



CAO Condo Returns Guide: During Filing

Last Updated: July 7, 2023



Condominium
Authority of
Ontario

www.condoauthorityontario.ca



Table of Contents

Purpose	4
Getting Started	4
Step 1: Condominium Corporation Details Section	5
1.1 Full Legal Name of the Condominium Corporation	5
1.2 Operating Name	6
1.3 Date Registered at the Land Registry Office	6
1.4 Type of Condominium Corporation	6
Step 2: Phased Condominium Corporation	7
2.1 Was the condominium corporation registered as a phased condominium corporation?	7
Step 3: Total Number of Units and Total Number of Voting Units	10
For Standard Condominium Corporations	10
3.1 Total Number of Units	10
3.2 Total Number of Voting Units	11
3.3 Indicate for What Purposes the Units are Used For	11
For Common Elements Condominium Corporations	12
3.1 Enter the Maximum Number of Votes	12
3.2 Indicate for What Purpose the Common Elements is Used For	12
For Vacant Land Condominium Corporations	12
3.1 Enter the Total Number of Units	12
3.2 Enter the Total Number of Voting Units	13
3.3 Indicate the Types of Buildings Constructed on the Units	13
For Leasehold Condominium Corporations	14
3.1 Enter the Total Number of Units	14
3.2 Enter the Total Number of Voting Units	14
3.3 Indicate What the Units are Used For	14
Step 4: Number of Condominium Owners	15
4.1 Indicate if all units or a majority of voting units are owned by a single owner	15
Step 5: Date of Turn-over Meeting, If Held On or After January 1, 2018	16
5.1 Indicate if the condominium corporation has held its turn-over meeting	16
5.2 Declarant's Name	16
Step 6: Condominium Corporation's Fiscal Year Start and End Dates	17
6.1 Condominium Corporation's Fiscal Year	17
6.2 Date of the Most Recent Annual General Meeting	17

Step 7: Court-Appointed Inspector or Administrator.....	18
Step 8: Addresses.....	19
8.1 Email Address for Service	19
8.2 Address for Service.....	20
8.3 Municipal Address.....	20
8.4 Adding or Editing a Municipal Address.....	21
Step 9: Board of Directors	23
9.1 Directors: Names and Appointment/Election Dates	23
Step 10: Condominium Management Provider	25
10.1 Condominium Management Company.....	25
10.2 Condominium Manager	27
Step 11: Non-Director Officers and Other Representatives	30
11.1 Non-Director Officers.....	30
11.2 Other Representatives	32
Step 12: Review and Submit.....	33
12.1 Select the “Save and Next” Button.....	33
12.2 Paying Your Assessment Fees.....	35

Have a Question?

If you have a question about any of the information in this Guide, please contact us. We have a team available to answer any questions you may have.

This guide may be updated from time to time. You can access the most up-to-date version on the CAO website.

Last updated: July 7, 2023

Purpose

This guide was created to assist filers in filing their condo returns. You can use this guide to follow the step-by-step instructions throughout the returns process, or you can skip to different topics in this guide and review specific sections of the returns form.

If you are filing a condo return for the first time, we strongly recommend you review the **“CAO Condo Returns Guide (Before Filing)”** guide. The “Before Filing” guide provides introductory information you need to know before filing condo returns. You can access the “Before Filing” guide on the [CAO's website](#).

Getting Started

To file an annual return, you will need the latest version of the Google Chrome browser. Google Chrome is most compatible with the filing system compared to other browsers available. If you do not already have Google Chrome installed on your computer, you can download it for free from [Google Chrome's website](#).

Using Google Chrome, login to your CAO account and access the condominium corporation profile by following the steps below:

Step A: Go to the CAO's website and click on “Login.”

Please follow these step-by-step instructions to **create an account** or if you need assistance to **reset your password**. If you experience any problems with logging in, please contact the CAO.

Veillez suivre ces instructions étape par étape pour **créer un compte** ou si vous avez besoin d'aide pour réinitialiser votre mot de passe. Si vous rencontrez des problèmes de connexion, veuillez contacter l'OOSC.

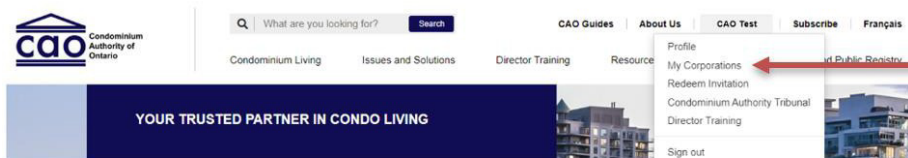
Login/Connexion

Username/Nom d'utilisateur
CAOTest123

Password/Mot de passe

Forgot your password/Mot de passe oublié

Step B: Enter your Username and Password and click on “Login/Connexion.”



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

My Corporations

Testuser Kim

To view/edit Corporation details select Corporation from the list below.

Corporation	Primary Role
ESSEX COMMON ELEMENTS CONDOMINIUM CORPORATION NO. 74	Other <input checked="" type="radio"/>
ESSEX STANDARD CONDOMINIUM CORPORATION NO. 69	Other <input type="radio"/>
ESSEX STANDARD CONDOMINIUM CORPORATION NO. 70	Other <input type="radio"/>
ESSEX STANDARD CONDOMINIUM CORPORATION NO. 71	Other <input type="radio"/>
ESSEX STANDARD CONDOMINIUM CORPORATION NO. 72	Other <input type="radio"/>
ESSEX STANDARD CONDOMINIUM CORPORATION NO. 73	Other <input type="radio"/>
ESSEX STANDARD CONDOMINIUM CORPORATION NO. 75	Other <input type="radio"/>
ESSEX STANDARD CONDOMINIUM CORPORATION NO. 76	Other <input type="radio"/>

Step D: Select your condominium corporation

Note: You will be required to file condo returns in the order that they were due. For example, if you need to file a 2018-2019 Annual Return and a 2019-2020 Annual Return, you will need to file the 2018-2019 Annual Return first.

Step 1: Condominium Corporation Details Section

1.1 Full Legal Name of the Condominium Corporation

- The full legal name of the condominium corporation is assigned by the Land Registry Office (LRO) when the condominium corporation is created (i.e., when the condominium corporation’s declaration and description were registered).
- All legal names include a region; the words “CONDOMINIUM CORPORATION NO.” and an assigned number.
- If the condominium corporation was created on or after May 5, 2001, the legal name must include the condominium corporation’s type (e.g., “STANDARD,” “COMMON ELEMENTS,” or “VACANT LAND”).

Full Legal Name of the Condo Corporation

The full name of the condo corporation is the name that was assigned to the condo corporation by the Land Registry Office (LRO) when the condo corporation was created (i.e., when the declaration and description were registered with the LRO).

ESSEX COMMON ELEMENTS CONDOMINIUM CORPORATION NO. 74

Confirm the full legal name is correct

- Please confirm the full legal name of the condominium corporation and [contact the CAO](#) if it needs to be corrected.

1.2 Operating Name

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

Condo Corporation Operating Name *

Please enter the name that the condo corporation is commonly known by. Some examples include: "Evergreen Place" or "The Fountains." If the condo corporation does not have an operating name, please enter "N/A."

Enter the operating name, if applicable

1.3 Date Registered at the Land Registry Office

- This is the date the condominium corporation was created.

Date Condo Corporation was Registered at the Land Registry Office *

01/08/2017

Confirm the date is correct

- Please confirm the date the condominium corporation was registered with the LRO and [contact the CAO](#) if it needs to be corrected.

1.4 Type of Condominium Corporation

- Select whether the condominium corporation is "Freehold" or "Leasehold". These terms apply to the land occupied by the condominium corporation.
- Freehold
 - Freehold means that the condominium corporation owns the land set out in its declaration and description.
- Leasehold
 - Leasehold means the land is not owned by the condominium corporation and is leased. The rent payable to the landowner is included as a common expense. Once the lease expires, the right of the condominium corporation's unit owners to occupy the land terminates.

- For freehold condominium corporations, select whether the condominium corporation was registered as a standard, common elements, or vacant land condominium corporation. This information is included in the declaration (and may be included in the condominium corporation's full legal name). Below is information about the different types:
- Standard Condominium Corporation:
 - Owners of this type of condominium corporation own their units and have an ownership interest in the common elements and assets (such as hallways, elevators, etc.).
- Common Elements Condominium Corporation:
 - This type of condominium corporation has no units but has common elements, for example, a road, a golf course, or a ski hill. The common interest of an owner in the condominium corporation is attached to the owner's parcel of land known as "parcel of tied land" (POTL).
- Vacant Land Condominium Corporation:
 - The buildings and/or structures were not built when the declarant registered this type of condominium corporation. Structures can be built after the declarant registers the condominium corporation. Several types of structures can be accommodated in a single development.

Step 2: Phased Condominium Corporation

2.1 Was the condominium corporation registered as a phased condominium corporation?

- If your condominium corporation was not registered as a phased condominium corporation, you may skip to Step 3.
- If you selected "Standard" under "Type of Condominium Corporation" you will be prompted to answer if the condominium corporation was registered as a phased condominium corporation.
- You will then need to indicate if all the phases were completed by September 1, 2017.

Was this condo corporation registered as a **phased condo** corporation? *
☐ No ☒ Yes

Were all phases completed by September 1, 2017? *
☒ No ☐ Yes

Select "Yes" if phased and indicate whether phases completed by Sept 1, 2017

- Please note that for phased condominium corporations created **on or after** September 1, 2017, under **Part A** you will be prompted to provide the "Total

number of **units** on the date the condominium corporation was registered at the Land Registry Office” and the “Total number of **voting units** on the date the condominium corporation was registered at the Land Registry Office”.

- The **total number of units** includes all units used for any purpose, including residential, parking, storage, and commercial units. The **total number of voting units** is the maximum number of votes that can be cast or counted at a meeting of owners.
- You will also need to provide an indication of what purposes the units in the initial phase are used for, and the number of each of these units. These options will include residential, commercial, industrial, parking, storage, and other.

The screenshot shows a form titled "A. Phased - Unit Totals on Assessment Start Date". It contains two input fields for unit counts, followed by a series of questions about unit purposes with radio button options. Two callout boxes with red arrows point to specific parts of the form: one points to the unit count fields and the other points to the purpose questions.

A. Phased - Unit Totals on Assessment Start Date

Total number of units on the date the condo corporation was registered at the Land Registry Office *

Total number of voting units on the date the condo corporation was registered at the Land Registry Office *

Please provide an indication of what purposes the units in the initial phase are used for. For helpful definitions, please place your mouse cursor over the highlighted text.

Does the initial phase have any **residential** units? *

Does the initial phase have any **commercial** units? *

Does the initial phase have any **industrial** units? *

Does the initial phase have any **parking** units? *

Does the initial phase have any **storage** units? *

Does the initial phase have any **other** units that are not residential, commercial, industrial, parking, or storage? *

Enter the total number of units and voting units on registration date

Indicate for what purposes the units are used for

- Condominium corporations can only provide the total number of units and total number of voting units if they are filing the condominium corporation's first condo return. Please confirm the registration date, the total number of units, the total number of voting units and [contact the CAO](#) if they need to be corrected.
- Please note that for phased condominium corporations created **before** September 1, 2017, if not all phases were completed before this date, under **Part A (see below)** you will be prompted to provide the total number of units and total number of voting units for the condominium corporation on September 1, 2017 (the Assessment Start Date).
- The additional information you will need to provide is the same as above. Indications of what purposes the units in the initial phase are used for, and the number of each of these units. The purposes include residential, commercial, industrial, parking, storage, and other.

A. Phased - Unit Totals on Assessment Start Date

Total Number of **Units** on September 1, 2017 *

Total Number of **Voting Units** on September 1, 2017 *

Enter the total number of units and voting units on the registration date, if before Sept 1, 2017

- If you selected “No” under “Were all phases completed by September 1, 2017?” you will also be prompted under **Part B** to “Add Condo Phase”. You will be required to provide the date the new phase was registered, the total number of units in the new phase, and the total number of voting units in the new phase.
- You will also need to provide an indication of what purposes the units in the new phase are used for, and the number of each of these units. These options will include residential, commercial, industrial, parking, storage, and other.

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

To be able to click 'Add Condo Phase', you need to fill in all the values in section A above.

Add Condo Phase

Select “Add Condo Phase”

Date Phase Registered (DD/MM/YYYY)	Total Units	Voting Units	Residential Units	Commercial Units	Industrial Units	Parking Units	Storage Units	Other Units
There are no records to display.								

- If you selected “No” under “Were all phases completed by September 1, 2017?”, **Part C** will calculate the total number of units, voting units, and the type and number of those units, based on the information that you provided in **Part A and Part B**.

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

Total Number of Units *

Total Number of Voting Units *

Please provide an indication of what purposes the units in this condo corporation are used for. For helpful definitions, please place your mouse cursor over the highlighted text. The sum of all the units that are provided in the fields below must equal the number of units provided in the "Total Number of Units" field.

Does the corporation have any residential units? *

☐ No ☐ Yes

Does the condo corporation have any commercial units? *

☐ No ☐ Yes

Does the condo corporation have any industrial units? *

☐ No ☐ Yes

Does the condo corporation have any parking units? *

☐ No ☐ Yes

Does the condo corporation have any storage units? *

☐ No ☐ Yes

Does the condo corporation have any other units that are not residential, commercial, industrial, parking, or storage? *

☐ No ☐ Yes

The system automatically calculates total number of units and voting units in Part C

Step 3: Total Number of Units and Total Number of Voting Units

Condominium corporations can only provide the total number of units and the total number of voting units if they are filing the condominium corporation's first condo return. Please confirm the registration date, the total number of units, the total number of voting units, and [contact the CAO](#) if they need to be corrected.

For Standard Condominium Corporations

3.1 Total Number of Units

- The total number of units includes all units used for any purpose, including residential, parking, storage, and commercial units. This total number of units should be listed in the condominium corporation's declaration.

3.2 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 owners. Please ensure that you are entering the correct total number of voting units as this number is used to calculate the condominium corporation's assessment fee amount.

3.3 Indicate for What Purposes the Units are Used For

- These options will include residential, commercial, industrial, parking, storage, and other. You will need to provide the number of each of these units. The total number of units and purposes that the units are used for should be found in the condominium corporation's declaration.

The screenshot shows a form titled "Number of Units Summary". It contains two input fields: "A. Total Number of Units" and "B. Total Number of Voting Units". Below these is a paragraph of instructions: "Please provide an indication of what purposes the units in this condo corporation are used for. For helpful definitions, please place your mouse cursor over the highlighted text. The sum of all the units that are provided in the fields below must equal the number of units provided in the 'Total Number of Units' field." This is followed by six questions, each with a "No" or "Yes" radio button option. The questions are: "Does the corporation have any residential units?", "Does the condo corporation have any commercial units?", "Does the condo corporation have any industrial units?", "Does the condo corporation have any parking units?", "Does the condo corporation have any storage units?", and "Does the condo corporation have any other units that are not residential, commercial, industrial, parking, or storage?". Red arrows point from text boxes to specific parts of the form: one arrow points from "Enter the total number of units and voting units" to both input fields; another arrow points from "Indicate for what purposes the units are used for" to the "residential units" question.

Number of Units Summary

A. Total Number of Units *

B. Total Number of Voting Units *

Please provide an indication of what purposes the units in this condo corporation are used for. For helpful definitions, please place your mouse cursor over the highlighted text. The sum of all the units that are provided in the fields below must equal the number of units provided in the "Total Number of Units" field.

Does the corporation have any residential units? *

Does the condo corporation have any commercial units? *

Does the condo corporation have any industrial units? *

Does the condo corporation have any parking units? *

Does the condo corporation have any storage units? *

Does the condo corporation have any other units that are not residential, commercial, industrial, parking, or storage? *

Enter the total number of units and voting units

Indicate for what purposes the units are used for

For Common Elements Condominium Corporations

3.1 Enter the Maximum Number of Votes

- This is the number of votes that can be cast or counted at an owners' meeting for a common elements condominium corporation. Please ensure the correct number is entered as the maximum number of votes will be used to calculate the condominium corporation's assessment fee amount.

3.2 Indicate for What Purpose the Common Elements is Used For

- Provide a general indication of the use or purpose of the common elements, such as a golf course, ski hill, or road

The screenshot shows a form titled "Number of Units Summary". It contains two input fields. The first field is labeled "Maximum Number of Votes *" and has a red arrow pointing to it from a box on the right that says "Enter maximum number of votes". The second field is labeled "Please provide a general indication of the use of the common element condominium corporation or what purpose it has (e.g., ski hill, road, or park) *" and has a red arrow pointing to it from a box on the right that says "Indicate for what purpose the common elements is used for".

For Vacant Land Condominium Corporations

3.1 Enter the Total Number of Units

- The total number of units includes all units used for any purpose, including residential, parking, storage, and commercial units. The total number of units should be listed in the condominium corporation's declaration.

3.2 Enter the 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 owners. Please ensure that you are entering the correct total number of voting units as this number is used to calculate the condominium corporation's assessment fee amount.

3.3 Indicate the Types of Buildings Constructed on the Units

- Provide an indication of the types of buildings that are constructed on the units in this condominium corporation or whether the units are vacant lots.
- These options will include vacant lots, residential buildings, commercial buildings, industrial buildings, and other building types. You will need to provide the number of units which contain a certain building type.

The screenshot shows a form titled "Number of Units Summary". It contains two input fields: "A. Total Number of Units" and "B. Total Number of Voting Units". Below these is a paragraph of instructions: "Please provide an indication of the types of buildings that are constructed on the units in this condo corporation. For helpful definitions, please place your mouse cursor over the highlighted text. The sum of all the units that are provided in the fields below must equal the number of units provided in the 'Total Number of Units' field." This is followed by five questions, each with "No" and "Yes" radio button options. The questions are: "Does the condo corporation contain any units that are vacant lots?", "Does the condo corporation contain any units with residential buildings?", "Does the condo corporation contain any units with commercial buildings?", "Does the condo corporation contain any units with industrial buildings?", and "Does the condo corporation have any units which contain other building types that are not used for residential, commercial, or industrial purposes?". Red arrows point from text boxes on the right to the input fields and the first question.

Number of Units Summary

A. Total Number of Units *

B. Total Number of Voting Units *

Please provide an indication of the types of buildings that are constructed on the units in this condo corporation. For helpful definitions, please place your mouse cursor over the highlighted text. The sum of all the units that are provided in the fields below must equal the number of units provided in the "Total Number of Units" field.

Does the condo corporation contain any units that are **vacant lots**? *

Does the condo corporation contain any units with **residential buildings**? *

Does the condo corporation contain any units with **commercial buildings**? *

Does the condo corporation contain any units with **industrial buildings**? *

Does the condo corporation have any units which contain **other building types** that are not used for residential, commercial, or industrial purposes? *

Enter the total number of units and voting units

Indicate the types of buildings constructed

For Leasehold Condominium Corporations

3.1 Enter the Total Number of Units

- The total number of units includes all units used for any purpose, including residential, parking, storage, and commercial units. This total number of units should be listed in the condominium corporation's declaration.

3.2 Enter the 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 owners. Please ensure that you are entering the correct total number of voting units as this number is used to calculate the condominium corporation's assessment fee amount.

3.3 Indicate What the Units are Used For

- These options will include residential, commercial, industrial, parking, storage, and other. You will need to provide the number of each of these units. The total number of units and purposes that the units are used for should be found in the condominium corporation's declaration

The screenshot shows two parts of a web form. The top part, 'Type of Condo Corporation', has a section 'Select the condo corporation type' with radio buttons for 'Freehold' and 'Leasehold'. The 'Leasehold' option is selected. The bottom part, 'Number of Units Summary', contains two input fields: 'A. Total Number of Units' and 'B. Total Number of Voting Units'. Below these are several questions about unit types, each with 'No' and 'Yes' radio buttons. The questions are: 'Does the corporation have any residential units?', 'Does the condo corporation have any commercial units?', 'Does the condo corporation have any industrial units?', 'Does the condo corporation have any parking units?', 'Does the condo corporation have any storage units?', and 'Does the condo corporation have any other units that are not residential, commercial, industrial, parking, or storage?'. Red arrows point from a text box on the right to the input fields and the first question. The text box says 'Enter the total number of units and voting units'. Another text box on the right says 'Indicate for what purposes the units are used for'.

Type of Condo Corporation

Select the condo corporation type *

☐ Freehold ☒ Leasehold

Number of Units Summary

A. Total Number of Units *

B. Total Number of Voting Units *

Please provide an indication of what purposes the units in this condo corporation are used for. For helpful definitions, please place your mouse cursor over the highlighted text. The sum of all the units that are provided in the fields below must equal the number of units provided in the "Total Number of Units" field.

Does the corporation have any residential units? *

☐ No ☐ Yes

Does the condo corporation have any commercial units? *

☐ No ☐ Yes

Does the condo corporation have any industrial units? *

☐ No ☐ Yes

Does the condo corporation have any parking units? *

☐ No ☐ Yes

Does the condo corporation have any storage units? *

☐ No ☐ Yes

Does the condo corporation have any other units that are not residential, commercial, industrial, parking, or storage? *

☐ No ☐ Yes

Enter the total number of units and voting units

Indicate for what purposes the units are used for

Step 4: Number of Condominium Owners

4.1 Indicate if all units or a majority of voting units are owned by a single owner

- Many condominium corporations have multiple owners, while in some condominium corporations, one owner owns all or most of the units and voting units.
- Select “Yes” or “No” to answer the question: “Are all units owned by a single owner?” If the answer is “Yes”, you will then be asked to select a description that best describes the single owner. The options include individual, declarant, builder/developer, real estate asset management company or REIT, or other. Hover your cursor over each of these options for a definition of these terms.

Number of Condo Owners

Many condo corporations have multiple condo owners, while in some condo corporations one owner owns all or most of the units and voting units.

Are all units owned by a single owner? *

☐ No ☒ Yes

Which description best describes the single owner? *

☐ Individual ☐ Declarant ☐ Builder/Developer ☐ Real Estate asset management company or REIT ☐ Other

Select “Yes” or “No” if all units are owned by a single owner and select a description for the single owner, if applicable

- If the answer is “No”, you will then be asked to select “Yes” or “No” to answer the question: “Are a majority of the voting units owned by a single owner?” If the answer is “Yes”, you will then be asked to select a description that best describes the single owner. The options include individual, declarant, builder/developer, real estate asset management company or REIT, or other. If the answer is “No”, then you can move on to the next question.

Number of Condo Owners

Many condo corporations have multiple condo owners, while in some condo corporations one owner owns all or most of the units and voting units.

Are all units owned by a single owner? *

☒ No ☐ Yes

Are a majority of the voting units owned by a single owner? *

☐ No ☒ Yes

Which description best describes the single owner? *

☐ Individual ☐ Declarant ☐ Builder/Developer ☐ Real Estate asset management company or REIT ☐ Other

Select “Yes” or “No” if a majority of voting units are owned by a single owner and select a description for the single owner, if applicable

Step 5: Date of Turn-over Meeting, If Held On or After January 1, 2018

5.1 Indicate if the condominium corporation has held its turn-over meeting

- A condominium corporation is required to hold a turn-over meeting when the declarant (usually the developer or builder) no longer owns the majority of the condominium corporation's units. At the turn-over meeting, the owners elect a new board of directors, and the declarant must deliver key condominium corporation documents to the new board.
- Select "Yes" or "No" to answer the question: "Has the condominium corporation held its turn-over meeting?" If the answer is "No", the condominium 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 the condo corporation has held its **turn-over meeting** on or after January 1, 2018, the condo corporation will be 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? * **Enter the Turn-over Meeting Date ***

☐ No ☒ Yes

Select "Yes" or "No" if a turn-over meeting was held, and if it was held on or after Jan 1, 2018, if applicable.

Enter turn-over meeting date, if applicable

The screenshot shows a form titled "Turn-over Meeting". It contains an introductory paragraph, two radio button questions, and a date entry field. Red arrows point from a text box on the right to the "Yes" radio button of the first question, the "Yes" radio button of the second question, and the date entry field.

- 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 the 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.

5.2 Declarant's Name

- The declarant, usually the developer or the builder, registered the condominium corporation's declaration and description at the Land Registry Office to create the condominium corporation. Please enter the declarant's full name in the space provided.

Enter the name of the Declarant:

Enter name of declarant

Step 6: Condominium Corporation's Fiscal Year Start and End Dates

6.1 Condominium Corporation's Fiscal Year

- A fiscal year is a period that the condominium corporation uses for accounting purposes. Enter the month and the day of the fiscal year's start date and end date (you do not 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

Start Month *

January

Start Day *

1

End Month *

January

End Day *

1

Enter the fiscal year's start month and start day

6.2 Date of the Most Recent Annual General Meeting

- Enter "Yes" or "No" to the question "Has the condo corporation held at least one annual general meeting?" If the answer is "No", then you can move on to the next question.
- If you answered "Yes" to the above question, then enter the date of the most recent annual general 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, October 14, 2018, would be entered as: 14/10/2018.

Date of Last Annual General Meeting

Has the condo corporation held at least one annual general meeting? *

☐ No ☒ Yes

Please enter the date of the most recent annual general meeting held by the condo corporation in this format (DD/MM/YYYY): *

DD/MM/YYYY



Select "Yes" or "No" if an AGM was held, and enter the date of the last AGM, if applicable

- Once a date is provided, you will then be asked to select the fiscal year that the most recent annual general meeting was held for by using the drop-down menu.
- If it is your condominium corporation's first AGM, you may select the option "N/A (This is the first AGM)".
- Once a fiscal year is selected, you will then be asked the question: "Is this AGM date a new date or a correction to the previously provided AGM date?"
 - If "New Date" is selected, this indicates that the condominium corporation has held an AGM since providing the previous date and the AGM date provided is the date of the new and most recent AGM.
 - If "Correction" is selected, this indicates that the AGM date provided corrects an incorrect previous AGM date which was previously filed.

What fiscal year was this particular AGM date held for? *

Is this AGM date a new date or a correction to the previously provided AGM date? *

☐ New Date ☐ Correction

Select the fiscal year for the condominium corporation's most recent AGM date

Indicate if the AGM date provided is a new date or a correction

Step 7: Court-Appointed Inspector or Administrator

- 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 court 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.
 - The full name of the inspector or administrator.

- The address of service of the inspector or administrator. When adding an address, you can use the “search for address” function to look for the address of service of the inspector or administrator. If you cannot locate the correct address by using the address function, select “No” under “Did you find the correct address?” and manually enter all the required information.

Court-Appointed Inspector or Administrator

Is there currently an order of the Superior Court of Justice appointing an **inspector or administrator**? * ☐ No ☒ Yes

Date of the Superior Court Order * DD/MM/YYYY

Inspector or Administrator * ☐ Inspector ☐ Administrator

Name of Inspector/Administrator *

Please search for the address here

Start typing here ...

Did you find the correct address? ☐ No ☒ Yes

Address Line 1 * Address Line 2

City * Postal Code *

Country * Province *

Canada Ontario

Select “Yes” or “No” if an inspector or administrator was appointed. Enter the date of the court order.

Select whether an “Inspector” or “Administrator” was appointed. Enter the full name.

Search for the address for service of the inspector or administrator.

Step 8: Addresses

8.1 Email Address for Service

Email Address for Service

This is the email address that the condo corporation would like to receive notices and other correspondence from the CAO.

Condo Corporation Email Address *

Enter email address for service

- Provide a valid email address that the condominium corporation prefers to receive important notices and updates from the CAO. This email address will not be made public.

8.2 Address for Service

- This is the condominium corporation's official address for receiving business and legal documents. Every condominium corporation must have a single address for service.
- When adding an address, you can use the "search for address" function to look for your condominium corporation's address for service. If you cannot locate the correct address by the address search function, select "No" under "Did you find the correct address?" and manually enter all the required information.

The screenshot shows a form titled "Address for Service" with a subtitle: "This is the condo corporation's address for receiving business and legal documents by prepaid mail." Below the subtitle is a section "Please search for the address here" containing a text input field with the placeholder "Start typing here ...". To the right of this field is a red arrow pointing left, originating from a callout box that says "Search for the address for service". Below the search section is a question "Did you find the correct address?" with radio button options for "No" (selected) and "Yes". The form then has two columns of input fields: "Address Line 1 *" and "Address Line 2" (text inputs), "City *" and "Postal Code *" (text inputs), and "Country *" (a dropdown menu) and "Province/State" (a dropdown menu).

8.3 Municipal Address

- Select if the condominium corporation has a municipal address. This would be the street address where the condominium corporation's units are located.
- Please refer to your condominium corporation's declaration and provide the municipal address indicated there. If the condominium corporation's declaration has multiple municipal addresses, please provide the first municipal address listed in the declaration.
- If the condominium corporation's declaration does not contain a municipal address, please provide the street address where the condominium corporation is located.

Municipal Address

Does this corporation have a municipal address? * How many municipal addresses does this corporation have? *

☐ No ☒ Yes

Please click on the "Add Address" button to enter the municipal address.

Please refer to your condominium corporation's declaration and provide the municipal address indicated there. If the condominium corporation's declaration has multiple municipal addresses, please provide the first municipal address listed in the declaration.

If the condominium corporation's declaration does not contain a municipal address, please provide the street address where the condominium corporation is located.

Add Address

Street 1 ↑	Street 2	City	Postal Code	State/Province
There are no records to display.				

Callouts:

- Select "Yes" or "No" if the condominium corporation has a municipal address
- Enter the number of municipal addresses, if any

8.4 Adding or Editing a Municipal Address

- 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. To return to the main form without adding an address, click on the "Cancel" button.
- When adding an address, use the "search for address" function to look for your condominium corporation's municipal address. The "search for address" function ensures that a valid Canada Post address is added.

Create

Municipal Address Information

Please search for the address here

Start typing here ...

Did you find the correct address?

☐ No ☒ Yes

Address Line 1 *

Address Line 2

City *

Province *

Ontario

Postal Code *

Save and Close Cancel

Search for the municipal address

- To edit or delete a municipal address, click on the “Edit/Delete” button at the end of the row where the address is listed.
 - Selecting “Edit” will cause the municipal address information to pop up, and you will have the opportunity to edit some of this information.
 - Selecting “Delete” will allow you to delete the address entirely.
- Selecting “Edit” will cause the municipal address information to pop up, and you will have the opportunity to edit some of this information. Selecting “Delete” will allow you to delete the address entirely.

Add Address				
Street 1 ↑	Street 2	City	Postal Code	State/Province
100 Yonge St		Toronto	M5C 2W1	Ontario
Edit/Delete				
Edit				
Delete				

Select the “Edit/Delete” button to edit or delete the address

Step 9: Board of Directors

9.1 Directors: Names and Appointment/Election Dates

- Please ensure that all current directors of the condominium corporation are entered in this section.
- Condominium corporations are legally required to have at least three (3) directors.
- You must also identify which director occupies the condominium corporation's president officer role.
- Additionally, a secretary officer role must also be indicated in either the "Board of Directors" section or the "Non-Director Officers and Other Representatives" section.

Lastly, you must identify the total number of positions on the board of directors (including vacant and filled positions).

Board of Directors

Please list all of the current directors for this condo corporation. Please note that condo corporations are required to have a least three (3) directors.

Helpful Tips:

- **Permissions:** It is recommended that at least two (2) directors be given "Full Access" to ensure continuous access to the condo corporation profile.
- **Adding Directors:** Select the "Add a Director" Button.
- **Deleting Directors:** Click on the Edit/Delete button at the end of the row and then select "Delete".
- **Editing/Updating Director Information:** To edit or update a director's term start date, officer role, or how they became a board member (whether they were elected, re-elected, or appointed), please click the "Edit/Delete" button at the end of the row and then select "Edit".
- **Unique Email Address Required:** Provide a unique email address for each director listed. This ensures that new directors receive an invitation to create an account with the CAO and can access the mandatory director training. If a director was added in a previous condo return without a unique email address, please note that you will be required to delete and then re-add the individual to add the unique email address for the individual.
- **Directors with an Existing CAO Account:** For directors who already have a CAO account or who have already completed director training, please provide the same email address and the exact same spelling of their first and last name that they used to create their account and complete the training. This ensures that their completed training is linked to the condominium corporation.

Total Number of Positions on the Board: *

Assuming that all of the positions on the board were full, how many people would be on your board of directors? For example, if your board of directors has a total of 5 positions but only 3 directors currently sit on the board, you would still indicate 5 positions in the field below.

Add a Director

First Name	Last Name	Officer Role	Additional Officer Role	Term Start	Permissions	Email	Changes Pending Submission
There are no records to display.							

Enter the total number of positions on the board.

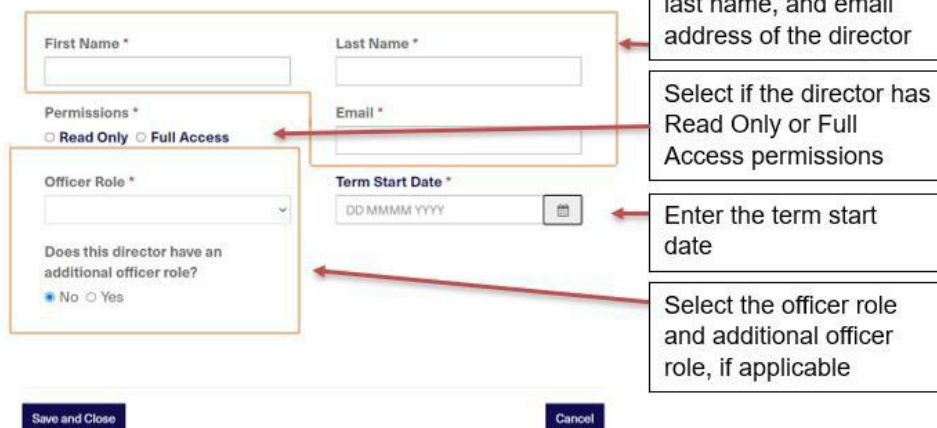
Select "Add a Director"

- Select the “Add a Director” button and a pop-up window will appear.
- Enter the director’s name, email address, and term start date (date of election, re-election, or appointment). Please note that term start dates for directors exceeding four years will not be accepted by the condo returns filing system.
- If you are adding a director who already has an account with the CAO, ensure that you enter the first name, last name, and email address of the director as it appears on their CAO personal profile.
- Please indicate whether the director being added will have Full Access or Read Only permissions. It is recommended that at least two (2) directors be given Full Access permissions.
- You must also indicate the director’s role, if any, such as President, Secretary, or Treasurer. If this director does not have an officer role, you may select “No Officer Role”.
- If the director has two officer roles, you may select “Yes” under “Does this director have an additional officer role?” After doing so, you will be able to select the director’s additional role.

 Create

Add a Director

- **Unique Email Address Required:** Provide a unique email address for each director listed. This ensures that new directors receive an invitation to create an account with the CAO and can access the mandatory director training.
- If you have added a director in a previous condo return without a unique email address, please note that you will be required to delete and then re-add the individual to add the unique email address for the individual.
- **Directors with an Existing CAO Account:** For directors who already have a CAO account or who have already completed director training, please provide the same email address and the exact same spelling of their first and last name that they used to create their account and complete the training. This ensures that their completed training is linked to the condominium corporation.
- **Permissions:** It is recommended that at least two (2) directors be given “Full Access” privileges to ensure continuous access to the condo corporation profile.
- **Other Roles:** Please note that if an individual has been added as an other representative and you want to add them to another role (e.g., as a director), you must delete the individual from the other representative role before adding them as a condo director or a manager.



The form contains the following fields and callouts:

- First Name *** and **Last Name ***: Callout: "Enter the first name, last name, and email address of the director"
- Email ***: Callout: "Enter the first name, last name, and email address of the director"
- Permissions ***: Radio buttons for **Read Only** and **Full Access**. Callout: "Select if the director has Read Only or Full Access permissions"
- Term Start Date ***: Date input field with a calendar icon. Callout: "Enter the term start date"
- Officer Role ***: Dropdown menu. Callout: "Select the officer role and additional officer role, if applicable"
- Does this director have an additional officer role?**: Radio buttons for **No** (selected) and **Yes**. Callout: "Select the officer role and additional officer role, if applicable"

Buttons at the bottom: **Save and Close** and **Cancel**.

Step 10: Condominium Management Provider

10.1 Condominium Management Company

- Select if the condominium corporation has an agreement to receive Condominium management services. If you selected “No” under “Does the condo corporation have an agreement to receive condo management services?”, select if the condominium corporation is self-managed. If you selected “Yes” under “Is the condo corporation self-managed?”, you may move on to Step 11. Otherwise, please proceed with Step 10.

The screenshot shows a form titled "Condo Management Provider". It contains two questions, each with "No" and "Yes" radio button options. The first question is "Does the condo corporation have an agreement to receive condo management services? *". The second question is "Is the condo corporation self-managed?". A callout box on the right side of the form contains the text: "Select 'Yes' or 'No' if there is a condo management company or condo manager". Two red arrows point from this callout box to the "No" radio button of the first question and the "No" radio button of the second question.

Condo Management Provider

Does the condo corporation have an agreement to receive condo management services? *

☒ No ☐ Yes

Is the condo corporation self-managed?

☒ No ☐ Yes

Select "Yes" or "No" if there is a condo management company or condo manager

- Enter the management company's name and address in the "Condo Management Company" table by clicking the "Add Management Company" button.
- Please note that only licensed condominium management companies and condominium managers can provide condominium management services. The CAO verifies whether the condominium management companies and condominium managers entered are licensed or not.
- To edit or delete the information provided for a condominium management company, click on the "Edit/Delete" button at the end of the row where the company is listed.
- Selecting "Edit" will cause the condominium management company's information to pop up, and you will have the opportunity to edit some of this information. Selecting "Delete" will allow you to delete the condominium management company entirely.

Condo Management Company

Please list any condo management companies providing condo management services to the condo corporation. Note that condo corporations could only enter into an agreement with a condo management provider to receive condo management services if the provider is licensed under the *Condominium Management Services Act, 2015*.

Enter any employees of the management company who are providing management services to the condominium corporation in the table: "Condominium Manager".

Add Management Company

Name ↑	Licence Number	Service Address	Service Address Line 2	City	Postal Code	Changes Pending Submission
There are no records to display.						

Select to add condo management company

- When adding a management company, you can use the "Search by Name" or "Search by Licence Number" functions to look for your condominium corporation's management company. If you cannot locate your condominium management company, select "No" under "Did you find the correct management company?" and manually enter all the required information.

Add Management Company

Please enter the name or licence number of the condo management company in the fields below. You will need to search the condo management company by either their "Legal Name", "Licensed as" name, or licence number as indicated on the Condominium Management Regulatory Authority of Ontario (CMRAO) website.

Search by Name

or

Search by Licence Number

Did you find the correct management company?

☐ No ☒ Yes

Search for CMRAO licensed name or licence number

- Enter the management company's address for service by using the address search function under "Please search for the address here". If you cannot locate the correct address by using the address search function, select "No" under "Did you find the correct address?" and manually enter all the required information.
- Select the "Effective Start Date" by clicking on the calendar icon. The "Effective Start Date" is the day the management company was contracted to begin managing the condominium corporation.

Please search for the address here

Start typing here ...

Did you find the correct address?
☐ No ☒ Yes

Service Address *

Service Address Line 2

City *

Postal Code *

Province/State *

Country

Effective Start Date *

Save and Close Cancel

Search for the address for service for the management company

Enter the date the condo management company began managing the condominium corporation

10.2 Condominium Manager

- To add any condominium managers that provide condominium management services to the condominium corporation, select the “Add Condominium Manager” button.
- Please note that only licensed condominium management companies and condominium managers can provide condominium management services. The CAO verifies whether the condominium management companies and condominium managers entered are licensed or not.

Condominium Manager

Please indicate any condominium manager:

1. With whom the condominium corporation has entered into an agreement/contract to receive condominium management services; and/or
2. Any condominium manager who is employed by a condominium management company entered in the section above and who provides condominium management services to the condominium corporation.

Add the condominium manager's name and other information in the table below by clicking on the “Add Condominium Manager” button.

Add Condominium Manager

First Name ↑	Last Name	Licence Number	Service Address	City	Postal Code	Permissions	Email	Changes Pending Submission
There are no records to display.								

Select “Add Condominium Manager”

- To edit or delete condominium manager information, click on the “Edit/Delete” button at the end of the row where the condominium manager is listed.
- Selecting “Edit” will cause the condominium manager’s information to pop up, and you will have the opportunity to edit some of this information. Selecting “Delete” will allow you to delete the condominium manager entirely.
- When adding a condominium manager, you can use the “Search by Name” or “Search by Licence Number” function to look for the condominium manager.
- If you cannot locate the condominium manager, select “No” under “Did you find the correct manager?” and manually enter all the required information.

Add Condominium Manager

Please enter the name or licence number of the condo manager in the fields below. You will need to search the condo manager by either their “Legal Name”, “Licensed as” name, or licence number as indicated on the Condominium Management Regulatory Authority of Ontario (CMRAO) website.

Search by Name

e.g. First Name Last Name

or

Search by Licence Number

e.g. 0001234567

Did you find the correct manager?

☐ No
 ☒ Yes

Search for CMRAO licensed name or licence number

- If the individual has a CAO account, please remember to enter the first name, last name, and email address for this individual as it appears on their CAO personal profile.

- Please ensure that the CMRAO licence information (i.e., CMRAO Licensed Name and Manager Licence Number) and the CAO account information (i.e., First Name, Last Name and Email) you entered are for the same individual.

If you are unable to find the condo manager you are looking for using the search fields above, you can input the information manually as well. If you are using the manual input function, please ensure you provide the condo manager's "Licensed as" name and their licence number as they appear on the CMRAO website.

CMRAO Licensed Name *

Manager Licence Number

Please ensure that the CMRAO licence information above (i.e. **CMRAO Licensed Name** and **Manager Licence Number**) and the CAO account information below (i.e. **First Name**, **Last Name** and **Email**) are for the same individual.

If this individual already has a CAO account, please enter the first name, last name, and email address for this individual as it appears on their CAO personal profile.

If you would like to change the email address for this individual, please note that you must contact the CAO to do so. The CAO can be reached using the information found on our Contact Us page.

First Name *

Last Name *

Act on behalf of condo corporation? *

☐ No ☐ Yes

Management Company



Email *

Enter the first name, last name, and email address of the individual's CAO account

- Enter the condominium manager's address for service by using the address search function under "Please search for the address here". The condominium manager's address for service can be the same or different from the address for service of the company they work for. If you cannot locate the correct address by using the address search function, select "No" under "Did you find the correct address?" and manually enter all the required information. Select the "Effective Start Date" by clicking on the calendar icon. The "Effective Start Date" is the day the management individual was contracted to begin managing the condominium corporation.

Please search for the address here

Start typing here ...

Search for the address for service

Did you find the correct address?

☐ No ☒ Yes

Service Address *

Service Address Line 2

City *

Postal Code *

Province/State *

Ontario

Country

Canada

Effective Start Date *

DD MMMM YYYY

Enter the date the condo manager began managing the condominium corporation

Save and Close

Cancel

Step 11: Non-Director Officers and Other Representatives

11.1 Non-Director Officers

- In addition to directors and condominium management service providers, the condominium corporation can add non-director officers.

Non-Director Officers and Other Representatives

Please add any other non-director officers and other representatives of the condo corporation. Please note that any directors or condominium managers for the condo corporation should not be listed here.

Add Individual

Select to add the non-director officer

First Name ↑	Last Name	Title	Officer Role	Permissions	Email	Changes Pending Submission
	Contact for GREY CONDOMINIUM CORPORATION NO. 93			Full Access		Edit/Delete

Select to edit or delete the non-director officer

- To add a non-director officer, select the “Add Individual” button and a pop-up window will appear. Enter the non-director officer’s name, email address, and whether they have Full Access or Read Only permissions.
- If you are adding an individual who already has an account with the CAO, ensure that you enter the first name, last name, and email address of the individual as it appears on their CAO personal profile.
- To add the officer role of the individual, select “Yes” to the question: “Does this individual have an officer role?” Select the officer role by using the drop-down menu.
- Select the “Effective Start Date” by clicking on the calendar icon. The “Effective Start Date” is the day the individual was elected or appointed as a non-director officer of the condominium corporation.

Add Non-Director Officer or Other Representative

The form contains the following fields and options:

- First Name *** and **Last Name ***: Text input fields for the individual's name.
- Email ***: Text input field for the individual's email address.
- Permissions ***: Radio buttons for **Read Only** and **Full Access**.
- Does this individual have an officer role? ***: Radio buttons for **No** and **Yes** (selected).
- Officer Role ***: A dropdown menu to select the officer role.
- Term Start Date (Effective date of appointment) ***: A date input field with a calendar icon.

Callout boxes provide additional instructions:

- Enter the first name, last name, and email of the non-director officer
- Select if the non-director officer has Read Only or Full Access permissions
- Select “Yes” to add the non-director officer
- Select the officer role
- Enter the effective term start date

Buttons at the bottom: **Save and Close** and **Cancel**.

- To edit or delete a non-director officer, click on the “Edit/Delete” button at the end of the row where the individual is listed.
- Selecting “Edit” will cause the individual’s information to pop up, and you will have the opportunity to edit some of this information. Selecting “Delete” will allow you to delete the individual entirely.

11.2 Other Representatives

- In addition to directors and condominium management service providers, the condominium corporation can add additional representatives.
- Examples of other representatives include the condominium corporation's lawyer or accountant.

Non-Director Officers and Other Representatives

Please add any other non-director officers and other representatives of the condo corporation. Please note that any directors or condominium managers for the condo corporation should not be listed here.

Add Individual → Select to add the other representative

First Name ↑	Last Name	Title	Officer Role	Permissions	Email	Changes Pending Submission
	Contact for GREY CONDOMINIUM CORPORATION NO. 93			Full Access		Edit/Delete → Select to edit or delete the other representative

- To add another representative, select the “Add Individual” button and a pop-up window will appear. Enter the other representative’s name, email address, title, and whether they have Full Access or Read Only permissions.

Create

Add Non-Director Officer or Other Representative

Enter the first name, last name, and email of the other representative

Select if the other representative has Read Only or Full Access permissions

Select “No” to add the other representative

Select the title

First Name *

Last Name *

Permissions *
☐ Read Only ☐ Full Access

Does this individual have an officer role? *
☒ No ☐ Yes

Email *

Title *

Save and Close **Cancel**

- To edit or delete an other representative, click on the “Edit/Delete” button at the end of the row where the individual is listed.

- Selecting “Edit” will cause the individual’s information to pop up, and you will have the opportunity to edit some of this information. Selecting “Delete” will allow you to delete the individual entirely.

Step 12: Review and Submit

12.1 Select the “Save and Next” Button

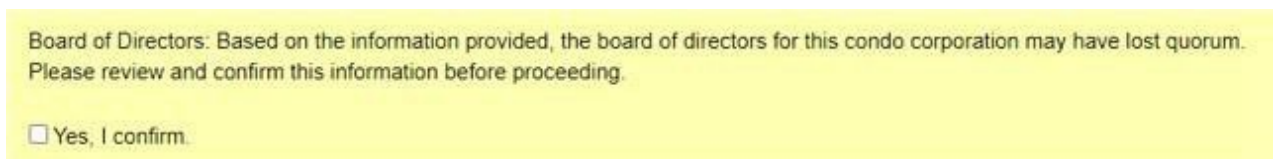
- Select the “Save and Next” button when you think you have entered the required information and want to complete the filing process.



- Validation and warning messages will flag any potential issues that may arise. Validation messages will note where the issue is occurring and how to fix it. You will have to correct any issues before you can complete filing the return. An example of a validation message is shown in red below:



- Warning messages will alert you to potential issues. Please read each message and confirm that you have entered the correct information you are being warned about. An example of a warning message is shown in yellow below:



- If you have entered all the required information and resolved any potential issues, selecting “Save and Next” will take you 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. You may correct the information and select 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

shown below.

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

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

Go Back

Submit Return

Select "Submit
Return"

12.2 Paying Your Assessment Fees

- An assessment fee invoice is generated after filing a condo return. You can either pay the invoice online by Credit Card, Debit Card and Google Pay, by Direct Deposit, or by sending the CAO a cheque, certified cheque or money order.
- To assist you with paying the assessment fee invoice, access the **"CAO**

[Next: CAO Condo Returns Guide \(After Filing\)](#)