

STATE OF NORTH CAROLINA  
COUNTY OF MECKLENBURG

IN THE OFFICE OF  
ADMINISTRATIVE HEARINGS  
21 BOE 5088

AL PISANO FOR NC GOVERNOR,

Petitioner,

v.

NORTH CAROLINA STATE BOARD OF  
ELECTIONS,

Respondent.

**RESPONDENT’S MOTION TO ALTER  
OR AMEND THE FINAL DECISION  
PURSUANT TO RULE 59**

NOW COMES Respondent the North Carolina State Board of Elections (the “State Board”), to move this Court to pursuant to N.C.G.S. § 1A-1, Rule 59(a) and (e) of the North Carolina Rules of Civil Procedure to alter or amend its Final Decision Granting Summary Judgment (“Final Decision”) for Petitioner Al Pisano for NC Governor (“Petitioner”), issued on June 22, 2022. This motion is supported by the Affidavit of Greg Larimore (“Second Larimore Aff.”) and attached exhibits. To the extent the Court is not inclined to grant the requested relief, the State Board requests oral argument on this motion. *See* 26 NCAC 03 .0115(a).

In support of this motion, the State Board shows the following:

**Introduction and Procedural History**

1. The agency action at issue in this contested case is the State Board’s imposition of civil penalties on Petitioner for late filed quarterly campaign finance reports, and the only issue is whether the imposition of those fines was proper.

2. This is reflected in the Petition for Contested Case Hearing and both parties’ Prehearing Statements, including the document constituting agency action, which all confirm that the agency action being challenged in this matter was the imposition of civil penalties by the

State Board. *See* Petition for Contested Case Hearing, Petitioner’s Prehearing Statement, and Respondent’s Prehearing Statement.

3. “In a contested case involving the imposition of civil fines or penalties by a State agency for violation of the law, the burden of showing by clear and convincing evidence that *the person who was fined actually committed the act for which the fine or penalty was imposed* rests with the State agency.” N.C.G.S. § 150B-25.1(b) (emphasis added).

4. Thus, when Petitioner filed a contested case challenging the State Board’s imposition of civil penalties, North Carolina law requires the State Board to prove that the penalties imposed were proper by submission of evidence that the Petitioner did in fact file late reports for which penalties were imposed. *Id.*

5. The related waiver request process was a wholly separate proceeding before the State Board. The subsequent decision by the State Board to deny Petitioner’s waiver request based on a finding that he failed to demonstrate good cause for that waiver was not originally plead by Petitioner in this action, nor did he amend his pleadings to include a claim challenging that agency action.

6. On May 27, 2022, Respondent filed a motion for summary judgment asserting that no genuine issue of material fact remained in dispute regarding whether the agency action at issue in this contested case – the State Board’s assessment of penalties for late filed reports – was properly assessed. *See* Respondent’s Motion for Summary Judgment. Respondent’s motion for summary judgment demonstrates a focused response to the statutorily defined burden imposed on the State Board in this matter. *See* Respondent’s Motion for Summary Judgment, ¶¶ 23-25. The agency action contested by Petitioner was the imposition of civil penalties. Respondent’s motion focused entirely on citing the applicable law, demonstrating that it applied to Petitioner,

and putting forward evidence that Petitioner failed to comply with the law, all in an effort to meet this straightforward burden. *Id.* ¶¶ 4-16.

7. On June 13, 2022, Petitioner filed his response to the motion for summary judgment. See Petitioner’s Response to Respondent’s Motion for Summary Judgment. For the first time, Petitioner raised the denial of a waiver as grounds for relief from the imposition of penalties by the State Board. This argument was irrelevant to the agency action contested in this matter and bore no relation to Respondent’s burden of proof.

8. On June 22, 2022, following the filing of a motion for summary judgment, the Court issues its Final Decision, in which the Court disregarded the issue and evidentiary burden as found in by N.C.G.S. §150B-25.1(b) for assessing the agency action actually at issue in this contested case and substituted it with the Court’s assessment of the Petitioner’s newly raised claim that his waiver was denied. *See* Final Decision, p. 1, statement of the Issue. The Final Decision then went on to adopt irrelevant and inadmissible evidence submitted by Petitioner without providing Respondent with notice or an opportunity to respond to this separate claim. *Id.*, pp. 2-4.

### **Legal Argument**

9. The Court’s Final Decision contains the following grounds under Rule 59 that justify amending the Final Decision.

10. First, pursuant to Rule 59(a)(8), the Court committed an error of law when it improperly relied upon a lack of immediate notice by the State Board of a late filing to reach the conclusion that the penalties imposed herein were improper. Final Decision, Conclusions of Law, ¶¶ 1-4. The State Board does not dispute that immediate notice was not provided; however, this still constitutes an error of law because the statute dictating the issuance of such notice, N.C.G.S. § 163-278.34, has no bearing on whether the underlying penalty previously

calculated and assessed were proper. Petitioner suggests the notice statute's purpose is remedial, but it actually works to trigger prospective rights and obligations. The purpose of the notice of assessment under G.S. 163-278.34(e) is to trigger the late filer's options to (1) pay the penalty, (2) file a waiver request consistent with G.S. 163-278.34(d), or (3) file a contested case petition. N.C.G.S. § 163-278.34(e). Thus, failure to provide notice of a late report does not impact in any way the determination of whether penalties were properly calculated or assessed. Nor did it result in any prejudice to Petitioner.

11. The Court recognized the proper purpose of section 163-278.34(e) by reciting the language of the statute in Conclusion of Law number 1 of its Final Decision and went on to conclude the State Board erred in not immediately sending Petitioner notice as required by the statute. *See* Final Decision, p. 3, ¶¶ 1-4. However, the Court fail to address how the timing of the notice of assessment impacted the decision to impose penalties or prejudiced Petitioner.

12. Second, pursuant to Rule 59(a)(8), the Court committed an error of law when it chose to alter Respondent's burden by substituting in a new claim focused on the denial of Petitioner's waiver by the State Board, even though Petitioner never pled that claim. Petitioner's Petition for a Contested Case Hearing and Prehearing Statement challenged the State Board's imposition of penalties for late filing, not the State Board's subsequent denial of his waiver request. Because petitioner did not follow the mandatory statutory requirements in N.C.G.S. § 150B-23 for commencing a contested case to challenge the Board's decision to deny the waiver, this Court did not have jurisdiction to determine the propriety of that agency action. *See Nailing v. UNC-CH*, 117 N.C. App. at 324, 451 S.E.2d at 355; *cf. Gray v. N.C. Dep't of Env't, Health & Nat. Res.*, 149 N.C. App. 374, 378, 560 S.E.2d 394, 397 (2002) (providing that the timely filing of a contested case petition as dictated by N.C.G.S. § 150B-23(f) "is necessary to confer subject matter jurisdiction on the agencies as well as the courts").

13. Third, pursuant to Rule 59(a)(8) and based on the same redefining of the issue before the Court, the Court committed an error of law because it altered the expressly defined evidentiary burden on Respondent for contested cases arising out of the imposition of penalties in violation of N.C.G.S. 150B-25.1(b), and did so without notice or an opportunity to meet that new burden.

14. Fourth, pursuant to Rule 59(a)(8), the Court committed an error of law because its adoption of a new claim, not properly pled, violates the minimum notice requirements of Rule 8(a), which require the pleader to “state a claim sufficient to enable the adverse party to understand the nature of the claim, to answer, and to prepare for trial.” *Plasman ex rel. Bolier & Co. v. Decca Furniture (USA), Inc.*, 257 N.C. App. 684, 689, 811 S.E.2d 616, 621 (2018) (quoting *Ipock v. Gilmore*, 73 N.C. App. 182, 188, 326 S.E.2d 271, 276 (1985) (citing Rule 8(a)(1))). Here, the Court adjudicated a claim that was not properly pled by Petitioner in his contested case petition, without providing Respondent with notice and an opportunity to respond, thus eliminating Respondent’s opportunity to understand the nature of the claim, answer it, or prepare to defend it. *See id.*

15. Fifth, pursuant to Rule 59(a)(8), the Court committed an error of law when it considered, admitted, and adopted irrelevant and inadmissible evidence presented by Petitioner to support its conclusion that the State Board failed to act properly during the waiver process. As the denial of the waiver was not a matter properly before the Court, this Court should have rejected all arguments and evidence related to it as wholly irrelevant. The consideration of this inadmissible evidence to reach the ruling constitutes an error of law justifying amending the Final Decision.

16. Sixth, pursuant to Rule 59(a)(7) and for the same reasons above, the Court relied upon insufficient evidence to support its ruling and should amend its judgment because all

evidence related to the denial of the waiver was irrelevant and inadmissible, as the claim was not properly before this Court.

17. Seventh, pursuant to Rule 59(a)(1), by simultaneously redefining the issues before the Court and doing so without providing notice and an opportunity to respond, the Court engaged in an irregularity that prevented Respondent from receiving a fair hearing. *See, e.g., Edwards v. Hardy*, 126 N.C. App. 69, 73, 483 S.E.2d 724, 727 (1997) (finding irregularity where erroneous jury instruction on amount of damages to be deducted resulted in an unfair trial, and trial court's refusal to grant a new trial was a substantial miscarriage of justice).

18. Eight, pursuant to Rule 59(a)(3), the Court created a surprise for which Respondent could not guard against despite its exercise of ordinary prudence because no prudent party would expect a claim not properly before the Court and contrary to its statutorily defined burden of proof to form the basis of a judgment against it.

19. Finally, had this Court notified Respondent that it intended to redefine the issue in the case and was now analyzing a second agency action, Respondent could have responded either in writing, at oral argument, or at a hearing, with argument and evidence to dispute Petitioner's claims. This would have at least partially eliminated the errors highlighted above, and ensured that the Court's decision was based on a full and complete record as required by 26 N.C.A.C. 03 .0115(b). Although the State Board maintains that the waiver denial is not properly before the Court, notice would have also permitted the State Board to demonstrate sufficient evidence to support its denial of Petitioner's waiver request. *See Second Larimore Aff.*<sup>1</sup>

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<sup>1</sup> The Second Larimore Affidavit provides a forecast of evidence supporting the State Board's decision to deny Petitioner's waiver request because he failed to demonstrate good cause for a waiver, describes the waiver request process, how Petitioner's request was reviewed and evaluated by the State Board, and why a full and complete record was necessary.

20. In relief, Respondent respectfully requests that the Court amend its Final Decision to correct the error of law regarding its reliance on the lack of immediate notice by striking paragraphs 1 through 4 of the Conclusions of Law, or otherwise cause the decision to reflect that lack of such notice was not relevant to the agency action at issue here.

21. Respondent further requests that the Court correct the errors of law, irregularities, surprise, and reliance on insufficient evidence by striking from the Final Decision all references to the denial of the waiver, as that was not properly before the Court. Specifically, Respondent asks that the Court strike the statement of Issue, and paragraphs 5 through 13 of the Conclusions of Law.

22. In the alternative, and at a minimum, Respondent respectfully requests that the Court open this judgment to receive further evidence and argument to ensure that this matter has a full and complete record upon which a proper decision can be made.

23. Rule 61 of the Rules of Civil Procedure states that “no error or defect in any ruling or order . . . is ground for . . . vacating, modifying, or otherwise disturbing a judgment or order, unless refusal to take such action amounts to the denial of a substantial right.” N.C.G.S. § 1A-1, Civ. R. 61.

24. As indicated by Respondent’s above-noted arguments, notice of the claims being asserted against it in a contested case and the opportunity to defend its actions is a substantial right. *See id.* Here, Petitioner raised a new claim in his response to the summary judgment motion, based upon an agency action for which he did not plead a claim of relief in his contested case Petition. This prompted the Court to adjudicate an agency action that was not before it, rely upon Petitioner’s irrelevant and inadmissible evidence to erroneously rule against Respondent in its Final Decision, and not provide Respondent with an opportunity to respond. Respondent has therefore been denied a substantial right because those actions directly affected the outcome of

this matter. *See Contaminant Control, Inc. v. Allison Holdings, LLC*, 279 N.C. App. 107, 860 S.E.2d 927 (2021) (Denial of a substantial right is supported by a showing prejudicial error, i.e. that a different result would have likely ensued had the error not occurred).

**Conclusion**

For the foregoing reasons, it is respectfully requested that the Court amend its Final Decision to remedy the above-discussed errors made with respect to immediate notice and the denial of the waiver by striking all references to those issues and to find in favor of Respondent.

Alternatively, at a minimum, if the Court is inclined not to amend its Final Decision based upon Respondent's argument's in this motion, it is respectfully requested that the Court reopen the judgment and allow for the presentation of additional argument and evidence as permitted under Rule 59.

Respectfully submitted this the 1<sup>st</sup> day of July, 2022.

JOSHUA H. STEIN  
Attorney General

/s/ Terence Steed  
Terence Steed  
Special Deputy Attorney General  
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Facsimile: (919) 716-6932  
*Counsel for Respondent North Carolina  
State Board of Elections*



CERTIFICATE OF SERVICE

The undersigned certifies that the foregoing document has been served on Petitioner in this action by email as follows:

Albert Lawrence Pisano  
pisano4ncgovernor@gmail.com

This the 1<sup>st</sup> day of July, 2022.

JOSHUA H. STEIN  
Attorney General

/s/ Terence Steed  
Terence Steed  
Special Deputy Attorney General

STATE OF NORTH CAROLINA  
COUNTY OF MECKLENBURG

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21 BOE 5088

AL PISANO FOR NC GOVERNOR,

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NORTH CAROLINA STATE BOARD OF  
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Respondent.

**SECOND**

**AFFIDAVIT OF  
GREG LARIMORE**

I, Greg Larimore, swear under penalty of perjury, that the following information is true to the best of my knowledge:

1. I am over 18 years old. I have personal knowledge of the facts set forth in this affidavit and am competent to testify to the matters stated herein.
2. I have worked for the North Carolina State Board of Elections ("State Board") for four years.
3. I currently serve as the Campaign Finance Director at the State Board, a position I have held since 2021. In this role, I oversee the issuance of penalty assessments required by North Carolina law for late-filed campaign reports. In my role, I am also familiar with and oversee the receipt, processing, review, research, and recommendations for waiver requests submitted to the State Board by campaigns that have been penalized under N.C.G.S. § 163-278.1, et seq.
4. I previously submitted an Affidavit in support of Respondent's Motion for Summary Judgment in this matter, dated May 26, 2022, and filed with the Court on May 27,

2022 (“1<sup>st</sup> Larimore Aff”). Rather than repeat that information, I incorporate by reference all information in that affidavit into this document.

5. The political committee known as the Al Pisano for NC Governor (hereinafter “Petitioner”) failed to timely file three quarterly reports during that cycle, including the First, Second, and Third Quarter Reports.

6. The State Board staff exercised discretion delegated to them by the State Board to grant Petitioner a waiver for the first late filed report in the election cycle, the First Quarter Report.

7. After Petitioner submitted a waiver request related to the penalties assessed for his Second and Third Quarter Reports, and before the January 20, 2022 State Board meeting at which it was considered, State Board staff engaged in the following review and research.

8. Every waiver request is evaluated by State Board staff based upon certain factors approved by the State Board. After reviewing the waiver request and conducting research with respect to the issues raised therein and to address the other factors, State Board staff prepare information and documents, and make recommendations to the State Board in advance of the meeting at which the waiver request will be considered.

9. The factors considered are:

- (1) Whether late report was the first late report of the committee or the first late report within the last 10 years;
- (2) Whether the late report was due prior to or after the election, in addition to other mitigating factors;
- (3) Whether the late report resulted in any contribution or expenditure not being disclosed to the public, in addition to other mitigating factors;
- (4) Whether the late report resulted from a family emergency, severe illness or hospitalization, natural disaster, or similar unforeseeable circumstance;



(5) Whether the committee received insufficient guidance from the State Board office or a county board office in attempting to file reports; and

(6) Whether documented issues with the U.S. Postal Service or other delivery service inhibited the committee from filing a timely report.

10. In this case, State Board staff reviewed and researched Petitioner's waiver request based on its contents and these factors as they do with every waiver request it receives.

11. First, State Board staff reviewed and researched Petitioner and his treasurer to determine whether they had previously submitted late reports and/or received waivers from the State Board for this same type of late filed report. State Board staff confirmed that Petitioner was the beneficiary of a previous waiver this election cycle for the First Quarter Report. Petitioner's Treasurer, Kevin Hayes, submitted late or incomplete campaign finance reports on three occasions in 2018, 2019, and 2020, not counting the three submitted on behalf of Petitioner in 2020, and was granted two prior waivers. By the time the waiver was heard, Petitioner had also submitted a late 2021 Mid-Year Semiannual Report. As a result, this information weighed heavily against recommending a waiver.

12. Second, Petitioner's Second quarter and Third Quarter Reports were both due before the November 2020 general election. As a result, this weighed against recommending a waiver.

13. Third, Petitioner's Second Quarter Report disclosed expenditures made during the applicable reporting period and Petitioner's Third Quarter Report disclosed contributions received and expenditures made during the applicable reporting periods. Due to the late report, the public did not receive timely disclosure of this information. As a result, this weighed against recommending a waiver.

14. Fourth, there was no evidence or argument from Petitioner that his late reports resulted from a family emergency, severe illness or hospitalization, natural disaster, or similar

unforeseeable circumstance. Petitioner did raise the pandemic as requiring extra travel for a statewide candidate, but Statewide candidates routinely travel as part of their campaigns, thus this was not considered an unforeseen circumstance. As a result, this weighed against recommending a waiver.

15. Fifth, there was no evidence or argument from Petitioner that he failed to receive proper guidance from the State Board about reporting obligations. Rather, the State Board goes to great efforts to educate campaign officials, and especially Treasurers, of the reporting obligations, deadlines, and the consequences of failing to file timely and complete reports. Petitioner's Treasurer was required to attend training as a Treasurer within three months of appointment, but failed to do so. Failure to complete treasurer training was not factored into the staff recommendations to the State Board.

16. Sixth, USPS delays certainly did occur during the 2020 election cycle, however, in evaluating whether delays with the U.S. Postal Service resulted in the late report, State Board staff seeks some documentation that shows the report was mailed timely. Mr. Hayes' history of late reporting demonstrates that he was aware that he needed to retain evidence of timely filing or a post-mark, and failed to do so. The Official Notice of the 2020 Third Quarter Report sent to Mr. Hayes specifically states that treasurers should not assume that a postmark will be automatically applied by the post office, and that in order for the report to be considered timely, the treasurer must request a postmark from the post office. Exhibit 1. Moreover, Petitioner failed to present any other evidence, such as a United States Postal Service receipt, or other form of tracking or proof of mailing, that would support the conclusion that he mailed the Third Quarter Report before the deadline. This factor had no bearing on the Second Quarter Report as Petitioner's waiver request admitted it was placed in the mail three days after the deadline.



17. Finally, other factors were considered, including Petitioner's claim that he lacked to resources to run a statewide campaign. However, the difficulties of running a statewide campaign with little to no support staff was not unique to Petitioner and was not viewed by staff as good cause for a waiver of the penalty.

18. Considering all factors together, the State Board staff found that Petitioner had failed to present good cause for a waiver and made a recommendation to the State Board at its meeting to deny the waiver request. State Board staff prepared and submitted the supporting evidence for each waiver request to the State Board members in advance of the meeting, including the findings cited above for Petitioner's request.

19. At the State Board meeting, waiver requests were presented, the process, including the factors to be considered, was explained to the State Board, and the State Board asked questions about recommendations and the waiver requests. The State Board then voted unanimously to follow the staff recommendation and grant certain waivers and deny other waivers, including Petitioners, based on the evidence presented.<sup>1</sup>

This concludes my affidavit.

This the 1 day of July, 2022.

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<sup>1</sup> The entire January 20, 2022 meeting is available on the State Board website: [https://s3.amazonaws.com/dl.ncsbe.gov/State\\_Board\\_Meeting\\_Docs/2022-01-20/State%20Board%20Meeting%20\(remote\)-20220120%201404-1.mp4](https://s3.amazonaws.com/dl.ncsbe.gov/State_Board_Meeting_Docs/2022-01-20/State%20Board%20Meeting%20(remote)-20220120%201404-1.mp4) (last visited June 30, 2022);

*see also* Minutes for the January 20, 2022 meeting: [https://s3.amazonaws.com/dl.ncsbe.gov/State\\_Board\\_Meeting\\_Docs/2022-03-07/DRAFT\\_SBE%20Open%20Session%20Minutes%201.20.22.pdf](https://s3.amazonaws.com/dl.ncsbe.gov/State_Board_Meeting_Docs/2022-03-07/DRAFT_SBE%20Open%20Session%20Minutes%201.20.22.pdf) (last visited June 30, 2022).

*Greg Larimore*

Greg Larimore  
Director of Campaign Finance  
N.C. State Board of Elections

Sworn to and subscribed before me this 1 day of July, 2022.

Micheal A Smith  
NOTARY PUBLIC  
Wayne County, NC  
My Commission Expires  
July 13, 2024

*Micheal A Smith*

(Notary Public)

My commission expires: July 13, 2024

# Exhibit 1





*Mailing Address:*  
P.O. Box 27255  
Raleigh, NC 27611-7255

Phone: (919) 814-0700  
Fax: (919) 715-0135

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## OFFICIAL NOTICE

### 2020 THIRD QUARTER REPORT DUE

**To: Political Committee Treasurers**

**From:** Campaign Finance Office

**Date:** October 1, 2020

#### **When To File**

Please be advised that your 2020 Third Quarter Report must be filed no later than October 27, 2020. The earliest date you can file the report is October 18, 2020.

#### **What To File**

The report must include:

All contributions received since the last report filed, through October 17, 2020.

All expenditures made since the last report filed, through October 17, 2020.

All loans received or made since the last report filed, through October 17, 2020.

The treasurer must use best efforts to report all contributor and payee information required by N.C.G.S. § 163-278.11. Please follow the instructions on each form and review the reporting sections of the Campaign Finance Manual available at: <https://www.ncsbe.gov/Campaign-Finance>.

The committee treasurer or assistant treasurer signing the report must certify that the report is true and correct to the best of the treasurer's knowledge. All reports must be signed by a treasurer or assistant treasurer who has completed the free treasurer training available from the North Carolina State Board of Elections. For more information, please visit: <https://www.ncsbe.gov/Campaign-Finance/training>.

#### **How to File: Electronic Filers**

All committees are encouraged to file electronically.

The following committees **MUST** file the 2020 Third Quarter Report electronically:

- Candidate for statewide office with contributions, expenditures or loans in excess of \$5,000 since the beginning of the election cycle.
- Party committees supporting candidates for statewide office with contributions or independent expenditures in excess of \$5,000 since the beginning of the election cycle.
- Political committees supporting candidates for statewide office with contributions or independent expenditures in excess of \$5,000 since the beginning of the election cycle.
- Federal committees supporting candidates for statewide office with contributions in excess of \$5,000 since the beginning of the election cycle.
- Any candidate committee, party committee, federal committee, or political committee with contributions, expenditures, independent expenditures, or loans in excess of \$10,000 since the beginning of the election cycle.

Electronic filers produce reports using free campaign finance software downloaded from the State Board of Elections' website. Qualifying third party software may also be used. For more information, visit: <https://www.ncsbe.gov/Campaign-Finance/reporting-software>.

Before filing an electronic report, please check the State Board of Elections' website to make certain you are using the current version of the campaign finance software or that your third party software can generate report that are capable of import into the State Board's central database.

An electronic report is timely if the electronic file is e-mailed to [campaign.reporting@ncsbe.gov](mailto:campaign.reporting@ncsbe.gov) on or before **11:59 p.m. on October 27, 2020**. For each electronic report, the committee must also file a signed cover page with original signatures. Committees required to file reports with the county board of elections will submit the signed cover page to the county board office. Cover pages may be filed by mail, manual delivery or overnight courier. Cover pages filed by mail must have a postmark on or before October 27, 2020.

#### **How To File: Paper Filers**

Forms for paper filers are available on the State Board's website at: <https://www.ncsbe.gov/Campaign-Finance/reporting-forms>. Reports must be filed by mail, manual delivery, or overnight courier. We suggest, though it is not required, that you use certified mail or overnight courier and retain the receipts as proof of mailing. You cannot submit reports by facsimile. **A report that does not show an original signature is not considered filed.** Paper reports filed by mail must have a postmark on or before October 27, 2020. The following addresses may be used to submit paper reports to the State Board of Elections. County filers should contact the county board office for the correct addresses.

#### **Mailing Address:**

North Carolina State Board of Elections  
P.O. Box 27255  
Raleigh, NC 27611-7255

#### **Physical Address:**

Third Floor  
430 N. Salisbury Street  
Raleigh, NC 27603-5918

#### **Postmarks**

Cover pages and paper reports are timely filed if the postmark has a date on or before October 27, 2020.

A postage meter date is not the same as a postmark. If a report only bears a meter mark, the report filing date will be the date that the report is received by the State Board or county board office.

Treasurers should not assume that a postmark will be automatically applied by the post office. In order for your cover page or paper report to be considered timely, you must request a postmark from the post office.

#### **Penalties**

Electronic reports e-mailed after October 27, 2020 are considered late and subject to a late filing penalty. Paper reports postmarked after October 27, 2020 or manually delivered after October 27, 2020 are considered late and subject to a penalty.

The penalty is \$250 per day (not to exceed \$10,000) for reports affecting statewide elections and \$50 per day (not to exceed \$500) for non-statewide elections.

Penalties are assessed for each day beginning October 28, 2020 and ending when the report is postmarked or received.