



CAO Condo Returns Guide: Before Filing

Last Updated: July 7, 2023



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Table of Contents

What are Condo Returns?3

How will the Information Provided in Condo Returns Be Used?4

CAO Public Registry.....4

CAO Annual Assessment Fees5

Who Can File Condo Returns?.....5

Important Information Before You Begin Filing Condo Returns5

Gathering the Required Information6

Completeness and Accuracy6

Appendix A: Condo Returns Information Checklist7

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

The purpose of the CAO Condo Returns Guide: Before Filing (the "Guide") is to provide you with the information you need to prepare for a smooth condo returns filing process. This is the first of three guides prepared by the CAO to assist you with filing condo returns which have been designed to take you from the start of the filing process to its completion.

This guide contains a checklist of all the information you will be asked in a condo return under **Appendix A: Condo Returns Information Checklist**

What are Condo Returns?

All condominium corporations in Ontario are legally required to file condo returns with the Condominium Authority of Ontario (CAO) in accordance with the *Condominium Act, 1998* (the "Condo Act"). Visit the [CAO website](#) for more information on the legal requirements relating to condo returns.

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

There are four different types of condo returns, each with its own information requirements and deadline(s). The table below provides a summary of the four types:

Annual Return	Yearly	All condominium corporations	Between January 1 and March 31 of each year, unless the condominium corporation was created between January 1 and March 31 of the current year. If the condominium corporation was created during this period, the annual return must be filed within 90 days of creation.
Initial Return	One-time	All condominium corporations created on or After January 1, 2018	Within 90 days of the condominium corporation being created

Transitional Return	One-time	All condominium corporations created before January 1, 2018	By March 31, 2018
Turn-Over Return	One-time	All condominium corporations where the turn-over meeting was held on or after January 1, 2018	Within 90 days of the turnover meeting

How will the Information Provided in Condo Returns Be Used?

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

1. It will be included in a publicly available and searchable registry known as the [CAO Public Registry](#) which is available on the CAO website.
2. It will be used to determine the annual assessment fee that the condominium corporation must pay to the CAO.

CAO Public Registry

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

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

CAO Annual Assessment Fees

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

Annual assessment periods are from April 1 to March 31. When a new condominium corporation is created during the assessment period, the initial assessment for that condominium corporation will instead be a pro-rated daily charge. This daily charge will begin on the date of registration until March 31.

The annual assessment fee amount for each condominium corporation is set at \$1 per voting unit per month (or per maximum vote per month for common elements condominium corporations).

The Condo Act requires that the total assessment be added to the condominium corporation's common expenses. This means that individual owners are to be charged based on the percentage that they contribute to the common expenses as set out in the condominium corporation's declaration.

Who Can File Condo Returns?

The Condo Act allows the following individuals to file condo returns on behalf of a condominium corporation:

- A director or officer of the condominium corporation
- A licensed condominium management provider
- An individual having knowledge of the affairs of the condominium corporation (e.g., the condominium corporation's lawyer, accountant, etc.)

To file a condo return using the CAO's online filing system, you must have an account with the CAO and have Full Access permissions.

For more information on how to create a CAO account, please see the [Guide to Creating Accounts and Managing Corporation Profiles](#) available on the CAO website.

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 condo return filing process. To assist you in gathering the required information, the CAO has prepared a checklist (attached as [Appendix A: Condo Returns Information Checklist](#)) of all the information you will be asked for when filing condo returns. You can access the checklist at the end of this guide.

You will find most of the information you need in the condominium corporation's declaration. The declaration contains key information such as the full legal name of the condominium corporation, the date of registration with the Land Registry Office (LRO), and an indication of the number and type of units. You may also refer to other records of the condominium corporation for additional information that is required. For example, information certificates that were recently issued to owners, as required by [section 26.3](#) of the Condo Act, may tell you the names and officer roles of your current directors.

Completeness and Accuracy

Please ensure that all information entered in the condo return is complete and accurate. If you make a mistake when filing a condo return, you will have to file a notice of change to correct it. When filing a condo return, please be aware of the following:

- The most recent information provided by the condominium corporation to the CAO (if any) will be displayed during the condo return filing process. You can update or correct this information when you are filing the condo return
- After entering all the required information, you will be asked to confirm that the information provided is complete and accurate

Please note that it is an offence under [section 136.2](#) of the Condo Act to knowingly provide the CAO with false or misleading information or omit any material fact.

Filing Multiple Condo Returns Simultaneously

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

The CAO's online condo return filing system will determine which condo return(s) need to be generated based on the information you have provided for the condominium corporation.

After you click on "Submit Return" to file your condo return(s), the system will create a PDF document of each filed condo return for your records. For more information, see the [CAO Condo Returns Guide: After Filing](#).

Please note that multiple annual returns will not be filed simultaneously. Annual returns must be filed individually.

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

Appendix A: Condo Returns Information Checklist

The items on this checklist consist of information asked for when filing condo returns. Use this checklist to gather all required information and prepare in advance of filing.

- Full Legal Name of the Condominium Corporation
- Condominium Corporation Operating Name
- Date Condominium Corporation was Registered at the Land Registry Office
- Type of Condominium Corporation (i.e., Freehold or Leasehold)
- Sub-type of Condominium Corporation (i.e., Standard, Common Elements, or Vacant Land)
- Total Number of Units and Total Number of Voting Units (including for which purpose are the units used)
 - For **phased** condominium corporations, for each phase registered after September 1, 2017:
 - Date Phase Registered
 - For **common elements** condominium corporations, the use or purpose of the condominium
- Whether or Not One Owner Owns All or Most of the Units and Voting Units
- Turn-over Meeting Date (if held after January 1, 2018)
- Name of the Declarant
- Condominium Corporation Fiscal Year
- Date of Last Annual General Meeting
- Fiscal Years for Annual General Meetings
- Court-Appointed Inspector or Administrator (i.e., name of inspector or administrator, date of appointment, and address for service, if one was appointed by the Superior Court of Justice)
- Email Address for Service of the Condominium Corporation
- Address for Service of the Condominium Corporation

- Municipal Address of the Condominium Corporation (if the condominium corporation has a municipal address)
- Board of Directors
 - Total Number of Positions on the Board
 - For Each Director on the Board:
 - First Name and Last Name
 - Officer Role, if any
 - Additional Officer Role, if any
 - Term Start Date
 - Whether the director has Full Access or Read Only permissions
 - Email Address
- Condominium Management Company (if applicable)
 - CMRAO Licensed Name
 - CMRAO Licence Number
 - Address for Service
 - Effective Start Date
- Condominium Manager (if applicable)
 - CMRAO Licensed Name
 - CMRAO Licence Number
 - CAO Account Information (i.e., First Name, Last Name, and Email address)
 - Whether the condominium manager has Full Access or Read Only permissions
 - Address for Service
 - Effective Start Date
- Non-Director Officers and Other Representatives, if any
 - First Name and Last Name
 - Officer Role or Title
 - Email
 - Whether the Non-Director Officer or Other Representative has Full Access or Read Only permissions
 - Effective Start Date