



# Condominium Authority of Ontario

## Guide to Filing Condo Returns and Paying CAO Assessments

### Contents

<b>1. What Are Condo Returns?</b> .....	2
<b>2. What Condo Returns Need to be Filed in 2018?</b> .....	3
<b>3. How Will the Information Provided in Condo Returns Be Used?</b> .....	3
<b>4. Who Can File Condo Returns?</b> .....	4
<b>5. Important Information Before You Begin Filing Condo Returns</b> .....	5
<b>6. Step-by-Step Instructions for Filing Condo Returns</b> .....	6
Step 1: Corporation Details Section .....	7
Step 2: Phased Condo Corporation .....	9
Step 3: Total Number of Units and Total Number of Voting Units (does not apply to Common Elements corporations).....	10
Step 4: Date of Turn-over meeting, if held on or after January 1, 2018.....	13
Step 5: Corporation's fiscal year start and end dates.....	14
Step 6: Whether an order of the Superior Court of Justice is in effect appointing an inspector or administrator to the condo corporation.....	15
Step 7: Addresses .....	15
Step 8: Board of Directors .....	17
Step 9: Condo Management Services .....	19
Step 10: Other Representatives (Optional) .....	20
Step 11: Review and Submit .....	21
<b>7. Viewing Filed Condo Returns</b> .....	21
<b>8. Viewing and Paying Assessment Invoices</b> .....	22

**Last Updated: March 2018**

## 1. What Are Condo Returns?

Starting in 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](#), 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	CONDO CORPORATION MUST FILE:	FILING DEADLINE
<b>TRANSITIONAL</b>	One-time	If created before January 1, 2018	<ul style="list-style-type: none"> <li>by March 31, 2018.</li> </ul>
<b>INITIAL</b>	One-time	If created on or after January 1, 2018	<ul style="list-style-type: none"> <li>within 90 days of being created</li> </ul>
<b>TURN-OVER</b>	One-time	If its turn-over meeting was held on or after January 1, 2018	<ul style="list-style-type: none"> <li>within 90 days of the turn-over meeting</li> </ul>
<b>ANNUAL</b>	Yearly	All condo corporations	<ul style="list-style-type: none"> <li>between January 1 and March 31 each year, <u>unless</u>:               <ul style="list-style-type: none"> <li>the condo corporation was created between January 1 and March 31 in any year as of 2018. If this is the case, the annual return must be filed within 90 days of being created.</li> </ul> </li> </ul>
<b>NOTICE OF CHANGE</b>	As Needed	when information filed in a return changes	<ul style="list-style-type: none"> <li>Within 30 days of the change</li> </ul>

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

## 2. What Condo Returns Need to be Filed in 2018?

For reference, the CAO has prepared the table below, which outlines the types of returns required to be filed in 2018, and their respective filing deadlines:

Date Condo Corporation was Created	Return(s) to be Filed in 2018	2018 Filing Deadline
Before January 1, 2018	<ul style="list-style-type: none"> <li>• Transitional (one-time)</li> <li>• Annual (yearly)</li> </ul>	March 31, 2018
January 1, 2018 to March 31, 2018	<ul style="list-style-type: none"> <li>• Initial (one-time)</li> <li>• Annual (yearly)</li> </ul>	Both returns to be filed within 90 days of condo corporation being created
April 1, 2018 to December 31, 2018	<ul style="list-style-type: none"> <li>• Initial (one-time)</li> </ul>	Within 90 days of condo corporation being created
N/A	<ul style="list-style-type: none"> <li>• Turn-over (one-time)</li> </ul>	Within 90 days of the turn-over meeting <b>IF</b> the turn-over meeting was held on or after January 1, 2018.
N/A	<ul style="list-style-type: none"> <li>• Notice of Change (as needed)</li> </ul>	Within 30 days if any information changes.

**Note:** Every condo corporation that files a return in 2018 will need to file an Annual Return between January 1 and March 31, 2019, and every year thereafter.

## 3. 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 *Condominium Act, 1998*:

- I. It will be included in a publicly available and searchable condo registry, which will be 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

Beginning April 1, 2018, 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. This public registry will be available on the CAO website and will provide 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 Public Condo Registry may not be used for commercial purposes and bulk information will not be provided. No email addresses provided to the CAO as part of a Condo Return will be published, nor will any personal information about directors, other than their names and the start dates of their terms on the board.

## II. CAO Annual Assessment

All condo corporations are required to pay an annual assessment to the CAO. After a public consultation in the summer of 2017, the annual assessment amount for each condo corporation has been set at \$1 per voting unit per month, for common elements condo corporations, the assessment would be \$1 per maximum vote per month.

The first assessment period is September 1, 2017 to March 31, 2018. Condo corporations that completed the registration process with the CAO between September 1, 2017 and February 28, 2018 have already been invoiced for the 2017-18 assessment period.

All future annual assessment periods are April 1 to March 31. Invoices for the 2018-19 assessment period will be issued using the information provided by Annual and Initial Returns filed in 2018.

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 March 31.

The *Condominium Act, 1998* 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.

## 4. Who Can File Condo Returns?

The *Condominium Act, 1998* sets out that the following people can 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 at: [www.condoauthorityontario.ca](http://www.condoauthorityontario.ca).

## 5. 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.

- If the condo corporation registered with the CAO prior to February 28, 2018, the returns process will show you the information that was provided during registration. If any of this information needs to be updated or corrected, you must make the necessary edits when filing a condo return for the first time.
- 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. For example, all corporations created on or before March 31, 2018 will need to file:

- a one-time return (either Transitional or Initial); and
- an Annual Return.

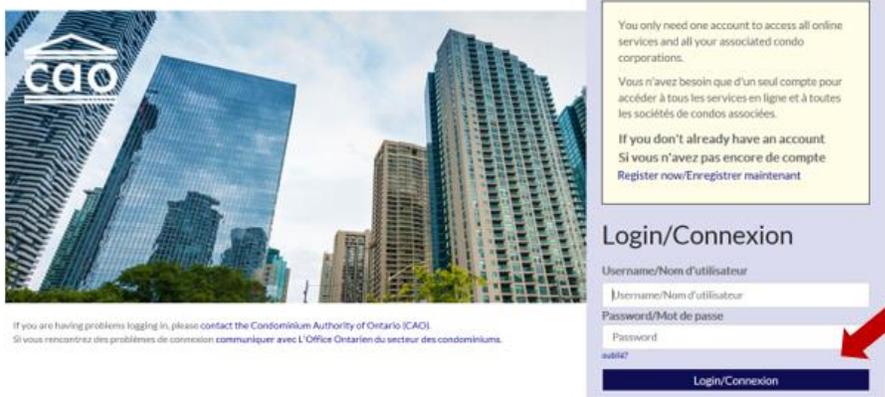
The CAO’s online condo return filing system will determine which condo return(s) need to be generated based on the information you have provided for the condo corporation. If more than one return is required to be filed, you will only need to enter the information once.

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

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



**Step 1:**  
Go to CAO's website and click on "Login".



**Step 2:**  
Enter your Username and Password and click on "Login" bar below.



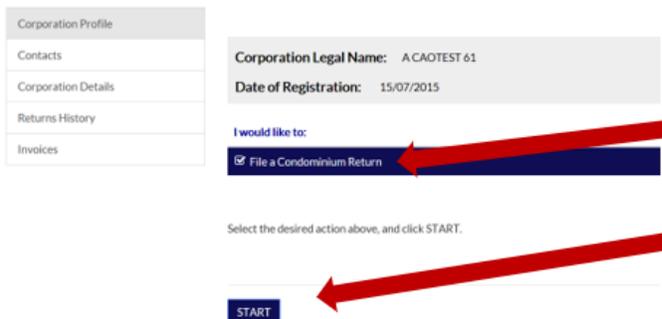
**Step 3:**  
Select your Username and select "My Corporations" from the dropdown menu.

### My Corporations



**Step 4:**  
Select/click on your Condo Corporation

### Corporation Profile



**Step 5:**  
Select "File a Condominium Return" and then 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.

### Type of Condo Corporation

A. Use the dropdown menu to select the condo corporation type: \*

B. Corporation Freehold / Leasehold \*

Condo corporation is freehold if the corporation owns the land it occupies or leasehold if the corporation leases the land it occupies.

Freehold  Leasehold

## 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](#)

<b>Date Phase Registered</b> (DD/MM/YYYY or click on calendar icon)	<b>Number of Units in Each Phase</b>	<b>Number of Voting Units in Each Phase</b>	
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.

[Update Units](#)

- 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.

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

- 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

### 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.

### Effective Date of Updated Maximum Number of Votes \*

If the Total Number of Voting 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.



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 shared with anyone outside the CAO or made public in any way.
- **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.

## Addresses

### Email Address for Service

Corporation Email Address

### Address for Service

Address Line 1 \*

Address Line 2

City \*

Postal Code/ZIP Code \*

Country \*

Province/State \*

- **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.

### 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.

## Board of Directors

Please ensure that all current directors for this corporation are entered below.

- 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 edit/delete director information, click on the first name or the icon at the end of the row.

Add a Director

First Name	Last Name	Director Role ↑	Term Start	Act On Behalf Of
------------	-----------	-----------------	------------	------------------

- Select “Add a Director” and 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 ×

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

Save and Close Cancel

## Board of Directors

Please ensure that all current directors for this corporation are entered below.

- 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 edit/delete director information, click on the first name or the icon at the end of the row.

Add a Director

First Name	Last Name	Director Role ↑	Term Start	Act On Behalf Of
Director	One		01/03/2018	Yes
Director	Two		01/01/2018	Yes
Director	Three		01/02/2018	No

- 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

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 employee’s company name from the dropdown list.

First Name \* 
 Last Name \*

Email \* 
 Management Company

Address Line 1 \* 
 City/Town \*

Address Line 2 
 Postal Code/ZIP \*

Province/State

Act on behalf of condo corporation? \*  
 No  Yes

- 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.

Condo Management Individual/Employee

Add Management Individual

First Name ↑	Last Name	Address Line 1	Address Line 2	City	State/Province	ZIP/Postal Code	
John	Smith	100 Condo Street		Toronto	Ontario	M1M 1M1	

## Step 10: Other Representatives (Optional)

### Other Representatives (Optional)

Add Other Representatives

First Name ↑	Last Name	Role	Act On Behalf Of	
Bill	Counsel	Lawyer	Yes	

- **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.

## 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.



- 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.



- 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. \*



## 7. 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.

# Returns History

Return Type	Start Date	End Date	Total Voting Units	Fiscal Year	Created On	Action
Annual	01 April 2018	31 March 2019	10	2018-2019	04 March 2018	<a href="#">Download PDF</a>
Transitional	01 September 2017	31 March 2018	10	2017-2018	04 March 2018	<a href="#">Download PDF</a>
Turnover	01 February 2018	31 March 2018	10	2017-2018	04 March 2018	<a href="#">Download PDF</a>

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).

## 8. 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.

# Invoices

Assessment Invoice	Status	Invoice Amount	Payable Amount	Date Issued	
2017-2018 - Assessment Fee	New	\$69.70	\$69.70	04 March 2018	
2018-2019 - Assessment Fee	New	\$120.00	\$120.00	04 March 2018	

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

# Invoice Detail

Corporation Profile	<b>Corporation Legal Name:</b> SAMPLE TEST CONDOMINIUM CORPORATION NO 1
Contacts	
Returns History	
Invoices	
Corporation Details	

Fiscal Year: 2018-2019

Item Name	Voting Units	Amount (CAD)
Assessment Fee	10.00	\$ 120.00
	Total	\$ 120.00 (CAD)

[Print Invoice](#)

**Payment Options:**

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

[Pay Now](#)

[Back to Invoices](#)

The Invoice Detail screen will show the assessment invoice information for the selected assessment period (the example above is showing the 2018-2019 assessment fiscal year, which is April 1, 2018 to March 31, 2019). From here, you can print the invoice, pay the invoice or click on the “Back to Invoices” button to return to the invoice list.

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