



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

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 reached.

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 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. If the material is insured and a deductible is paid, this deductible is the replacement cost.

If the amount corresponding to the initial cost is paid by the official representative of the party, it must be included in the party’s financial report. If it is paid by the official agent, he or she must include it in the column titled “Amounts not included in election expenses” of the party’s or authorized independent candidate’s return of election expenses if he or she has decided not to treat it as an election expense and has met the requirements described above.

ELECTION EXPENSES

If the requirements listed above are not met, the official agent must consider the cost of the lost material and the cost of the new material as election expenses. The official agent must comply with all relevant provisions of the Act.

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. Accordingly, this expense counts toward the authorized expense limit and must be included in the return of election expenses.