employees in Ontario

If two or more corporations are owned or controlled by the same person or people, or if one corporation controls another, they are considered to be a single corporation. If the same person or people own or control multiple corporations, only one of those corporations may register to be a third-party advertiser in a municipality.

There is no restriction against family members or campaign staff of candidates registering to be third-party advertisers. However, third-party advertising must not be done under the direction of a candidate. If a person with close ties to a candidate wants to register, they should consider how these activities may look to the public and how they would be able to demonstrate that they were not working in co-ordination with the candidate.

Who cannot be a third-party advertiser

A candidate who has filed a nomination for any municipal council or school board office cannot register to be a third-party advertiser in any municipality.

Groups, associations or businesses that are not corporations are not eligible to register and may not spend money on third-party advertising in municipal elections. For example, neighbourhood associations, clubs or professional associations that are not corporations cannot register and cannot make contributions to third-party advertisers. Members may register as individual third-party advertisers and may contribute individually.



Federal and provincial political parties cannot register to be third-party advertisers. Political parties are not permitted to be financially involved in municipal elections.

Registration

An individual, corporation or trade union must register with the municipal clerk to be a third-party advertiser in a municipality. Third-party advertisers can register in any lower-tier or single-tier municipality (city, town, township, etc.). Third-party advertisers cannot register in an upper-tier municipality (a region or county).

Being registered in a municipality allows the third-party advertiser to advertise to the voters in that municipality. A third-party advertiser can support or oppose any candidate or candidates who will be voted on by the people in that municipality. This includes candidates running for local council, school trustee and candidates running for offices on an upper tier council.

Third-party advertisers do not need to decide before they register which candidate or candidates they want to support or oppose, and they do not have to tell the clerk what their intentions are.

A third-party advertiser can only advertise to voters in the municipality where they are registered. There is no limit on the number of municipalities where a third-party advertiser can register. If a third-party advertiser wants to advertise to voters in more than one municipality, they must register in each municipality where they want to advertise.

For example, if a third-party advertiser wanted to advertise for or against a candidate running for an office that is voted on by people in more than one municipality, such as a school trustee, they would need to register in each municipality.

Deadline to register

An individual, corporation or trade union can register to be a third-party advertiser beginning on May 1, 2026, and can file a registration until the close of business on Friday, October 23, 2026.

Where to register

Clerks can decide to allow registrations to be filed electronically. If your municipality allows electronic filing, contact the clerk for more information about how to register.

If electronic filing is not allowed in your municipality, an individual or a representative of a corporation or trade union must file a [Notice of Registration \(Form 7\)](#) with the municipal



clerk in person or by an agent. It must have an original signature – the form may not be a copy and may not be scanned and submitted electronically. There is no registration fee.

The municipal clerk must be satisfied that the individual, corporation or trade union is eligible in order to certify the registration and may require that identification or additional documents be provided.

A person who is filing as the representative of a corporation or a trade union should make sure that they can provide proof that they are authorized to act on the corporation or trade union's behalf.

The clerk must certify your registration in order for you to begin your campaign as a registered third-party advertiser.

Changing your mind

Withdraw your registration

If you want to end your advertising campaign before voting day, you can withdraw your registration by notifying the clerk in writing. The deadline to withdraw your registration is:

- the Friday before voting day for a regular election
- the last day the clerk's office is open prior to voting day for a by-election

Become a candidate

If you are a registered third-party advertiser and decide to become a candidate instead, your third-party advertising campaign automatically ends when the clerk receives your nomination to become a candidate.

You must keep your advertising campaign separate from your candidate campaign. This means:

- you cannot transfer any contributions or expenses from your advertising campaign to your candidate campaign
- you must file a financial statement for your advertising campaign
- you must file a separate financial statement for your candidate campaign.

For more information about running for office, please see the [candidates' guide](#).

Registering in more than one municipality

If a third-party advertiser registers in more than one municipality, each of those registrations is considered to be a separate advertising campaign. Once the third-party



advertiser registers, they must keep each advertising campaign separate, and ensure that they follow the rules in each municipality where they are registered:

- The identification required on signs, ads and other materials must indicate that the third-party advertiser is registered in that municipality.
- There must be a separate bank account for each campaign.
- Contributions may not be shared between the advertising campaigns – if a contributor has given money to the advertising campaign in municipality A, that money cannot be used to pay for expenses in municipality B.
- If the third-party advertiser wants to use the same signs or the same ad in more than one municipality, the separate advertising campaigns can produce a “joint”

advertisement. The advertisement would indicate that the third-party advertiser is registered in both municipality A and municipality B, and each advertising campaign would pay for its share of the expense for the advertisement.

- The third-party advertiser must file a separate financial statement in each municipality where they were registered. The financial statement must reflect the financial activities relating to advertising in that municipality.

Responsibilities of registered third-party advertisers

Third-party advertisers are required to follow many of the same financial and reporting rules as candidates.

Unlike candidates, third-party advertisers cannot appoint scrutineers to observe the voting, or to be present when votes are counted.

Identification on advertising

A third-party advertiser must provide the following information on all of its ads, signs and other materials:

- the legal name of the registered third-party advertiser (if the third-party advertiser is a corporation or trade union, the name of the corporation or trade union must appear, not the name of the representative who filed the registration)
- the municipality where the third-party advertiser is registered
- a telephone number, mailing address or email address where the third-party advertiser can be contacted

A registered individual cannot act on behalf of a group or organization that is not eligible to register as a third-party advertiser. For example, if Chris Smith is the president of a



business improvement association (BIA), the signs and materials must identify Chris Smith as the person responsible for the advertising, not the BIA.

If ads are going to be broadcast or published (for example, on a radio station or in a newspaper), the ad must contain the information required above, and the third-party advertiser must also provide the broadcaster or publisher with the following:

- the name of the registered third-party advertiser
- the name, business address and telephone number of the individual who deals with the broadcaster or publisher under the direction of the registered third-party

advertiser

- the municipality where the third-party advertiser is registered

Any additional content of signs is not regulated under the Act.

Sign bylaws

A municipality may have rules in place about when signs can be put up, and how signs may be displayed on both private and public property.

If you plan to reuse signs from the last election, you should be aware of rules on the use of [leftover advertising campaign inventory](#).

The third-party advertiser is responsible for removing their signs after voting day in accordance with municipal by-laws. The municipality may require a sign deposit or have penalties for failing to remove signs. Contact the municipal clerk for more information.

Advertising on voting day

The [Municipal Elections Act, 1996](#), does not prohibit campaigning or advertising 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 campaign material in 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. A third-party advertiser is not allowed to have brochures, buttons, signs or any other advertising material in the voting place.

Wrapping up the advertising campaign

After voting day, the third-party advertiser must remove any signs or other advertisements that have been put up, in accordance with municipal by-laws.



Advertising campaigns must end on December 31. The advertising campaign must end on December 31, 2026, unless it has a deficit and the third-party advertiser informs the clerk in writing that they are going to extend their campaign. Once the campaign has ended, the third-party advertiser should close the designated bank account and prepare the financial statement.

The deadline to file financial statements is the last Friday in March. Since March 26, 2027, falls on Good Friday and March 29, 2027, is Easter Monday, financial statements may be filed with the clerk **until 2 p.m. on Tuesday, March 30, 2027.**

Finance rules

Third-party advertising campaign

This guide refers to activities related to third-party advertising as the “advertising campaign”.

Record keeping

Every third-party advertiser is responsible for keeping records related to their advertising campaign. The [Municipal Elections Act, 1996](#), does not require that third-party advertisers use any specific accounting system. A third-party advertiser may want to consult with an auditor or an accountant to make sure that they are using a bookkeeping and accounting system that will suit their needs.

The third-party advertiser should also look through the [financial statement \(Form 8\)](#) that they will be required to file to make sure that they are keeping records of all the information that must be included on the statement.

Every third-party advertiser is required to keep these records until November 15, 2030, when the next council or school board takes office.

A third-party advertiser must keep the following records:

- the receipts issued for every contribution including when the contribution was accepted and the date the receipt was issued (receipts must also be issued to the third-party advertiser for any contributions made to their own advertising campaign)
- the value of every contribution, whether it is money, goods or services, and the contributor’s name and address
- all expenses, including the receipts for each expense



- any claim for payment of an expense that the third-party advertiser 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

Advertising campaign period

A registered third-party advertiser can only accept contributions or incur campaign expenses during their advertising campaign period.

The advertising campaign begins on the day the clerk certifies the registration of an individual, corporation or trade union to be a third-party advertiser. Third-party advertisers can register beginning on May 1, 2026, until the close of business on Friday October 23, 2026.

As the advertising is meant to influence voters, there is little point in continuing to advertise after voting day. However, the advertising campaign period runs until December 31, 2026.

This extra time can be used to accept contributions if the advertising campaign has not paid for all of its expenses.

If a third-party advertiser is certain that they will not have any more financial activity after voting day, they can end their advertising campaign at any time between voting day and December 31, 2026.

Bank account

Every third-party advertiser must open a bank account exclusively for the advertising campaign.

An individual cannot use an existing personal bank account for advertising campaign finances, even if they are planning a very small advertising campaign. A corporation or trade union may not use an existing account.

All contributions – including contributions that the third-party advertiser makes to itself – must be deposited into the third-party advertising campaign bank account. All expenses must be paid for from the campaign account.



Contributions and advertising campaign income

Contributions

Contributions are any money, goods or services that are given to a third-party advertiser for use in the advertising campaign, including money and goods that the third-party advertiser contributes to their own campaign.

If a third-party advertiser sells tickets to a fundraising event, the cost of the ticket is considered a contribution.

If a third-party advertiser obtains a loan from a bank or other recognized lending institution and guarantees the loan, and the advertising campaign is unable to repay the full amount, any unpaid balance is considered to be a contribution by the guarantor. If the third-party advertiser is an individual, either they or their spouse may guarantee a loan.

Things that are not contributions

The value of volunteer labour (for example, if a team of volunteers helps to put up signs) 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 the third-party advertiser may accept such donations without keeping track of who gave them. The total amount of money received from these donations must be reported on the financial statement.

If the third-party advertiser obtains 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 contribute

A third-party advertiser can accept contributions from:

- any person who is a resident of Ontario
- corporations carrying on business in Ontario
- trade unions that hold bargaining rights for employees in Ontario

If the registered third-party advertiser is an individual, and their spouse is not normally resident in Ontario, the spouse can still make contributions to the third party's advertising campaign. They may not make contributions to any other registered third-party advertiser, or to any candidates.



Entities that are not corporations 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 contribute

The following are not allowed to make contributions to third-party advertising campaigns:

- 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 can contributions be received

A third-party advertiser can only accept contributions once they have registered as a third-party advertiser and cannot accept contributions after the advertising campaign period has finished.

Any contributions received outside the advertising campaign period must be returned to the contributor. If the contribution cannot be returned to the contributor, it must be turned over to the clerk.

Contribution limits

There is no limit on how much a registered third-party advertiser (and, if the third-party advertiser is an individual, their spouse) can contribute to their own advertising campaign.

There is a \$1,200 limit that applies to all other contributions. This amount includes the value of any goods or services donated to the third-party advertiser. If an individual, corporation or trade union 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.

The maximum total amount that a contributor can give to third-party advertisers registered in the same municipality is \$5,000.

A contribution must come directly from the contributor – pooling contributions from others and giving them to a third-party advertiser is not allowed. If a contribution is made from a joint account, it must be clear which person is making the contribution.

Town of Cochrane
Third Party Advertisers Guide
Municipal Elections 2026



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).

Third-party advertisers are required to inform every contributor of the contribution limits. Contributors should keep track of their donations to ensure they don't end up giving more than is permitted.

Contribution receipts

Third-party advertisers must issue a receipt for every contribution they receive. The receipt should show who made the contribution, the date, and the value. If the contribution was in goods or services, the third-party advertiser must determine the value of the goods or services and issue a receipt for the full value.

If a third-party advertiser receives a contribution from a joint account, the contribution can only come from one person. The third-party advertiser must determine who is making the contribution and issue the receipt to that person.

Third-party advertisers are required to list the names and addresses of every contributor who gives more than \$100 total to the advertising campaign in their financial statement. The financial statement is a public document.

A third-party advertiser 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.

Contribution receipts are not tax receipts. Contributions to third-party advertising campaigns cannot be credited against provincial or federal income taxes.

An easy way for third-party advertisers to inform contributors of the contribution limits is to include the contribution limits on the receipt that is given for each contribution.

Review of contributions

The contributions that are reported on third-party advertisers' financial statements will be reviewed by the municipal clerk to see if any contributors have given too much.

If the contributions reported on the financial statements show that a contributor gave more than \$1,200 to an individual third-party advertiser, or if they show that a contributor gave more than \$5,000 to third-party advertisers registered in the same municipality, the clerk will report this to the compliance audit committee. The compliance audit committee will hold a meeting and determine whether the municipality will begin court proceedings against the contributor.



Returning ineligible contributions

Third-party advertisers are required to return any contribution that was made or accepted in contravention of the [Municipal Elections Act, 1996](#), as soon as they learn that it was an ineligible contribution. If the contribution cannot be returned, it must be turned over to the clerk.

Contributions should be returned or paid to the clerk if the contribution is:

- made outside the 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 business that is not a corporation, etc.)
- greater than the \$1,200 individual limit or the \$5,000 total limit
- a cash contribution greater than \$25
- from funds that do not belong to the contributor who gave them

Unused contributions

If the advertising campaign ends with a surplus, the third-party advertiser can withdraw the value of contributions that they made to their own campaign. If the third-party advertiser is an individual, they can also withdraw the value of contributions made by their spouse. If there is still a surplus once these contributions have been withdrawn, it must be turned over to the clerk.

A third-party advertiser cannot refund any other unused contributions.

Fundraising

Fundraising functions are events or activities held for the primary purpose of raising money for a third party's advertising campaign.

If a third-party advertiser has created brochures or other advertising materials that include a sentence asking for contributions or providing information about how to contribute, this would not make the production of the brochure a fundraising expense since its primary purpose is to persuade voters to vote a certain way, not to raise money. Fundraisers can only be held during the advertising campaign period. Third-party advertisers must record the gross income, including ticket revenue and other revenue, and the expenses related to each event and activity on their campaign financial statement.



If tickets are sold to the event, the ticket price is considered to be a contribution to the advertising campaign, and a receipt must be issued to each person who purchases tickets. If the ticket price is higher than \$25, tickets cannot be paid for in cash.

Advertising campaign income

If funds are raised 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 advertising campaign income that is not a contribution.

Advertising campaign expenses

Expenses

Advertising campaign expenses are the costs that are incurred during the campaign used in relation to third-party advertisements. These include costs directly related to producing, distributing or publishing advertisements, as well as indirect costs such as hiring someone to keep track of contributions and issue receipts.

The value of goods and services that are contributed to the advertising campaign are also expenses. They should be treated as if the contributor gave the third-party advertiser money and the third-party advertiser went out and purchased the goods and services at fair market value — both the contribution and the expense must be recorded.

Expenses must be paid from the advertising campaign bank account. If a credit card is used to pay for purchases, the third-party advertiser should 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.

Third-party advertisers can only incur expenses during their advertising campaign period, except for expenses related to the preparation of an auditor's report. If a third-party advertiser is required to include an auditor's report with their financial statement, they may incur these expenses after the advertising campaign period has ended. These expenses must also be reported on the financial statement.

Spending limits

The general spending limit for a third-party advertiser's advertising campaign is calculated based on the number of electors who are eligible to vote in the municipality where the third-party advertiser is registered. The formula to calculate the limit is \$5,000 plus \$0.05 per eligible elector, to a maximum of \$25,000.



Examples:

A third-party advertiser registered in a municipality with 50,000 electors would have a spending limit of \$7,500.

A third-party advertiser registered in a municipality with 500,000 electors would have a spending limit of \$25,000. \$5000 plus \$0.05 per elector is \$30,000, so the maximum \$25,000 applies.

When a third-party advertiser registers in a municipality, the clerk will give them an estimate of their general spending limit. This estimate will be based on the number of electors in the last election.

On or before September 30, 2026, the clerk must give a final general spending limit that is based on the number of electors on the voters' list for the current election.

If the initial spending limit estimate is different than the final spending limit received in September, the higher of the two becomes the official spending limit. The clerk will also provide the spending limit for expenses related to parties and other expressions of appreciation.

Types of expenses

While most expenses will be subject to the general spending limit the following expenses are not:

- expenses related to holding a fundraising event or activity
- expenses related to a compliance audit
- expenses incurred by a registered third-party advertiser who is an individual with a disability, and the expenses are directly related to the disability and would not have been incurred if not for the election
- audit and accounting fees

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

The spending limit covers expenses that are incurred between the beginning of the advertising campaign (the day the third-party advertiser is registered) and voting day. Expenses incurred between the day after voting day and the end of the advertising campaign period are not subject to the spending limit.



If a third-party advertiser incurs an expense before voting day, but does not pay the expense until after voting day, it would still be subject to the spending limit.

Spending limit for parties and expressions of appreciation

There is a separate spending limit for expenses related to holding parties and other expressions of appreciation after the close of voting. This spending limit is calculated as 10% of the amount of the general spending limit to a maximum of \$2,500.

Example:

A third-party advertiser's general spending limit is \$20,000. The spending limit for throwing a party on voting night and making expressions of appreciation such as giving gifts to the members of the advertising campaign team would be \$2,000. These expenses do not count toward the \$20,000 general spending limit.

Expenses related to parties and expressions of appreciation after voting are subject to the specific spending limit regardless of whether they are incurred before or after voting day.

Leftover advertising campaign inventory

If a third-party advertiser registered as a third-party advertiser in the last election and wants to reuse leftover goods such as signs or office supplies, the third-party advertiser must establish the current market value of the goods — what it would cost to purchase them today. Record the current market value as an expense.

If the third-party advertiser has inventory left at the end of their advertising campaign it becomes their personal property. If the third-party advertiser wants to store materials such as signs for use in another election, any costs related to storage are personal costs, not advertising campaign expenses.

Note to accountants: The value of all goods must be recorded as an expense regardless of whether the advertising 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 the advertising campaign has a surplus after the third-party advertiser has refunded contributions made by the third-party advertiser (and, if the third-party advertiser is an individual or their spouse), the remaining surplus must be paid over to the clerk when the financial statement is filed. The surplus will be held in trust, and the third-party advertiser can use it if they incur expenses related to a compliance audit. If the surplus is not needed for these expenses, it becomes the property of the municipality.



If the advertising campaign expenses are greater than the campaign income, the campaign will be in deficit.

Advertising that is broadcast or published

When third-party advertising appears on broadcast, print, electronic or other media, the broadcaster or publisher of the advertising must keep certain records:

- a written copy of the registered third-party advertiser's name, as well as the name, business address and telephone number of the individual who deals with the broadcaster or publisher under the direction of the registered third-party advertiser
- a copy of the advertisement (or the means of reproducing the advertisement for inspection)
- a statement of the charge made for its appearance

These records will be kept for four years after the date the advertisement appears.

Broadcasters and publishers must allow the public to inspect the records during this time.

You must record the name of the broadcaster or publisher, as well as their contact information in Schedule 3 of the campaign financial statement (Form 8).

Advertising campaign financial statement

Every registered third-party advertiser must 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. Since March 26, 2027, falls on Good Friday, and March 29, 2027, is Easter Monday, financial statements may be filed with the clerk until **2 p.m. on Tuesday, March 30, 2027**.

Third-party advertisers must use [Form 8](#) (Do not use Form 4, as that is the financial statement for candidates).

If a bookkeeper or accountant completes the financial statement, the third-party advertiser is still responsible for ensuring that it is complete, accurate and filed on time.

Financial statements do not require original signatures. Contact the clerk for information about whether a financial statement can be filed electronically.

If an individual, corporation or trade union registered in more than one municipality, they must file a separate financial statement with each municipal clerk.

If a third-party advertiser did not receive any contributions or incur any expenses, they are only required to fill out the first page of the financial statement and sign it.



If a third-party advertiser received contributions or incurred any expenses, they must complete the relevant parts of the financial statement.

If the advertising campaign contributions or campaign expenses are greater than \$10,000, the financial statement must be audited and the auditor's report included when the financial statement is submitted to the clerk.

Filing early

A third-party advertiser can file their financial statement after they have ended their advertising campaign. If a third-party advertiser files a statement early and then discovers an error, they can submit a corrected statement at any time before the filing deadline on March 30, 2027. The original statement is deemed to be withdrawn when the corrected statement is filed. A third-party advertiser cannot withdraw a financial statement without submitting a corrected one.

Applying for an extension

If a third-party advertiser will be unable to file the financial statement by the deadline, they may apply for an extension to the Superior Court of Justice before March 30, 2027.

Grace period for filing

If a third-party advertiser has not filed a financial statement by the deadline, they may file the financial statement within 30 days after the deadline if they pay the municipality a \$500 late filing fee. This 30-day grace period ends at 2 p.m. on Monday, April 29, 2027.

Penalty for filing late

If a third-party advertiser has not filed a financial statement by the end of the 30-day grace period and did not apply to the court for an extension prior to the March 30 deadline, the individual, corporation or trade union will not be eligible to register as a third-party advertiser in the municipality until after the 2030 election.

If a third-party advertiser did not file a financial statement by the end of the 30-day grace period, they may still file it for the purposes of having their finances on the record. The clerk will accept the financial statement and make it available to the public. The penalty will still apply.

Extended advertising campaigns

If the advertising campaign has a deficit, the third-party advertiser can extend their campaign in order to do some additional fundraising.

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A third-party advertiser can extend their campaign by notifying the clerk using the [Notice of Extension of Campaign Period \(Form 6\)](#) on or before December 31, 2026. The end date for the extended period will be the earliest of:

- the day the third-party advertiser notifies the clerk in writing that they will be ending their advertising campaign and not accepting any more contributions
- June 30, 2027

If a third-party advertiser extends their advertising campaign they must file two financial statements:

- a financial statement reflecting the advertising campaign until December 31, 2027, (due March 30, 2027)
- a supplementary financial statement that includes the information from the primary statement and adds financial information from the extended advertising campaign

The supplementary financial statement must be filed with the clerk by 2 p.m. on Friday, September 24, 2027. There is also a 30-day grace period for this deadline in which the statement can be filed late provided the \$500 fee is paid.

Auditor's report

A third-party advertiser must have an auditor review the financial statement and provide a report if any of the following are true:

- the advertising campaign expenses exceed \$10,000
- the contributions received exceed a total of \$10,000
- both the expenses and contributions exceed \$10,000 each

The auditor's report must be prepared by an auditor licensed under the [Public Accounting Act, 2004](#). Before a third-party advertiser hires someone to prepare the report, they should ensure that the person is properly qualified.

A third-party advertiser can incur expenses relating to the auditor's report after December 31, 2026. These expenses do not count toward the spending limit. These expenses should be included on the financial statement that will be filed.

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

Under the [Municipal Elections Act, 1996](#), a penalty applies automatically if:

- a third-party advertiser fails to file a financial statement by the end of the 30-day grace period or fails to apply to the court for an extension by the filing deadline
- the financial statement shows that the third-party advertiser has exceeded a spending limit
- a third-party advertiser fails to turn over their surplus to the clerk when they file their financial statement

The penalty is that the individual, corporation or trade union will not be eligible to register as a third-party advertiser in the municipality until after the 2030 election.

Compliance audits

Each municipality and school board must establish a compliance audit committee.

If an eligible elector believes that a third-party advertiser has not followed the election finance rules, the elector may apply for a compliance audit of the third party's advertising campaign finances. The application must be in writing, and must set out the reasons why they believe the third-party advertiser did not follow the rules.

An application for a compliance audit must be submitted to the clerk of the municipality where the third-party advertiser is registered within 90 days of the deadline to file the advertising campaign financial statement.

The compliance audit committee will consider the application and decide whether to grant or reject the application. The committee's decision may be appealed 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 the third party's advertising campaign finances. The auditor is entitled to have access to all of the financial records related to the advertising campaign. The auditor will produce a report, which the third-party advertiser is 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 a third-party advertiser 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 2026 election must be commenced before November 15, 2030.

Penalties

If a person is convicted of committing an offence, they may be subject to the following penalties:

- a fine of up to \$25,000
- up to six months in prison
- ineligibility to register to be a third-party advertiser until after the next regular election
- ineligibility to vote or run in the next regular election (in the case of conviction for bribery or other corrupt practices)

If a corporation or trade union is convicted of committing an offence, they may be subject to a fine of up to \$50,000, and ineligibility to register to be a third-party advertiser until after the next regular election.

If any third-party advertiser is convicted of exceeding a spending limit, they may also be fined the amount by which they exceeded the limit.

Completing the financial statement

General information

All third-party advertisers must file a financial statement. This includes third-party advertisers who withdrew their registration.

Third-party advertisers must use [Form 8](#).

All registered third-party advertisers must complete Box A: Name of Registrant and Box B: Declaration.

- If the third-party advertiser did not receive any contributions or incur any expenses, check the box indicating this, and complete the Declaration in Box B. No further information is required.
- If the third-party advertiser did receive contributions or incur expenses, fill in the information in Box C, Box D, Schedule 1, and Schedule 2 as appropriate. It may be easier to fill out the form by starting with the more detailed sections such as the



tables in Schedule 1 before filling in the Statement of Campaign Income and Expenses.

If the third-party advertiser received contributions or incurred expenses in excess of \$10,000, an auditor's report must be included with the financial statement.

The completed financial statement must be submitted to the clerk by **2 p.m. on March 26, 2027**.

Supplementary financial statements must be submitted to the clerk by **2 p.m. on September 24, 2027**.

Tips for completing Form 8

Learn more about how to correctly fill out the advertising campaign financial statement.

Box A: Name of Registrant

Record the general spending limit and the 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.

Box B: Declaration

Signing the form declares that the information recorded in the financial statement is true and accurate. If the financial statement was prepared by someone else, the registrant (or official representative) is still responsible for its accuracy.

Box C: Statement of Campaign Income and Expenses

Loan

If a loan is obtained for the advertising campaign, the name of the bank or recognized lending institution and the amount borrowed must be recorded.

A loan is permitted only if it is from a bank or other recognized lending institution in Ontario, and it must be paid directly into the campaign bank account. A loan cannot be received from family members or from any corporate accounts that the third-party advertiser may have access to.

The loan is not considered to be advertising campaign income, and paying it back is not a campaign expense. However, if the third-party advertiser (or their spouse, if the third-party advertiser is an individual) guarantees 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).

Any interest that the advertising campaign pays on the loan is a campaign expense.

Income

A registered third-party's advertising campaign income includes all contributions received from themselves as the registrant, their spouse (if the registrant is an individual), and other eligible contributors. This includes the value of contributions of goods and services.

Income also includes any refunds of deposits, interest earned by the registrant's campaign bank account, and revenue from fundraising events or activities that is not deemed a contribution (for example, if the third-party advertiser sold refreshments at market value).

Sign deposit

If the municipality requires a deposit for election signs, this should be recorded as an advertising campaign expense and paid for using campaign funds. If the registered third-party advertiser's deposit is refunded, record the amount under Income.

Expenses

Advertising campaign expenses include the value of any goods or services that have been contributed to their 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, subtract the total amount of campaign expenses from the total amount of campaign income. If the expenses are greater than the income, the advertising campaign is in deficit.



If the advertising campaign has been extended in order to fundraise, the registered third-party advertiser must still file a financial statement reflecting their campaign finances to December 31, 2026.

Campaign surplus

At the top of Box D, subtract the total amount of campaign expenses from the total amount of campaign income. If the income is greater than the expenses, the advertising campaign has a surplus.

The third-party advertiser is entitled to reimburse contributions made by the registrant or, if the third-party advertiser is an individual, their spouse out of the surplus. For example, if the surplus was \$500 and the registrant contributed \$400 to their advertising campaign, the third-party advertiser may deduct that \$400, leaving the campaign with a surplus of \$100. If the surplus was \$500 and the registrant contributed \$600, the third-party advertiser may deduct \$500 of their contribution, leaving the campaign with \$0. The third-party advertiser may not deduct more than the value of the surplus.

If, after deducting contributions made by the registrant or their spouse (if the third-party advertiser is an individual), the advertising 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 the advertising campaign.

The following tables are included in Schedule 1 and need to be filled in, if applicable:

- Table 1: Contributions in goods or services
- Table 2: Inventory of campaign goods and materials from previous municipal campaign used in this campaign
- Table 3: Monetary contributions from individuals other than registrant or spouse where contributions exceed \$100 per contributor
- Table 4: Monetary contributions from corporations or trade unions where contributions exceed \$100 per contributor
- Table 5: Contributions in goods or services from individuals other than registrant or spouse where contributions exceed \$100 per contributor
- Table 6: Contributions in goods or services from corporations or trade unions where contributions exceed \$100 per contributor

Contributions from registrant and spouse

Record these amounts on the lines provided in Schedule 1.

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Note: report the full amount of the contributions made by the registrant and their spouse (if the third-party advertiser is an individual) including any amounts that have been reimbursed from a surplus.

Contributions totalling \$100 or less

Contributors that give \$100 or less in total do not have to be individually identified. The total amount contributed from these contributors will be recorded as a lump sum 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 registrant or (if individual) spouse

If the registrant or their spouse (if the third-party advertiser is an individual) contribute goods and services to their advertising campaign, this must be recorded as a contribution. Record any contributions in Table 1 of Schedule 1.

Inventory of campaign goods and materials from previous municipal campaign used in this campaign

Any inventory from a previous advertising campaign that a registered third-party advertiser is using again is considered a contribution in goods that the third-party advertiser is making to their campaign. Calculate the current market value (for example, if the third-party advertiser has 100 signs left over from 2022 and uses them again, they must calculate how much it would cost to purchase those same signs in 2026) and record it in Table 2. This inventory must also be recorded as an advertising campaign expense.

Contributions totaling more than \$100

If a contributor makes one or more contributions totaling more than \$100 (including the value of goods and services and the cost of tickets to fundraising events), record all of these contributions in the tables provided in Schedule 1 (Tables 3-6).

If an anonymous contribution is more than \$100, include it in the total value of contributions exceeding \$100 per contributor, and include it in the relevant table (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 advertising campaign contributes \$75, each



of these contributions must be recorded in the appropriate tables because the total exceeds \$100.

Eligible contributors may donate goods and services to the advertising 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 permitted to make contributions to third-party advertisers. This includes contributions of goods and services.

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 advertising campaign. 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 an advertising campaign brochure asking people to donate does not make the production of the brochure a fundraising expense.

If costs of fundraising events/activities are included as an expense in Box C, 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 the above section on [contributions in Schedule 1](#) 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

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) may be kept. 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.

Subtract the contribution as paid or payable to the clerk to arrive at the Total for Part II Contributions in Schedule 2.

Schedule 3: Broadcasters and publishers

If your campaign had any advertising that was broadcast or published, you must record the name of each broadcaster and publisher, along with their contact information.

Auditor's report

If your advertising 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.

Where to find 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](#).

[Financial Statement – Subsequent Expenses \(Form](#)

[5\) Notice of Extension of Campaign Period \(Form](#)

[6\)](#)



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[Notice of Registration – Third Party \(Form 7\)](#)

[Financial Statement – Auditor’s Report – Third Party \(Form 8\)](#)

Appendix F

Town of Cochrane

Town of Cochrane *Election Sign By-law No. 2026-12* – A by-law to regulate election signs during municipal elections, including Third Party Advertisements

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THE CORPORATION OF THE TOWN OF COCHRANE

BY-LAW NUMBER 2026 - 12

BEING BY-LAW TO REGULATE ELECTION SIGNS DURING MUNICIPAL ELECTIONS INCLUDING THIRD PARTY ADVERTISEMENTS

WHEREAS *Section 5 (1) and 5 (3) of the of the Municipal Act, 2001, S.O. 2001. C.25, as amended*, state the powers of a municipality shall be exercised by its council and a municipal power, including municipality's capacity, rights, powers and privileges under *section 9*, shall be exercised by by-law unless the municipality is specifically authorized to do so otherwise;

AND WHEREAS *Section 9 of the Municipal Act, 2001, S.O. 2001. C.25, as amended* states that a municipality has the capacity, rights, powers and privileges of a natural person for the purpose of exercising its authority under this or any other act;

AND WHEREAS *Section 10 (2) clause 1 of the Municipal Act, 2001, S.O. 2001. C.25, as amended*, state that a single-tier municipality may pass by-laws respecting the governance structure of the municipality and its local boards;

AND WHEREAS *Section 10 (2) clause 2 of the Municipal Act, 2001, S.O. 2001. C.25, as amended*, state that a single-tier municipality may pass by-laws respecting accountability and transparency of the municipality and its operations and of its local boards and their operations;

AND WHEREAS *Section 10 (2) clause 4 of the Municipal Act, 2001, S.O. 2001. C.25, as amended*, states that a municipality may pass by-laws for public assets of the municipality acquired for the purpose of exercising its authority under this or any other Act;

AND WHEREAS *Section 10 (2) clause 10 of the Municipal Act, 2001, S.O. 2001. C.25, as amended*, states that a municipality may pass by-laws for structures, including fences and signs;

AND WHEREAS *Section 63 of the Municipal Act, 2001, S.O. 2001. C.25, as amended*, states that if a municipality passes a by-law for prohibiting or regulating the placing, stopping, standing or parking of an object or vehicle on or near a highway, it may provide for the removal and impounding or restraining and immobilizing of any object or vehicle placed, stopped, standing or parked on or near a highway in contravention of the by-law and *subsection 170 (15) of the Highway Traffic Act* applies with necessary modifications to the by-law;

AND WHEREAS *Section 391 (1) of the Municipal Act, 2001, S.O. 2001. C.25, amended*, authorize a municipality to impose fees or charges on persons for services or activities provided or done by or on behalf of it;

AND WHEREAS *Section 88.3 of the Municipal Elections Act, 1996, as amended*, sets out requirements for Candidate's election campaign advertisements;

AND WHEREAS *Section 88.5 of the Municipal Elections Act, 1996, as amended*, sets out requirements for Third Party advertisements;

NOW THEREFORE BE IT RESOLVED THAT the Corporation of the Town of Cochrane ENACTS AS FOLLOWS:

1. DEFINITIONS

- 1.1 **Candidate** shall mean the same meaning as in the *Canada Elections Act, the Election Act, 1990, or the Municipal Elections Act, 1996 S.O. 1996 c.32*, as applicable, and shall be deemed to include a person seeking to influence other persons to vote for or against any question or by-law submitted to the electors under *section 8 of the Municipal Elections Act, 1996 S.O. 1996, c.32*, as amended.

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- 1.1 persons to vote for or against any question or by-law submitted to the electors under *section 8 of the Municipal Elections Act, 1996 S.O. 1996, c.32*, as amended.
- 1.2 **Clerk** means the Clerk of the municipality as per *section 228 of the Municipal Act, 2001 S.O. c.25, as amended*.
- 1.3 **Decal** means a thin, adhesive sign or graphic applied to a vehicle, window, or other surface, used for the purpose of promoting a candidate or political party during an election.
- 1.4 **Election Campaign Advertisements** means an advertisement in any broadcast, print electronic or other medium that has the purpose of promoting or supporting the election of a candidate.
- 1.5 **Election Sign** means any sign as defined in this By-law that:
- (a) Advertises or promotes a candidate in a federal, provincial or municipal election or by-election and shall include school board trustees; or
 - (b) That uses words, pictures or graphics or any combination thereof intended to influence persons to vote for or against any questions or bylaw submitted to the electors under *section 8 of the Municipal Elections Act, 1996, S.O. 1996, c.32*
- 1.6 **Election Sign Owner** shall be the candidate or third-party advertiser who has approved or created the election sign.
- 1.7 **Electronic Sign** shall mean an electronically and/or computer-controlled sign, or that part thereof, which displays illuminated copy and graphic information in a pre-arranged sequence for continuous scrolling or flashing display for other form of animation.
- 1.8 **Inflatable Sign** shall mean a sign or advertising device designed to be inflated with air or gas and may designed to be airborne and tethered to ground, water, a building or other structure.
- 1.9 **Motorized Sign** shall mean a sign designed with motorized movement.
- 1.10 **Municipal Employees** means any union or non-union or casual or part-time or temporary or seasonal or full-time employee of the Town of Cochrane.
- 1.11 **Municipal Open Space** means land owned or maintained by the Town of Cochrane that is generally open and accessible to the public, including parks, walking trails, and road allowances, but excluding municipally owned or operated buildings, facilities, fenced compounds, or areas not intended for general public use.
- 1.12 **Municipal Property** means all lands, buildings, and structures owned, leased, or maintained by the Town of Cochrane, including but not limited to administrative offices, public works yards, facilities, fire halls, libraries, arenas, water and wastewater treatment plants, cemeteries, and any other parcel of land actively used for municipal operations, services, or administration. For clarity, municipal property does not include open space areas such as municipal parks, walking trails, or road allowances, except where signage placement would create a safety or accessibility hazard.
- 1.13 **Municipality** means the Corporation of the Town of Cochrane and may be referred to throughout this policy as “the Town” or “the Corporation.”
- 1.14 **Third Party Advertiser** means an individual, corporation or trade union who has filed with the clerk of the local municipality responsible for conducting an election a notice of registration to be registered third party for the election as in *section 8.6 (1) of the Municipal Elections Act, 1996, S.O.1996, c.32 as amended*.
- 1.15 **Third Party Advertisement** means an advertisement in any broadcast, print, electronic or other medium that has the purpose of promoting, supporting, or opposing,

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- (a) A candidate, or
- (b) A “yes” or “no” answer to a question referred to in *section 8 (1), (2) or (3) of the Municipal Elections Act, 1996* but does not include an advertisement by or under the direction of a candidate or an advertisement described in *section 1 (2) or (2.1) of the Municipal Elections Act, 1996, S.O. 1996 c.32.*

1.2 **Town Logo or Trademark** means the current logo, wordmark, symbol or insignia adopted by or created by the Town of Cochrane which is displayed on the Town website, social media platforms, letterhead, signage or equipment and vehicles owned by the Corporation of the Town of Cochrane.

1.3 **Vacant Municipal Land** means any parcel or lot of land owned by the Town of Cochrane that is not developed, occupied, or designated for public use, and that does not form part of a municipal park, walking trail, road allowance, or other open space area accessible to the public. For clarity, vacant municipal land includes parcels that are undeveloped, reserved for future use, or not maintained for public access, and election signs are not permitted on such lands.

2. IMPLEMENTATION

2.1 No permit is required for the erection of Election Signs under this By-law.

2.2 The Municipality is not responsible for the maintenance or repair of elections signs. All maintenance and repair are the sole responsibility of the Candidate.

2.3 Elections signs shall not:

- (a) Be illuminated or have flashing lights;
- (b) Have rotating parts;
- (c) Be inflatable;
- (d) Be motorized;
- (e) Stimulate any traffic control service;

2.4 No person shall at any time display on any sign or on any election campaign advertisement:

- (a) The Town of Cochrane logo or watermark, in whole or in part;
- (b) An image of Cochrane signage in whole or in part;

2.5 No person shall at any time place an election sign/decal, or cause an election sign/decal to be placed, that:

- (a) Obstructs the visibility of intersections, private entrances, pedestrians, vehicles or traffic control devices or regulatory signage, as determined by the Clerk with the assistance of the Manager of Infrastructure or designated;
- (b) Impedes the necessary sightlines of motorists, municipal snow plow operations, or access to a private drive;
- (c) Is nailed or otherwise attached to or upon any utility pole, light pole, utility box, tree, planter, bench, waste receptacle, newspaper box or mail box;
- (d) Is on any premises used as a Voting Place/Help Centre for elections;
- (e) Is displayed on or in a vehicle parked on any municipal property, including at a Voting Place or Help Centre, if the vehicle will remain parked for longer than two (2) hours and the sign is visible from outside the vehicle.
- (f) Is located on a sidewalk;
- (g) Is affixed to a permanent or official highway sign, signal or support, guardrail, or other roadway structure; or

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- (a) Creates a safety hazard.
- 1.2 Election signs may be erected or displayed on private property with the consent of the owner or occupant of the property.
- 1.3 No person shall place/affix an election sign, or cause an election sign to be placed on any municipal property or building that is owned, leased or maintained by the Town of Cochrane, including, but not limited to:
 - (a) Municipal Office;
 - (b) Board of Trade Office Building
 - (c) Fire Hall;
 - (d) Public Works Yards;
 - (e) Airport
 - (f) Community Centres
 - (g) Landfill Sites and its Associated Onsite Buildings
 - (h) Pavilion
 - (i) Cemeteries
 - (j) Arena
 - (k) Public Libraries
 - (l) Water/Sewer Plants
 - (m) Polar Bear Habitat Site and Associates Buildings
 - (n) Day Care Centre (s)
 - (o) Leased Properties of SGS & Detour Gold
 - (p) Leased Properties of Cochrane Tel & Northern Ontario Wires
(located at 22 Nakita Avenue, Cochrane, ON)
 - (q) Vacant Municipal Land
- 1.4 Election signs may be placed in the following municipal open space areas provided that the regulations in subsection 2.3, 2.4 and 2.5 of this By-Law are obeyed and with the understanding that permission in these areas does not imply municipal endorsement:
 - (a) Municipal parks
 - (b) Municipal walking trails
 - (c) Municipal road allowances
- 1.5 *Section 88.3 (2) of the Municipal Elections Act, 1996 S.O. 1996. C.32, as amended* sets out that election campaign advertisements purchased by or under the direction of a candidate shall identify the candidate;
 - (a) A candidate sign that states:
 - (i) The name of the candidate; or
 - (ii) The name of the candidate in combination with the words; Elect (Candidate Name); Re-Elect (Candidate Name); Vote (Candidate Name) or (Candidate Name) for the Office of, will be deemed to meet the requirements of the Act;

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- (a) The candidate name on the election sign will be as provided on the Nomination Paper – Form 1 under *sections 33 and 35 of the Municipal Elections Act, 1996 S.O. 1996 c .32*
 - (b) *Section 88.3 (3) of the Municipal Elections Act, 1996 S.O. 1996. C.32, as amended* sets out the provisions that a candidate shall not cause an election campaign to appear unless he or she provides the information to the broadcaster or publisher in writing with:
 - (i) The name of the candidate;
 - (ii) The name, business address and telephone number of the individual who deal with the broadcaster or publisher under the direction of the candidate,
 - (c) Election Signs shall be considered permitted for installment effective September 15th of any election year.
- 1.2 Election signs may be displayed in any language chosen by the candidate or registered third party advertiser. The Town shall not regulate, restrict, or assess the language of content of an election sign, except as expressly required by the *Municipal Elections Act, S.O. 1996, Chapter 32, as amended* or this By-Law.

2. THIRD-PARTY ADVERTISERS

- 2.1 *Section 88.5 (1) of the Municipal Elections Act, 1996 S.O. 1996. C.32, as amended* provides that no registered third party shall cause a third-party advertisement to appear during the restricted period unless the advertisement contains the following information:
- (a) The name of the registered third party;
 - (b) The municipality where the registered third party is registered;
 - (c) A telephone number, mailing address or email address at which the registered third party may be contacted regarding the advertisement
- 2.2 *Section 88.5 (2) of the Municipal Elections Act, 1996 S.O. 1996. C.32, as amended* provides that a registered third party shall not cause a third-party advertisement to appear during the restricted period unless, he, she or It provides the following information to the broadcaster or publisher in writing:
- (a) The name of the registered third party;
 - (b) The name, business address and telephone number of the individual who deal with the broadcaster or publisher under the direction of the registered third party;
 - (c) The municipality where the registered third party is registered.

3. REMOVAL OF ELECTION SIGNS

- 3.1 Any election signs erected or installed in violation of this bylaw shall be removed under the direction of the Clerk;
- 3.2 If a sign is removed under the provisions of Section 4.1, the Clerk shall notify the candidate in writing, preferably by email, that the sign has been removed. The candidate will have one (1) business day to make arrangements to retrieve the sign from the municipality. If the sign is not collected within this period, municipal staff may dispose of the sign and the candidate will be invoiced for any related costs.
- 3.3 All election signs must be removed within the timelines specified in this bylaw.
- Elected Candidates: Candidates who are elected may leave their signs in place until the Friday of Voting Week for the election following the one in which they were elected.

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- Other Candidates: Candidates who did not win the election must remove all of their election signs no later than 11:59 p.m. on the day following Voting Day for the election for which the signs were erected or installed.

For the purposes of this subsection, candidates are responsible for ensuring the removal of their election signs within the prescribed period. Should any signs remain after the applicable deadline, municipal staff are authorized to remove them, and the candidate shall be invoiced for the associated costs.

1. PROVINCIAL AND FEDERAL ELECTIONS

- 1.1 This by-law may be referenced as a guideline to promote election neutrality during provincial and federal elections; however, it shall not be interpreted or applied in a manner that would render the Town ultra vires with respect to matters outside municipal jurisdiction, including the regulation of provincial or federal election signs.

2. VANDALISM

- 2.1 The Town shall not be liable for any damage or loss to an Election Sign that was displayed in accordance with this By-law or that was removed by the Town pursuant to the provisions of this By-law;
- 2.2 The investigation or prosecution of any acts of vandalism to elections signs or campaign material of the candidates should be referred to the Ontario Provincial Police by the complainant. The Municipality or any of its municipal employees or agents will not be responsible.

3. ENFORCEMENT

- 3.1 The Clerk or their designate may enforce this By-law.
- 3.2 The Clerk shall carry out the duties set out in Section 12 of the *Municipal Elections Act, 1996* in a manner that reflects the spirit and intent of a municipal election. The Clerk shall also exercise discretion and authority in making rulings as required.

4. PRECEDENCE OVER ELECTION SIGN PROVISIONS IN OTHER BYLAWS

- 4.1 In the event of a conflict between this bylaw and the provisions of another Town bylaw regulating signs, including elections signs, the provisions of this bylaw prevail.
- 4.2 The Clerk is hereby authorized to make minor, administrative, numerical, grammatical, or descriptive corrections to this by-law, provide such modifications do not alter its intent.

AND THAT This By-law supersedes and replaces all previous by-laws or portions thereof relating to the regulation of signs, whether such previous by-laws have been expressly repealed. In the event of any conflict between the provisions of this By-law and any prior by-law concerning signs, the provisions of this By-law shall prevail.

AND FINALLY, THAT this bylaw comes into effect on the date of its passing.

READ a first and second time this 10th day of February 2026.

MAYOR

CLERK

READ a third and final time this 10th day of February 2026.



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MAYOR

CLERK