Loss of advertising material as the result of vandalism or theft during an election period

Reference: Act respecting elections and referendums in municipalities (CQLR, c. E-2.2) (ss. 451, 455, 457 and 463)

PURPOSE
To specify to official agents and official representatives how to consider the replacement cost of material lost as the result of vandalism or theft.

The replacement cost may be treated as an “amount not included in election expenses”, subject to certain conditions, or as an election expense, provided the election expense limit is not exceeded.

AMOUNTS NOT INCLUDED IN ELECTION EXPENSES
When material, used during an election period, is stolen or damaged as the result of an act of vandalism, the cost of replacing it with similar material, up to a maximum of the initial cost, does not constitute an election expense provided the following conditions are met:

The official agent attaches the following documents to the return of election expenses:
• a sworn declaration and proof of the damage sustained (e.g., a photograph), in the case of vandalism;
• a copy of the police report as well as the case number and the address of the police station, in the case of theft;
• supporting documents regarding the lost advertising material and its cost (invoices, proof of payment and, where applicable, proof of advertising).

The official agent may replace the lost material with identical material. In such a case, he or she is required to include supporting documents regarding the lost advertising material and its cost (invoices, proof of payment and, where applicable, proof of advertising) with the return of election expenses.

The amount corresponding to the initial cost may be paid by the official representative or the official agent. If it is paid by the official agent, he or she must include it in the column titled “Amounts not included in election expenses” when he or she has decided not to treat it as an election expense and has also met the conditions described above.
ELECTION EXPENSES

If the conditions listed above are not met, the official agent must consider the cost of the lost material and that of the new advertising material as election expenses and must comply with the requirements of the Act in this respect.

Moreover, when the replacement cost of the new material is greater than the initial cost of the lost material, the difference constitutes an additional election expense that must be authorized and paid by the official agent. Such an expense affects the authorized expense limit and must be included in the return of election expenses.