

# Contribution Rebate Program Policy



## Purpose

This document establishes and clarifies the rules governing the administration of the City of Markham's candidate contribution rebate program for Markham municipal elections and by-elections.

## Application and scope

This policy applies to all Markham municipal elections and by-elections. This policy does not apply to Markham school board elections. Contributions made to school board trustee candidates are not eligible for rebates from the City of Markham.

## Legislative authority

Section 88.11 of Ontario's Municipal Elections Act (MEA) authorizes a municipality to pass a by-law providing for the payment of rebates to persons who contribute to candidates for office on the municipal council. Under this authority, Markham City Council has enacted By-law 2018-17, which establishes a rebate program for contributions made to candidates running for office on Markham City Council in a municipal election or by-election.

By-law 2018-17 establishes the specific eligibility and payment criteria for the rebate program, and delegates administrative authority to Markham's City Clerk who is authorized to establish necessary forms and procedures to administer the program.

## Policy

### 1. Contributor eligibility

- 1.1 A contributor qualifies for a contribution rebate if they:
  - (a) are registered on Markham's municipal voters' list by the final day of the receiving candidate's fundraising period in the election for which the contribution was made; or,
  - (b) present acceptable ID verifying that they were an eligible Markham voter or permanent resident of Canada residing in Markham during the receiving candidate's fundraising period in the election for which the contribution was made.

### 2. Contributor application

- 2.1 An application for a contribution rebate is accepted if it is submitted on or before the deadline for filing a compliance audit application related

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to the receiving candidate's financial statement for the applicable campaign period during which the contribution was received.

- (a) For contributions received during the candidate's initial campaign period, the application deadline corresponds to the compliance audit deadline for the candidate's initial financial statement.
- (b) For contributions received during the candidate's extended campaign period, the application deadline corresponds to the compliance audit deadline for the candidate's supplementary financial statement.

## 3. Candidate reporting

3.1 An eligible contribution is awarded a rebate where it is disclosed in:

- (a) the receiving candidate's audited contribution list filed with their campaign financial statement; and,
- (b) the applicable schedule of the receiving candidate's campaign financial statement, if the contribution amount is over \$100.00.

3.2 If a candidate participating in the City's candidate contribution rebate program files a campaign financial statement without an auditor's statement validating the candidate's contribution list, any contributions made to their campaign are deemed ineligible for a rebate.

## 4. Rebate to a candidate or spouse

4.1 Contributions from a candidate or their spouse to the candidate's own campaign are eligible for a single, combined rebate calculated from the aggregate total of their contributions.

4.2 A rebate awarded to a candidate or their spouse for contributions made to the candidate's own campaign will not exceed an amount which would result in a surplus beyond a neutral closing campaign balance.

## 5. Compliance audit proceeding

5.1 A contribution rebate is not awarded where the contribution or the campaign to which the contribution was made is the subject of an election finance compliance audit proceeding under the MEA. The rebate will be awarded upon the formal resolution of the proceeding, provided the contribution and campaign are determined to be compliant with legislation.

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## 6. Issuance and redemption

- 6.1 A contribution rebate that is not redeemed by the contributor within 12 months of its original award date will not be reissued.
- 6.2 A contribution rebate may be reissued once within 12 months of the original award date upon request, where required.
- 6.3 The award date of a contribution rebate is the day the rebate payment is issued by the City. For rebates held pending verification of the contributor's eligibility, the award date is the first day payments for the same program cycle are issued by the City.

## 7. Non-transferability

- 7.1 A contribution rebate is awarded to the person identified on the receiving candidate's audited contribution list and is not transferable to another person.

## Roles and responsibilities

Elections Markham periodically reviews and updates this policy to support legislative compliance as well as the principles of transparency, consistency and accessibility. Updates made during an election period will be communicated to candidates and the public.

**Date approved:** April 2026  
**Approved by:** Markham City Clerk