



Procedure for the Filing of Financial Statements	City Clerk – Election Office
	Procedure No. EO-25-23

1. Purpose

- 1.1 This document establishes the City of Hamilton’s Procedure for the filing of financial documents relating to the City’s municipal elections and/or by-elections.

2. Application

- 2.1 This Procedure applies to election officials designated by the City Clerk, all third party advertisers who have registered with the City Clerk, and to all candidates of a municipal election and/or by-election who filed a nomination with the City Clerk, including candidates who withdrew their nomination, candidates who were not certified and did not appear on the ballot, and candidates who were acclaimed.

3. Legislative Authority

- 3.1 The *Municipal Elections Act* (“MEA”) requires candidates and registered third parties to make financial filings in accordance with the requirements of the MEA. *Reference: MEA s.88.22(1)(m), 88.25, 88.29, 88.32.*

4. Policy

General

- 4.1 The campaign period for the 2025 HWDSB Ward 4 by-election ends on Thursday February 20, 2025. *Reference: MEA s.88.24(2)3.*

- 4.2 If a candidate or third party's campaign will be in a deficit on February 20, 2025, they may request an extension of the campaign period. *Reference: MEA s.88.24(1)4.*
- 4.3 If an extension is not filed, all Financial Statements must be filed in person with the Office of City Clerk, no later than 2 p.m. on February 20, 2025. Late submissions will be subject to a penalty fee. *Reference: MEA s.88.23(9), 88.30.*

Filing for a Campaign Extension

- 4.4 If a candidate or registered third party has a deficit at the time the campaign period would normally end and they notify the Clerk in the prescribed form on or before the date the campaign period would otherwise end (December 31 in the case of a regular election or 45 days after voting day in the case of a by-election), the campaign period is extended. *Reference: MEA paragraph 4 of s.88.24(1), paragraph 3 of s.88.28.*
- 4.5 A candidate or third party's campaign period is extended by:
- a. completing [Form 6: Notice of Extension of Campaign Period](#);
 - and
 - b. emailing the form to elections@hamilton.ca or dropping off the form at the Office of City Clerk no later than 4:30pm on the date the campaign period would otherwise end.
- 4.6 Once Form 6 is received by the Office of the City Clerk, a candidate or third party's campaign is extended until the six-month period following the year of the election in the case of a regular election, the six-month period following the 45th day after voting day in the case of a by-election, or until the City Clerk receives notification in writing that the candidate or registered third party will be ending their campaign and not accepting any more contributions. *Reference: MEA paragraph 4 of s.88.24(1), paragraph 3 of s.88.28.*

- 4.7 If a candidate or third party extends their campaign period, they are required to file two financial statements:
- a. a financial statement, due by 2pm on the last Friday in March in the year following the election for a regular election or 75 days after voting date for a by-election, reflecting their campaign as of December 31st in the year of the election in the case of a regular election and as of the 45th day after voting day in the case of a by-election; *Reference: MEA s.88.30(1)*.
 - b. a supplementary financial statement, due by 2pm on the last Friday in September in the year following the election for a regular election or 30 days after the expiry of the six-month period described in section 88.30(2) of the MEA for a by-election, that includes the information from their initial financial statement and adds financial information from their extended campaign period. *Reference: MEA s.88.30(2)*.
- 4.8 Except where a candidate or registered third party has applied to the Superior Court of Justice to extend the time for filing the documents required under section 88.25, 88.29, 88.32 and has been granted an extension, all Financial Statements must be filed in person with the Office of City Clerk, no later than 2 p.m. on the last Friday in March for a regular election (March 26, 2027 for the 2026 regular election) and 75 days after voting day in the case of a by-election. *Reference: MEA s.88.23(6), 88.27(3)*.

Booking an Appointment to submit Financial Statements

- 4.9 Candidates or third parties wishing to submit their financial statements must book an appointment with the Office of the City Clerk by phoning 905-546-4408 or via email at elections@hamilton.ca.

- 4.10 Appointments will be held at City Hall, 71 Main St W, First Floor, Hamilton L8P 4Y5 at the Office of the City Clerk counter or another location that is reasonably available. Individuals will be notified of the location in advance of the appointment.
- 4.11 Appointments will be booked from Monday to Friday during the City's business hours from 8:30am to 4:30pm.

Submitting Financial Statements – Identification Required

- 4.12 Upon arrival for a scheduled appointment at City Hall, candidates and registered third parties will be assisted at the Office of the City Clerk counter by an appointed election official.
- 4.13 At the time a candidate files their financial statements, election officials will require the Candidate to provide a document that is listed in Policy EO-07-22: *Identification Requirements for Candidates* which shows the person's name and qualifying address.
- a. The identification provided may be an original, a certified copy or a notarized copy of the document.
 - b. The identification provided must be valid.
 - c. Alternatively, a person may complete a Declaration of Identity in the prescribed form.
- 4.14 In the case of a Registered Third Party, Election Officials will require the individual filing the financial statement to provide a document that is listed in Policy EO-08-22: *Identification Requirements for Third Party Advertisers* which shows:
- 4.14.1 For an individual registrant filing on their own behalf: the person's name and qualifying address.
 - 4.14.2 For an agent filing on behalf of an individual registrant: the person's name and qualifying Ontario address.

** The agent must also present an original or a certified or notarial copy of the individual registrant's acceptable identification as outlined in Policy EO-08-22: *Identification Requirements for Third Party Advertisers*.

4.14.3 For a person filing as the official representative of a trade union or corporation registrant: the person's name.

** The official representative must also present a board resolution from the corporation or trade union authorizing them to act on behalf of the corporation or trade union, as the case may be.

4.15 The identification provided may be an original, a certified copy or a notarized copy of the document.

4.16 The identification provided must be valid.

4.17 Alternatively, a person may complete a Declaration of Identity in the prescribed form.

Submitting Financial Statements – Council and School Board Candidates

4.18 Election Officials will check the [Financial Statement – Auditor's Report Candidate – Form 4](#) for completion:

- Campaign Period dates are filled in at top of the form;
- Box beside '*Initial Filing reflecting finances from start of campaign to December 31 (or 45 days after voting day in a by-election)*' or '*Supplementary filing reflecting finances from start of campaign to end of extended campaign period*' is checked.

4.19 Election Officials will verify that Box A: Name of Candidate and Office is complete:

- Last Name, Given Name, Office, and Municipality fields are complete.

- 'Spending Limit General' has been entered and verified for accuracy
- NOTE: 'Parties and Other Expressions of Appreciation' should be 10% of the candidate's overall spending limit.
- 'Contribution Limit' – contributions from Candidate and Spouse have been entered and verified.
- If candidate did not accept any contributions or incur any expenses, ensure that the box at the bottom has been checked off.

4.20 Election Officials will verify that [Box B: Declaration](#) is complete:

- Candidate has printed name, signed, and dated Form 4.

4.21 Once Election staff has verified that [Financial Statement – Auditor's Report Candidate – Form 4](#) has been completed, they will then:

- Enter date filed.
- Enter time filed.
- Have Candidate initial.
- Sign the form and stamp with the Elections stamp.

4.22 Elections Office staff are only responsible for accepting campaign financial statements and verifying them for completion. Candidates may wish to consult with an auditor or an accountant to ensure accurate reporting.

4.23 Any candidate that has received contributions, or incurred expenses in excess of \$10,000 must attach an auditor's report with their [Financial Statement – Auditor's Report Candidate – Form 4](#) submission.

Reference: MEA s.88.25(8).

4.23.1 The auditor's report must be prepared by an auditor licensed under the [Public Accounting Act, 2004](#). *Reference: MEA s.88.25(7).*

- 4.23.2 Before hiring someone to prepare the report, candidates are responsible for ensuring that they are properly qualified.
- 4.24 A candidate is entitled to receive a refund of the nomination filing fee if the documents required under subsection 88.25 (1) are filed on or before 2 p.m. on the filing date in accordance with that subsection. *Reference: MEA s.34.*

Submitting Financial Statements – Third Party Advertisers

- 4.25 Election Officials will check the [Financial Statement - Auditor's Report Third Party - Form 8](#) for completion:
- Campaign Period dates are filled in at top of the form.
 - Box beside '*Initial filing reflecting finances to December 31 (or 45 days after voting day in a by-election)*' or '*Supplementary filing including finances after December 31 (or 45 days after voting day in a by-election)*' is checked.
- 4.26 Election Officials will verify that Box A: Name of Registrant is complete:
- Name of Registrant (individual, trade union or corporation) field is complete.
 - Official Representative (name of person signing on behalf of trade union or corporation) field is complete:
 - Last Name or Single Name, Given Name(s) and Municipality fields are complete.
 - 'Spending Limit General' has been entered and verified for accuracy.
 - NOTE: 'Parties and Other Expressions of Appreciation' should be 10% of the candidate's overall spending limit.
- 4.27 Election Officials will verify that Box B: Declaration is complete:
- Registrant (or Official Representative) has printed name, signed, and dated form.

- 4.28 Once Election staff has verified that [Financial Statement - Auditor's Report Third Party - Form 8](#) has been completed, they will then:
- Enter date filed
 - Enter time filed
 - Have Registrant, Official Representative or Agent initial
 - Sign the form and stamp with the Elections stamp.
- 4.29 Election staff are only responsible for accepting campaign financial statements and verifying them for completion. Third Party Advertisers may wish to consult with an auditor or an accountant to ensure accurate reporting.
- 4.30 Any third party advertiser that has received contributions, or incurred expenses in excess of \$10,000 must attach an auditor's report with their [Financial Statement - Auditor's Report - Third Party - Form 8](#) submission.
Reference: MEA s.88.29(6).
- 4.30.1 The auditor's report must be prepared by an auditor licensed under the [Public Accounting Act, 2004](#). *Reference: MEA s.88.29(5).*
- 4.30.2 Before hiring someone to prepare the report, third party advertisers are responsible for ensuring that they are properly qualified.

Payment of Campaign Surplus

- 4.31 If the financial statement or supplementary financial statement filed with the City Clerk shows a surplus and the campaign period has ended at the time the statement is filed, the candidate or registered third party shall, when the statement is filed, pay the surplus to the City Clerk, reduced by the amount of any refund permitted pursuant to subsection 88.31(6) of the MEA. *Reference: MEA s.88.31 (4).*
- 4.32 Payment of any applicable campaign surplus can be made by cash, debit, certified cheque, or money order payable to the City of Hamilton.

- 4.33 The surplus will be held in trust by the City Clerk. Where the campaign period for the Candidate or Registered Third Party recommences under the MEA, or where subsequent expenses are incurred relating to a compliance audit and the Clerk is notified in writing, the Clerk will return the amount held in trust, with interest, to the candidate or registered third party. **Reference: MEA s.88.31(7) 88.32(2).**
- 4.34 The surplus becomes the property of the City of Hamilton or local board as the case may be when the conditions set forth in section 88.31(8) and (9) or 88.32(10), as applicable, have been met. **Reference: MEA s.88.31(8)(9), 88.32(10).**

Grace period for filing

- 4.35 If financial statements have not been filed by the deadline, they may be filed before 2:00pm on the day that is 30 days after the applicable day for filing with the payment of a late filing fee of \$500 to the City Clerk at the time of submission. **Reference: MEA s.88.23(9).**
- 4.35.1 Payments may be made by cash, debit, certified cheque or money order payable to the City of Hamilton.
- 4.36 Candidates will not receive a refund of their nomination fee if they file during the 30-day grace period. **Reference: MEA s.34.**
- 4.37 Financial Statements will be accepted following the grace period for the purpose of making them available to the public. The penalties will still apply. **Reference: MEA s.88.25(12).**

Penalties - Candidates

- 4.38 A candidate is subject to the penalties listed in this policy in addition to any other penalty that may be imposed under this Act if:
- a. the candidate fails to file a document as required under section 88.25 or 88.32 by the relevant date;

- b. a document filed under section 88.25 shows on its face a surplus, as described in section 88.31, and the candidate fails to pay the amount required by subsection 88.31 (4) to the clerk by the relevant date;
- c. a document filed under section 88.25 shows on its face that the candidate has incurred expenses exceeding what is permitted under section 88.20; or
- d. a document filed under section 88.32 shows on its face a surplus and the candidate fails to pay the amount required by that section by the relevant date. *Reference: MEA s.88.23(1).*

4.39 In the case of any of the above-noted defaults,

- a. the candidate forfeits any office to which he or she was elected, and the office is deemed to be vacant; and
- b. until the next regular election has taken place, the candidate is ineligible to be elected or appointed to any office to which this Act applies. *Reference: MEA s.88.23(2).*

Penalties – Third Party Advertisers

4.40 In addition to any other penalty that may be imposed under this Act, an individual, corporation or trade union that is registered as a registered third party in relation to a municipality is not entitled to register in relation to a subsequent election in the municipality until after the next regular election has taken place if:

- a. if the registered third party fails to file a document as required under section 88.29 or 88.32 by the relevant date;
- b. if a document filed under section 88.29 shows on its face a surplus, as described in section 88.31, and the registered

third party fails to pay the amount required by subsection 88.31 (4) to the clerk by the relevant date;

- c. if a document filed under section 88.29 shows on its face that the registered third party has incurred expenses exceeding what is permitted under section 88.21; or
- d. if a document filed under section 88.32 shows on its face a surplus and the registered third party fails to pay the amount required by that section by the relevant date. *Reference: MEA s.88.27(1).*

4.41 In the case of the above-noted defaults an individual, corporation or trade union that is registered as a registered third party in relation to an election in a municipality is not entitled to register in relation to a subsequent election in the municipality until after the next regular election has taken place. *Reference: MEA s.88.27(1).*

Notice of Default

4.42 In the case of any of the above-noted defaults the Clerk shall,

- a. notify the candidate or third party in writing that the default has occurred;
- b. if the candidate was elected, notify the council or board to which he or she was elected in writing that the default has occurred; and
- c. make available to the public the name of the candidate or third party and a description of the nature of the default.
Reference: MEA s.88.23(3), 8.8.27(2)

4.43 The clerk shall make available to the public on the City of Hamilton website a report setting out all candidates in an election and indicating whether each candidate complied with section 88.25 of the MEA as soon as possible after,

- a. April 30 in the year following a regular election; and
- b. 90 days after voting day in a by-election. *Reference: MEA s.88.23(4,5).*

Posting of Financial Statements to the City of Hamilton Website

4.44 The clerk shall make the documents filed under sections 88.25, 88.29 and 88.32 available for viewing by the public on the City of Hamilton website as soon as possible after the documents are filed. *Reference: MEA s.88(9.1).*

Notification to Candidates

- 4.45 The City Clerk will notify candidates of their obligation to file financial statements in alignment with the MEA.
- 4.46 At the discretion of the Clerk, additional reminders may be provided to ensure that candidates are aware of upcoming deadlines.
- 4.47 Candidates are responsible for ensuring that they meet the deadlines and requirements of financial filings under the MEA.

5. Legislation

Municipal Elections Act, 1996, S.O. 1996, CHAPTER 32

6. Revision History

Date	Description
January 2023	Policy Approved
October 2024	Policy updated for 2025 By-Election