



# Condominium Authority of Ontario

## Guide to Filing Condo Returns and Paying CAO Assessments

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Updated: 2019

## 1. What Are Condo Returns?

As of January 1, 2018, all condo corporations in Ontario are legally required to file condo returns with the Condominium Authority of Ontario (CAO). For more information on the legal requirements relating to condo returns, you can review the [Condominium Act, 1998](#) (the “Act”), and [Ontario Regulation 377/17](#).

Filing a return means providing specific key information about the condo corporation, such as the date it was created<sup>1</sup>, its address for service, and information about the current board of directors.

If any of the information provided in a return changes, condo corporations must file a “notice of change” within 30 days of the change(s).

The Ontario government has set out four different types of returns and a notice of change, each with its own information requirements and deadline(s). The table below provides a summary of the four types of returns and notice of change:

Return Type	Filing Frequency	Required by	Filing Deadline
<b>Transitional Return</b>	One-time	All condominium corporations created before January 1, 2018	By March 31, 2018
<b>Initial Return</b>	One-time	All condominium corporations created on or after January 1, 2018	Within 90 days of being created
<b>Turn-over Return</b>	One-time	All condominium corporations if the turn-over meeting was held on or after January 1, 2018	Within 90 days of the turn-over meeting
<b>Annual Return</b>	Yearly	All condominium corporations	Between January 1 and March 31 of each year as of 2018, <b>unless</b> the condominium corporation was created between January 1 and March 31, 2018. If the corporation was created during this period, the annual return must be filed within 90 days of creation.
<b>Notice of Change</b>	Whenever a change occurs.	All condominium corporations	Within 30 days of the change(s)

<sup>1</sup> Please note that "created" means when the declaration and description of the corporation were registered at the land registry office.

## 2. How Will the Information Provided in Condo Returns Be Used?

It is important that condo corporations ensure that the information provided in condo returns is current and accurate, as it will be used for two purposes, which are set out in the Act:

- I. it is included in a publicly available and searchable registry known as the [CAO's Public Registry](#) which is available on the [CAO's website](#); and
- II. it will be used to determine the annual assessment amount that the corporation must pay to the CAO.

### I. Public Condo Registry

The CAO is required to maintain a publicly available and searchable registry (database) containing the most recent information filed in returns and notices of change for every condo corporation in Ontario. The [CAO's Public Registry](#) is available on the [CAO website](#) and provides owners, residents, purchasers, as well as other members of the condo community and the broader public, with access to key information about individual condo corporations, such as the address for service and the names of directors.

The [CAO Public Registry](#) may not be used for commercial purposes and bulk information will not be provided. Please note that any email addresses provided to the CAO as part of a Condo Return will not be published.

### II. CAO Annual Assessment

All condo corporations are required to pay an annual assessment to the CAO. Invoices for the assessment periods will be issued to each corporation using the information provided in returns filed with the CAO.

The first assessment period was September 1, 2017 to March 31, 2018. All future annual assessment periods are April 1 to March 31. When a new corporation is created (registered at the land registry office), then the initial assessment for that corporation will be a pro-rated daily charge. This daily charge will begin on the date of registration until the following March 31.

After a public consultation in the summer of 2017, the annual assessment amount for each condo corporation was set at \$1 per voting unit per month (or per maximum vote per month for common elements corporations. Please note that the CAO has implemented a temporary 25 per cent adjustment (reduction) in its annual assessments to condominium corporations for the 2019-2020 year. This temporary reduction demonstrates the CAO's commitment to providing good value for money assessing corporations only for the funds needed to provide our services.

The Act requires that the total assessment for each condo corporation be added to the common expenses. Individual condo owners are to be charged based on the percentage that they contribute to the common expenses as set out in the condo corporation's declaration.

### 3. Who Can File Condo Returns?

The Act allows the following people to file condo returns on behalf of a condo corporation:

- A director or officer of the corporation
- A licensed condo management provider
- An individual having knowledge of the affairs of the corporation (for example, lawyer or accountant)

To file a condo return using the CAO's online filing system, you must have an account with the CAO, and have the ability to "act on behalf of" the condo corporation.

For more information on how to create an account, please see the **Guide to Creating Accounts and Managing Corporation Profiles in the CAO's Online System** available on the [CAO's website](#).

### 4. Important Information Before You Begin Filing Condo Returns

#### **Gathering the required information**

It is recommended that you take the time to review and gather the information you are required to provide before you start the return filing process. The required information is outlined in the next section, entitled "**Step-by-Step Instructions for Filing Condo Returns.**"

If you are not sure about any of the information you are required to provide, you can:

- Refer to the condo corporation's declaration and description
- Ask all the condo corporation's directors and/or the condo manager, if any
- Speak to a lawyer or paralegal

#### **Completeness and Accuracy**

Please ensure all information entered in the return is complete and accurate. If you make a mistake when filing a return, you will have to file a notice of change to correct it.

- The most recent information provided by the corporation to the CAO (if any) will be displayed during returns process. You can update or correct this information as part of the current return filing process.
- If you cannot complete the returns filing process in one session, you can scroll to the bottom of the page and click the "Save and Exit" button. This will allow you to come back and complete the return in the future as it does not submit the return to the CAO.
- After having provided all the required information, you will be asked to confirm that the information you are filing is complete and accurate.

## Filing Multiple Returns Simultaneously

Most corporations will need to file at least two types of condo returns the first time they need to file. Once they have filed their first returns, corporations must file an annual return every year between January 1 and March 31.

The CAO's online condo return filing system will determine which condo return(s) need to be generated based on the information you have provided for the condo corporation. If more than one return is required to be filed, you will only need to enter the information once.

After you click on "submit" to file your return(s), the system will create a PDF document of each filed condo return for your records. (See Section 7: **Viewing Filed Condo Returns**)

## 5. Step-by-Step Instructions for Filing Condo Returns

The screenshot shows the CAO website's login page. At the top left is the CAO logo. A dark blue navigation bar contains links: About Us, Condominium Living, Issues and Solutions, Director Training, Resources, Tribunal, and Public Registry. A red arrow points to the 'Login' link in the top right corner. Below the navigation bar is a large image of a modern building by a lake. To the right of the image is a white box with text: 'You only need one account to access all online services and all your associated condo corporations. Vous n'avez besoin que d'un seul compte pour accéder à tous les services en ligne et à toutes les sociétés de condos associées. If you don't already have an account Si vous n'avez pas encore de compte' and a 'Register now/Enregistrer maintenant' button. Below this is the 'Login/Connexion' form with fields for 'Username/Nom d'utilisateur' (containing 'CAOTest123') and 'Password/Mot de passe' (containing '\*\*\*\*\*'). A red arrow points to the 'Login/Connexion' button. To the right of the login form is a callout box for Step B. Below the login form is a callout box for Step C pointing to the 'My Corporations' option in a dropdown menu.

**Step A:** Go to the CAO's website and click on "Login."

**Step B:** Enter your Username and Password

**Step C:** Select your name at the top and select "My Corporations" from the dropdown menu.

## My Corporations

The screenshot shows the 'My Corporations' page. On the left is a sidebar with a user profile 'Dalya Saboohi' and menu items: Profile, My Corporations, and Redeem Invitation. The main content area has the text 'To view/edit Corporation details select Corporation from the list below.' Below this is a dropdown menu labeled 'Corporation' with a downward arrow. The dropdown is open, showing two options: 'CAO CONDOMINIUM CORPORATION 123' and 'CAO CONDOMINIUM CORPORATION NO 1212'. A red arrow points to the first option. To the right of the dropdown is a callout box for Step D.

**Step D:** Select your condo corporation

## File a Condominium Return / Notice of Change

Corporation Profile

Contacts

Returns History

Invoices and Payments

Corporation Details

**Corporation legal name:** CAO CONDOMINIUM CORPORATION 123

**Step 1: Enter the Date that the Condo Corporation was Registered at the Land Registry Office \***

This is the date that the corporation was created - i.e. when the declaration and description were registered at the land registry office.

Enter the date in the format: DD/MM/YYYY OR click the calendar icon below to select the date using calendar feature.



**Step E:**  
If the corporation has never filed returns, you will need to confirm the date the corporation was registered with the Land Registry Office by entering the date in the format: **DD/MM/YYYY** OR click on the calendar icon to select the date using the calendar feature.

[Save and Next](#)
[Exit](#)

Corporation Profile

Contacts

Returns History

Invoices and Payments

Corporation Details

**Corporation legal name:** CAO CONDOMINIUM CORPORATION 123

**Step 1: Enter the Date that the Condo Corporation was Registered at the Land Registry Office \***

This is the date that the corporation was created - i.e. when the declaration and description were registered at the land registry office.

Enter the date in the format: DD/MM/YYYY OR click the calendar icon below to select the date using calendar feature.



August 2017

Su	Mo	Tu	We	Th	Fr	Sa
30	31	1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31	1	2
3	4	5	6	7	8	9

[Exit](#)

## File a Condominium Return / Notice of Change

Corporation Profile

Contacts

Returns History

Invoices and Payments

Corporation Details

**Corporation legal name:** CAO CONDOMINIUM CORPORATION 123

**Step 1: Enter the Date that the Condo Corporation was Registered at the Land Registry Office \***

This is the date that the corporation was created - i.e. when the declaration and description were registered at the land registry office.

Enter the date in the format: DD/MM/YYYY OR click the calendar icon below to select the date using calendar feature.



**Step F:**  
Once the date has been entered, you must click on "Save and Next" to continue.

[Save and Next](#)
[Exit](#)

## File a Condominium Return / Notice of Change

All condominium corporations are legally required to file Condominium Returns and Notices of Change with the CAO.

- **Condominium Returns** must be filed annually.
- A **Notice of Change** must be filed whenever information filed in a Return has changed.
  - **Note:** a Notice of Change must be completed and filed in one session. Please ensure that you have all the information you need before you start (see link to guide below).

For more information, including filing timelines, [click here](#) to access the CAO's user-friendly guides

Corporation Legal Name: CAO CONDOMINIUM CORPORATION 123  
Date of Registration: 01/08/2017

I would like to: Status ↑

<input checked="" type="checkbox"/> File a Condominium Return 2018-2019	You need to file this Return
<input type="checkbox"/> File a Condominium Return 2019-2020	You need to file this Return

Select the desired action above, and click START.

### Step G:

The system will display the current return due for the corporation and any outstanding returns from previous years. You must file returns in date order. Select the available return option and click on the "Start" button.

## Step 1: Corporation Details Section

- **Full legal name of the condo corporation**
  - The full legal name of the corporation is assigned by the land registry office when the corporation is created (when the corporation's declaration and description were registered).
  - All legal names include the words "CONDOMINIUM CORPORATION NO ..."
  - If the condominium corporation was created on or after May 5, 2001, the legal name must also include the corporation's type (e.g., "STANDARD," "COMMON ELEMENTS," or "VACANT LAND")

### Full Legal Name of the Condo Corporation: \*

This is the legal name assigned by the land registry office when the corporation was created (when the declaration and description were registered). All legal names include "CONDOMINIUM CORPORATION NO". Here are examples of full legal names:

- Durham CONDOMINIUM CORPORATION NO. 999
- Toronto Standard CONDOMINIUM CORPORATION NO. 12
- Peel Common Elements CONDOMINIUM CORPORATION NO. 37

TORONTO STANDARD CONDOMINIUM CORPORATION NO. 123

## Operating Name (Optional)

- This is the name that the condo corporation is commonly known by and may be the name displayed on the building or an entrance sign.

### Corporation Operating Name

The operating name is the name your condominium corporation is commonly referred to as in your community. It is optional to provide the operating name of your condominium corporation.

### Date that the condo corporation was registered at the Land Registry Office

- This is the date that the corporation was created (when the corporation's declaration and description were registered at the land registry office) by the declarant.
- This date is used to calculate the amount of the corporation's first assessment invoice. Please carefully check any date that is already entered and, if necessary, correct it. Note that a correction may affect the corporation's assessment amount.
- The date may be selected using the calendar tool (click on the calendar icon) or the date can be entered in the space provided using the format: DD/MM/YYYY. For example, July 10, 2017 would be entered as: 10/07/2017.

**Date Condo Corporation was Registered at the Land Registry Office: \***

This is the date that the corporation was created - i.e. when the declaration and description were registered at the land registry office.

Enter the date in the format: **DD/MM/YYYY** OR click the calendar icon below to select the date using calendar feature.

10/07/2017 

### Type of condo corporation

- Use the dropdown menu to select whether the condo corporation was registered as a Standard, Common Elements or Vacant Land corporation. This information is included in the declaration (and may be included in the condo corporation's full legal name). Below is information about the different types:
  - Standard Corporation:
    - Owners of this type of corporation own their units and have an ownership interest in the common elements and assets (such as hallways, elevators, etc.).
  - Common Elements Corporation:
    - This type of corporation has no units but has common elements like roads, a golf course, or a ski hill. The common interest of an owner in the corporation is attached to the owner's parcel of land known as "parcel of tied land".
  - Vacant Land Corporation:
    - Buildings/Structures were not built when the declarant registered the condo corporation.
- Select whether the condo corporation is "Freehold" or "Leasehold". These terms apply to the land occupied by the condo corporation.
  - Freehold
    - Freehold means that the condo corporation owns the land set out in its declaration and description.
  - Leasehold
    - Leasehold means the land is not owned by the condo corporation and is leased. The rent payable to the landowner is included as a common expense. Once the lease expires, the right of the corporation's unit owners to occupy the land terminates.

## Step 2: Phased Condo Corporation

- **Was the corporation registered as a phased condominium?**

- A phased condo corporation can add new units and/or common elements in phases. The corporation is identified as a phased corporation in the declaration when it is initially registered at the land registry office. The declarant must then register each phase at the land registry office by amending both the declaration and description.

### Phased Condo Corporation?

Was this Corporation registered as a phased condominium?

No  Yes

- If the corporation is a phased condominium, you will then need to indicate if all the phases were completed before September 1<sup>st</sup>, 2017.

### Phased Condo Corporation?

Was this Corporation registered as a phased condominium?

No  Yes

Were all Phases Completed by September 1, 2017?

No  Yes

- If the answer is “No”, you will need to provide more information in two different parts.
- In **Part A** you will need to provide the total number of units and total number of voting units for the corporation on September 1, 2017 (the Assessment Start Date), if the corporation existed on this date. If the phased corporation was created after September 1, 2017, then enter the creation/initial registration date as the Assessment Start Date and the total number of units and total number of voting units at that time.

#### A. Phased – Unit Totals on Assessment Start Date (September 1, 2017 or Later)

**Assessment Start Date:** If the corporation was created after Sept 1, 2017, enter the creation (initial registration) date. For all other phased corporations, enter Sept 1, 2017 (01/09/2017).

**Total Number of Units:** Includes all units used for any purpose, such as residential, parking and storage units.

**Total Number of Voting Units:** Is the maximum possible number of votes that can be cast and counted at a meeting of all the owners.

**Assessment Start Date**  
(DD/MM/YYYY or click on calendar icon)



**Total Number of Units on Assessment Start Date**

**Total Number of Voting Units on Assessment Start Date**

- In **Part B** you will need to provide information for each phase that was registered after September 1<sup>st</sup>, 2017. Click on the “Add Condo Phase” button to add a phase. You can add as many phases as required. For each phase added, enter the total number of units and total number of voting units for that phase only.

**B. Phased – Details of Each Phase Registered after September 1, 2017 (If Any)**

[Add Condo Phase](#)

Date Phase Registered (DD/MM/YYYY or click on calendar icon)	Number of Units in Each Phase	Number of Voting Units in Each Phase
12/09/2017	1	1

- **Part C** is a read-only summary of the unit totals for the phased condo corporation. The system will add the totals you entered, so this section should show the current total number of units and total number of voting units for the corporation to date.

**C. Phased – Summary of Unit Totals To Date (System Calculation)**

**Total Number of Units**  
The total number of units includes all units used for any purpose, such as residential, parking and storage units. This total is listed on the corporation's declaration and description.

**Total Number of Voting Units**  
This is the maximum possible number of votes that can be cast (or counted) at a meeting of all the owners.

### Step 3: Total Number of Units and Total Number of Voting Units (does not apply to Common Elements corporations)

- **Enter the condo corporation's total number of units.**
  - The total number of units includes all units used for any purpose, including residential, parking, storage, and commercial units (if any). This total number of units is listed on the corporation's declaration and description.
  - Click the "Update Units" button to correct or change the total number of units that was previously provided to the CAO. You will also need to enter the "Effective Date" of the changed number of units.
  - If the updated total is a correction and the total number of units has never changed since the corporation was created, then enter the date that the corporation's declaration and description were registered at the land registry office.

**Number of Units Summary**

**A. Enter the Total Number of Units**  
The total number of units includes all units used for any purpose, such as residential, parking and storage units. This total is listed on the corporation's declaration and description.

  
**B. Enter the Total Number of Voting Units**  
This is the maximum possible number of votes that can be cast (or counted) at a meeting of all the owners.

- If the updated total is a change in the total number of units since the corporation was created, then enter the date that the change took effect.
- The date may be selected using the calendar tool (click on the calendar icon) or the date can be entered in the space provided using the format: DD/MM/YYYY. For example, September 16, 2016 would be entered as: 16/09/2016.

**Number of Units Summary**

**A. Enter the Total Number of Units**  
The total number of units includes all units used for any purpose, such as residential, parking and storage units. This total is listed on the corporation's declaration and description.

  
**Effective Date of Updated Total Number of Units \***  
If the Total Number of Units changed after the corporation registration date, then enter the effective date of the change in DD/MM/YYYY format (or click on the calendar icon to select the date); otherwise, enter the registration date.

- **Enter the condo corporation's total number of voting units**
  - The total number of voting units is the maximum number of votes that can be cast or counted at a meeting of all the owners.
  - Please ensure that you are entering the correct total number of voting units as this number is used to calculate the condo corporation's assessment amount.

- Click the “Update Units” button to correct or change the total number of voting units that was previously provided to the CAO. You will also need to enter the “Effective Date” of the changed number of voting units. Please note that changes to the total number of voting units will affect the corporation’s assessment amounts.
- If the updated total is a correction and the total number of voting units has never changed since the corporation was created, then enter the date that the corporation’s declaration and description were registered at the Land Registry Office.
- If the updated total is a change in the total number of voting units since the corporation was created, then enter the date that the change took effect.
- The date may be selected using the calendar tool (click on the calendar icon) or the date can be entered in the space provided using the format: DD/MM/YYYY. For example, September 16, 2016 would be entered as: 16/09/2016.

<p><b>B. Enter the Total Number of Voting Units</b></p>	<p><b>Effective Date of Updated Total Number of Voting Units *</b></p>
<p>This is the maximum possible number of votes that can be cast (or counted) at a meeting of all the owners.</p>	<p>If the Total Number of Voting Units changed after the corporation registration date, then enter the effective date of the change in <b>DD/MM/YYYY</b> format (or click on the calendar icon to select the date); otherwise, enter the registration date.</p>
<input type="text" value="220"/>	<input type="text" value="16/09/2016"/> 

- **Maximum Number of Votes (for Common Elements corporations only)**
  - This is the maximum number of votes that can be cast or counted at an annual general meeting for a common elements corporation. It is also the number of parcels of tied land (POTL) on record at the land registry office. Please ensure the correct number is entered as the maximum number of votes will be used to calculate the condo corporation’s assessment amount.
  - Click the “Update Units” button to correct or change the maximum number of votes that was previously provided to the CAO. You will also need to enter the “Effective Date” of the changed number of votes. Please note that changes to the maximum number of votes will affect the corporation’s assessment amounts.

**Number of Units Summary**

**Maximum Number of Votes \***

This is the maximum possible number of votes that can be cast (or counted) at a meeting of all the owners.

**Update Units**

- If the updated total is a correction and the maximum number of votes has never changed since the corporation was created, then enter the date that the corporation’s declaration and description were registered at the Land Registry Office.
- If the updated total is a change in the maximum number of votes since the corporation was created, then enter the date that the change took effect.

- The date may be selected using the calendar tool (click on the calendar icon) or the date can be entered in the space provided using the format: DD/MM/YYYY. For example, September 16, 2016 would be entered as: 16/09/2016.

**Number of Units Summary**

<p><b>Maximum Number of Votes *</b></p> <p>This is the maximum possible number of votes that can be cast (or counted) at a meeting of all the owners.</p> <input style="width: 100%;" type="text" value="220"/>	<p><b>Effective Date of Updated Maximum Number of Votes *</b></p> <p>If the Total Number of Voting Units changed after the corporation registration date, then enter the effective date of the change in <b>DD/MM/YYYY</b> format (or click on the calendar icon to select the date); otherwise, enter the registration date.</p> <input style="width: 100%;" type="text"/>
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[Cancel Update Units](#)

#### Step 4: Date of Turn-over meeting, if held on or after January 1, 2018

- **Has the condo corporation held its Turn-over meeting?**
  - A condo corporation is required to hold a turn-over meeting when the declarant (usually the developer or builder) no longer owns the majority of the condo corporation’s units. At the turn-over meeting, the owners elect a new board of directors, and the declarant must deliver key corporation documents to the new board.
  - Select “Yes” or “No” to answer the question: **Has the Corporation held its Turn-over Meeting?** If the answer is “No”, the corporation will be required to file a “Turn-over” return with the CAO within 90 days of holding the turn-over meeting.

**Turn-over Meeting**

If your condominium corporation has held its turn-over meeting on or after January 1, 2018, you are required to file a Turn-over Return within 90 days of the turn-over meeting.

**Has the Corporation held its Turn-over Meeting?**

No  Yes

Enter the name of the Declarant

- If you selected “Yes” for the above question, you will then be asked to select “Yes” or “No” to answer the question: **Was the turn-over meeting held on or after Jan 1, 2018?** If the answer is “No” (i.e. the turn-over meeting was held before January 1, 2018), then you can move on to next question.

- If you selected “Yes” because the turn-over meeting was held on or after Jan 1, 2018, then provide the date of the meeting. The date may be selected using the calendar tool (click on the calendar icon) or the date can be entered in the space provided using the format: DD/MM/YYYY. For example, September 16, 2016 would be entered as: 16/09/2016.

### Turn-over Meeting

If your condominium corporation has held its turn-over meeting on or after January 1, 2018, you are required to file a Turn-over Return within 90 days of the turn-over meeting.

**Has the Corporation held its Turn-over Meeting?**  
 No  Yes

**Was the turn-over meeting held on or after Jan 1, 2018?**  
 No  Yes

**Enter the Turn-over Meeting Date (DD/MM/YYYY or click the calendar icon) \***

📅

**Enter the name of the Declarant**

- **Declarant’s Name**
  - The declarant, usually the developer or the builder, registered the corporation’s declaration and description at the land registry office to create the condo corporation. Please enter the declarant’s full name in the space provided.

## Step 5: Corporation’s fiscal year start and end dates

- **Condo Corporation’s Fiscal Year**
  - A fiscal year is a period that the corporation uses for accounting purposes. Enter the month and day of the fiscal year start and end dates (you don’t need to enter any years). Examples of fiscal years are:
    - January 1 to December 31
    - April 1 to March 31
    - October 1 to September 30

### Condo Corporation Fiscal Year and Annual General Meeting Dates

Enter Fiscal Year Start (e.g. April 1): \* Enter Fiscal Year End (e.g. March 31): \*

- **Date of the most recent annual general meeting, if any has been held yet**
  - At the annual general meeting (AGM), the board reports to owners on matters such as the financial health of the corporation, any upcoming major repairs or renovations, as well as any litigation involving the corporation. The meeting agenda also includes the election of directors.
  - Enter “Yes” or “No” to the question **Has the Corporation ever held an Annual General Meeting?** If the answer is “No”, then you can move onto the next question.

- If you answered “Yes” to the above question, then enter the date of the last meeting. The date may be selected using the calendar tool (click on the calendar icon) or the date can be entered in the space provided using the format: DD/MM/YYYY. For example, September 16, 2016 would be entered as: 16/09/2016.

Has the Corporation ever held an Annual General Meeting? \*

No  Yes

If Yes, please enter the Date of Last Annual General Meeting in this format (DD/MM/YYYY): \*

 

## Step 6: Whether an order of the Superior Court of Justice is in effect appointing an inspector or administrator to the condo corporation

- **Select “Yes” or “No” to whether there is currently an order of the Superior Court of Justice appointing an inspector or administrator.**
  - If the answer is “Yes”, then you must provide the following information:
    - The date of the order. The date may be selected using the calendar tool (click on the calendar icon) or the date can be entered in the space provided using the format: DD/MM/YYYY. For example, September 16, 2016 would be entered as: 16/09/2016.
    - Select whether an inspector or administrator has been appointed using the dropdown menu.
    - The full name of inspector or administrator.
    - The address of service of the inspector or administrator.

## Step 7: Addresses

- **Email Address for Service**
  - Providing a valid email address for the condo corporation will allow for efficient communication of important information/notices by the CAO. This email address will not be made public.
- **Address for Service**
  - This is the condo corporation’s official address for receiving business and legal documents. Every condominium corporation must have a single address for service.

- **Municipal Address(es)**

- This is the address (or addresses) listed on the corporation’s declaration, if any. Municipal addresses indicate where the corporation’s buildings are located in Ontario.

### Municipal Addresses

Click on the "Add Address" button to enter the municipal address(es) contained in the declaration, if any.  
 (To edit/delete an address, click on the address or the icon at the end of the row.)

Add Address

Street 1 ↑	Street 2	City	ZIP/Postal Code	State/Province
------------	----------	------	-----------------	----------------

- To add an address, click on the “Add Address” button and enter the required information.
- Click on the “Save and Close” button to add the address and return to the form. If you don’t want to add an address, then click on the “Cancel” button to return to the form.

Create

#### Municipal Address Information

Address Line 1 \*

Address Line 2

City/Town \*

Province

Postal Code \*

Save and Close

Cancel

- To edit or delete a municipal address, click on the address under Street 1 or the icon at the end of the row.
- Selecting “Edit” will have the address information page pop up, and you will have the opportunity to change the address information.
- Selecting “delete” will remove the municipal address entirely.

### Municipal Addresses

Click on the "Add Address" button to enter the municipal address(es) contained in the declaration, if any.  
 (To edit/delete an address, click on the address or the icon at the end of the row.)

Add Address

Street 1 ↑	Street 2	City	ZIP/Postal Code	State/Province	
100 Yonge Street		Toronto	L1L2L3	Ontario	

Edit

Delete

## Step 8: Board of Directors

- **Directors: Names and appointment/election dates**

Please ensure that all current directors of the corporation are entered in this section. Condo corporations are legally required to have at least three (3) directors

- Select “Add a Director” and a pop-up box will appear.

### Board of Directors

Please ensure that all current directors for this corporation are entered below. Please note that condo corporations are required to have at least three (3) directors. It is recommended that at least two (2) directors be given permission to “Act on Behalf of” the corporation.

- To add a newly elected or appointed director, select the “Add a Director” button.
  - Please provide a unique email address for each director so they receive their invitation to create a CAO account and can access the mandatory director training.
- To delete a former director, select the icon at the end of the row and “Delete” the director.
- To edit a director’s term start date or role, select the director’s first name or icon at the end of the row and select “Edit”.

Add a Director

First Name	Last Name	Director Role	Term Start	Act On Behalf Of	Changes Pending Submission
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- Enter the director’s name, email address and term start date (date of appointment or election).
- You will also be asked whether or not the director being added will have the ability to “act on behalf” of the corporation. It is recommended that at least two (2) directors be given the ability to “act on behalf” of the corporation.
- You may also indicate the director’s role, if any, such as President, Secretary or Treasurer.

Create ×

### Add a Director

First Name *	Last Name *
<input type="text"/>	<input type="text"/>
Act on behalf of condo corporation? *	Director Role
<input type="radio"/> No <input type="radio"/> Yes	<input type="text"/>
Email	Term Start (Effective date of appointment/election) *
<input type="text"/>	<input type="text"/>

Save and Close

Cancel

- Once the director has been added, you will see their name appear in the table.

[Add a Director](#)

First Name	Last Name	Director Role ↑	Term Start	Act On Behalf Of	Changes Pending Submission
Rabia	J	President/Chair	26/11/2018	Yes	
Chloe	G	Secretary	11/04/2018	No	
Test	Account	Secretary	02/01/2019	Yes	Added - Pending Submission

- To edit/delete director information, click on the first name or the icon at the end of the row. Selecting “edit” will have the director’s information pop up, and you will have the opportunity to change this information.
- Selecting “delete” will remove the director entirely.

## Step 9: Condo Management Services

- Condo Management Company:**

- If the corporation has an agreement/contract to receive condominium services from a condominium management company, enter the company’s name and address in the “Condo Management Services” table by clicking the “Add Management Company” button.

### Condo Management Company

[Add Management Company](#)

Name ↑	Address Line 1	Address Line 2	City	State/Province	ZIP/Postal Code	
AAA Condo Management Inc.	100 Condo Street		Toronto	Ontario	M1M 1M1	←

- To edit/delete information provided for a condo management company, click on the company name or the icon at the end of the row.
- Selecting “edit” will have the condo management company’s information pop up, and you will have the opportunity to change this information.
- Selecting “delete” will remove the condo management company entirely.

### Condo Management Individual/Employee:

- If the corporation has an agreement/contract to receive condominium services from an individual condominium manager (not a company), enter the manager’s name and address in the “Condo Management Individual/Employee” table by clicking the “Add Management Individual” button.
- If a condo management company was entered in the table above, enter any employees of the company who are providing management services to the corporation by clicking the

“Add Management Individual” button. Please also select the employer company name from the dropdown list.

**Condo Management Individual/Employee**

- If the corporation has an agreement/contract to receive condominium services from an individual condominium manager (not a company), enter the manager's name and address in the table below by clicking the "Add Management Individual" button.
- If a condo management company was entered in the table above, enter any employees of the company who are providing management services to the corporation by clicking the "Add Management Individual" button.
- Please also select the employee's company name from the dropdown list.

**Add Management Individual** ←

First Name ↑	Last Name	Service Address	City	State/Province	ZIP/Postal Code	Act On Behalf Of	Changes Pending Submission
There are no records to display.							

Create ×

### Add a Manager

<b>First Name *</b> <input type="text" value="John"/>	<b>Last Name *</b> <input type="text" value="Smith"/>
<b>Act on behalf of condo corporation? *</b> <input type="radio"/> No <input checked="" type="radio"/> Yes	<b>Management Company</b> <input type="text" value="AAA Condo Management Inc."/> <input type="button" value="x"/> <input type="button" value="Q"/> ←
<b>Email *</b> <input type="text" value="jsmith@example.ca"/>	
<b>Service Address *</b> <input type="text" value="100 Condo Street"/>	<b>Service Address Line 2</b> <input type="text"/>
<b>City/Town *</b> <input type="text" value="Toronto"/>	<b>Postal Code/ZIP *</b> <input type="text" value="M1M1M1"/>
<b>Country *</b> <input type="text" value="Canada"/>	<b>Province/State *</b> <input type="text" value="Ontario"/>

- To edit/delete manager information, click on the first name or the icon at the end of the row.
- Selecting “edit” will have the manager’s information pop up, and you will have the opportunity to change this information.
- Selecting “delete” will remove the manager entirely.

## Step 10: Other Representatives (Optional)

- **Other Representatives**
  - In addition to directors and condo management service providers, the corporation can add another type of contact who will have the ability to “act on behalf” of the corporation.
  - Examples of other representatives include the corporation’s lawyer or accountant.
  - To edit/delete representative information, click on the first name or the icon at the end of the row.
  - Selecting “edit” will have the representative’s information pop up, and you will have the opportunity to change this information.
  - Selecting “delete” will remove the representative entirely.

Other Representatives (Optional)			
First Name ↑	Last Name	Role	Act On Behalf Of
Bill	Counsel	Lawyer	Yes <input type="checkbox"/>

[Add Other Representatives](#)

## Step 11: Review and Submit

- **Once you have completed entering the required information, click on the “Save and Next” button.**
  - Select the “Save and Next” button when you think you have entered the required information and want to complete the filing process.



<a href="#">Go Back</a>	<a href="#">Save and Next</a>	<a href="#">Save and Exit</a>	<a href="#">Exit</a>
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- If you have missed a required information field, you will not be able to move to the next screen. An error message will appear in the Validation Summary at the top of the form to tell you what information you are missing.

**Validation Summary**

Type of Condo Corporation is a required field.

- If you have you have entered all the required information, you will be taken to the next page to review the information to ensure it is accurate and complete.
- If you need to correct any information before you complete the filing process, click on the “Go Back” button. Correct the information and click the “Save and Next” button again.
- Before you can complete the filing process, you must confirm that the information submitted is complete and accurate by selecting the check box next to the statement

- Once you click on the “Submit Return” button, the return(s) will be filed with the CAO.

I confirm that the above information is complete and accurate to the best of my knowledge. \*

## 6. Viewing Filed Condo Returns

This next screen will show a list containing the return(s) that the system generated based on the information you provided. Click on the “Download PDF” button to view each type of return that was filed.

When you download a PDF document, it will open in a separate tab. From the new tab, you may wish to print or save a copy of the return you filed.

PDFs of filed returns can be accessed in the future by clicking on Returns History in the left-hand navigation menu.

Click on the “Proceed to Invoices” button below the Corporation Return Records table to view any assessment invoices that have been issued for the corporation based on the information provided in the filed return(s).

Corporation Profile

Contacts

Returns History ←

Invoices and Payments

Corporation Details

### Corporation Return Records

Corporation legal name: CAO CONDOMINIUM CORPORATION NO 123

Thank you for filing. Based on the Corporation Information provided, the following Returns were created:

Return Type	Fiscal Year	Created On ↓	Action
Turnover	2018-2019	06/01/2019 17:32:25	<a href="#">Download PDF</a>
Annual	2019-2020	06/01/2019 17:31:48	<a href="#">Download PDF</a> ←

←

## 7. Viewing and Paying Assessment Invoices

This next screen will show a list of each Assessment Invoice issued based on the information you provided in the filed return(s). Issued invoices can be accessed in the future by clicking on Invoices in the left-hand navigation menu.

You can either pay the current balance by selecting the “Pay Now” button or you have the option of viewing each individual invoice.

Click on an Assessment Invoice or the icon at the end of the row to view the invoice's details and payment options.

## Invoices and Payments

Corporation Profile

Contacts

Returns History

**Invoices and Payments**

Corporation Details

Corporation name: CAO CONDOMINIUM CORPORATION NO 123

### Your Account Summary

Current Balance: \$2,167.20      06/01/2019

[Pay Now](#)

### Your Account Details

#### Outstanding Invoices

Assessment Invoices

Assessment Invoice ↑	Invoice Number	Invoice Amount	Balance Payable	Status	Date Issued	
2017-2018 - Assessment Fee	INV-04896-M9N5G1	\$83.64	\$83.64	New	13 May 2018	
2018-2019 - Assessment Fee	INV-04894-NSV7K5	\$1,183.56	\$1,183.56	New	13 May 2018	
2019-2020 - Assessment Fee/Frais de quote-part	INV-07577-Z9Z4K8	\$900.00	\$900.00	New	06 January 2019	

Other Invoices

Name ↑	Invoice Number	Assessment Amount	Balance Payable	Status Reason	Created On
There are no records to display.					

#### Paid Invoices

Assessment Invoices

Assessment Invoice ↑	Invoice Number	Invoice Amount	Date Issued
There are no records to display.			

The Invoice Detail screen will show the assessment invoice information for the selected assessment period (the example below is showing the 2019-2020 assessment fiscal year, which is April 1, 2019 to March 31, 2020). From here, you can print the invoice, pay the invoice or click on the “Back to Invoices” button to return to the invoice list.

Fiscal Year: 2019-2020

Invoice Number:

INV-07577-Z9Z4K8

Invoice Date:

06/01/2019 05:32 PM

Item Name	Voting Units	Amount (CAD)
Assessment Fee/Frais de quote-part [01/04/2019 - 30/03/2020]	100.00	\$ 1200.00
Temporary Adjustment/Ajustement Temporaire [31/03/2020 - 31/03/2020]		\$ -300.00
	Assessment Total	\$ 900.00
	Account Balance	\$ (0)
	Total	\$ 900.00 (CAD)

Print Invoice

#### Payment Options:

- Pay By Credit Card and INTERAC Online
- Pay By Cheque
- Pay Later

Pay Now

Back to Invoices

**Note:** A temporary adjustment of 25% (reduction) will be shown in the 2019-2020 invoice. For more information on the temporary fee adjustment please [visit the CAO's website by clicking here.](#)

When you click on the “Print Invoice” button, the PDF of the invoice will open in a separate tab. Return to this screen to view any additional invoices.

To pay the invoice(s), please choose from the following three (3) payment options:

**OPTION 1: To pay now**

- Select “Pay By Credit Card and INTERAC Online” then click “Pay Now”;
- Choose your payment method of either Credit Card or INTERAC Online;
- If you select Credit Card – enter your credit card details, then click "Process Transaction";
- If you select INTERAC Online, click "Proceed to Online Banking"

**OPTION 2: To pay by cheque**

- Select “Pay By Cheque” then click “Pay Now”;
- Make your cheque, certified cheque or money order payable to:

**The Condominium Authority of Ontario**

P.O. Box 69038 RPO St Clair Center  
Toronto, ON M4T 3A1

- Payment in full must be received by the Condominium Authority of Ontario within 30 days of the invoice date.
- Multiple invoices can be paid by one cheque.
- Please send a copy of the invoice(s) along with the cheque.

**OPTION 3: To pay later**

- Select 'Pay Later'
- When ready to pay, login to the CAO website with your username and password, select 'My Corporations', choose the corporation from your profile and pay the outstanding invoice
- Payment in full must be received by the Condominium Authority of Ontario within 30 days of the invoice date