



# Annual Condominium Requirements Guide

June 1, 2021



Condominium  
Authority of  
Ontario

[www.condoauthorityontario.ca](http://www.condoauthorityontario.ca)

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**DISCLAIMER**  
The information and recommendations found in this guide are recommended best practices and should not be interpreted as legal advice.

**HYPERLINKS**  
This guide uses hyperlinks, which are underlined and coloured text that [looks like this](#).

If you are using a computer, tablet or smartphone to read this guide, you can click on a hyperlink to open a new webpage containing additional information.

### UpdatestoGuide

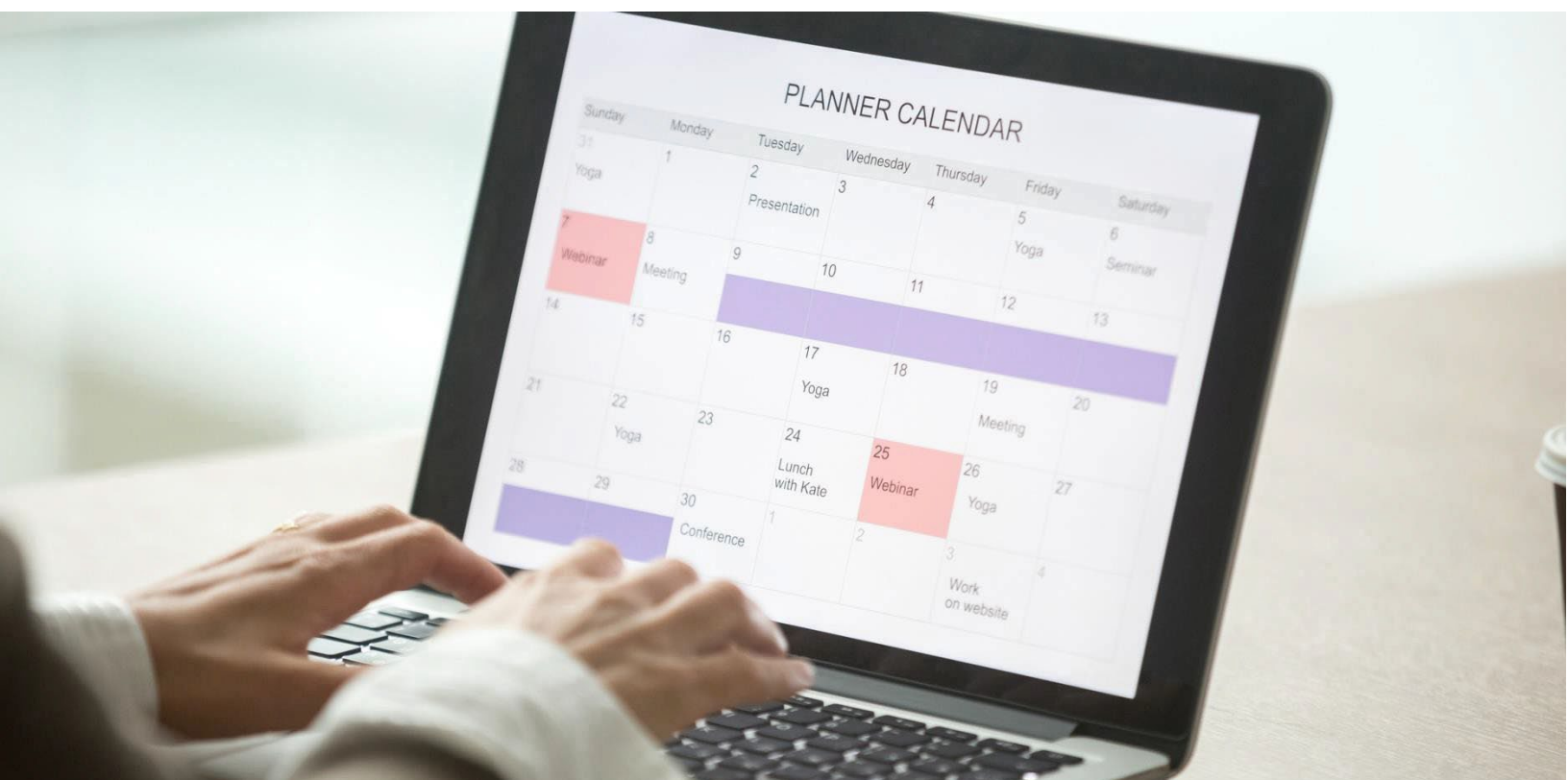
The legislative requirements and other information found in this guide may be updated from time to time. Please access the [CAO's website](#) for the most up to date version of this guide. This version of the guide was released in May 2021.

# Purpose

With a mandate to provide helpful information on condominium living, the CAO has produced this guide to highlight many of the regularly occurring legal requirements for condominium corporations in a single document that owners can use to understand their board's obligations and that directors can use to plan for complying with these annual legal requirements.

This guide will cover the following areas:

- **Condominium corporation legal requirements** which apply broadly to condominium corporations across Ontario;
- **The legislative framework** that applies to all condominium boards and condominium corporations;
- **Best practices** for effectively addressing a condominium's legal requirements; and
- **Additional resources and tools** that condominium corporations will find useful.



## WHO SHOULD USE THIS GUIDE?

The information, best practices and tools found in this guide can be used by any condominium board and may be of particular benefit to those that do not use professional condominium management services (“self-managed condominiums”).

# Part 1: Condominium Corporation Legal Requirements

## Using this Guide

A condominium corporation's board of directors (the "board") is a group of individuals elected by the owners to be responsible for managing the affairs of the condominium corporation. Part of managing the affairs of a condominium corporation includes ensuring that the condominium corporation complies with all the legal requirements established by the [Condominium Act, 1998](#) (the "Condominium Act").

The Condominium Act requires condominium corporations to conduct certain activities or meet specific requirements on a regularly occurring basis, often within legislative deadlines. In some cases, the Condominium Act requires condominium corporations to carry out certain activities annually. Some of these annual requirements include:

- Holding an Annual General Meeting (AGM);
- Filing annual returns with the [CAO](#); and
- Preparing and approving financial statements.

Condominium boards should also keep track of additional requirements found under the Condominium Act, which regularly occur, but not necessarily on an annual basis. Some of these requirements include:

- Maintaining the required types of condominium insurance;
- Updating the condominium corporation's reserve fund study and plan for future funding; and
- Complying with any additional types of requirements established in the condominium corporation's declaration, by-laws, and rules (the "governing documents").

## Defining Requirements

This guide primarily deals with the Condominium Act's requirements which obligate condominium corporations to conduct some action or carry out an activity on a regularly occurring schedule.

This guide uses the term "requirements" to refer to the actions, processes, standards, or other obligations that an individual or a condominium corporation is legally required to comply with.

The most common types of requirements under the Condominium Act include:

1. Requiring a condominium corporation to take a particular action, and often within a set amount of time, i.e., by a deadline; and
2. Requiring a condominium corporation to meet a standard(s).

## Calculating Deadlines

When reviewing the legal requirements established in the Condominium Act, the condominium board should note if the requirement has a specific "deadline" (the last possible day that the requirement must be complied with) and look closely at how the deadline is calculated.

When describing a requirement's deadline, the Condominium Act will either provide a specific date or provide a basis for how a condominium corporation must calculate its deadline.

The basis for calculating a deadline is commonly a combination of two factors:

- A. The set amount of time (days, months, etc.) the condominium corporation is allocated to meet the legally required deadline; and
- B. A specific date or event that triggers the countdown to the deadline.

For example, [section 45 \(2\) of the Condominium Act](#) requires that condominium corporations hold their AGM within **six months** of the **end of the previous fiscal year**.

To determine the last possible day to hold an AGM, the condominium board must calculate the date that is six months from the end of their previous fiscal year. As an example, if a condominium corporation's previous fiscal year ended on September 30<sup>th</sup>, the condominium board is required to hold the next year's AGM on or before March 30<sup>th</sup>.

Most commonly, the Condominium Act gives condominium corporations a defined number of days or months to comply with a requirement. Condominium corporations should note the differences between counting days rather than months, as a deadline may be incorrectly calculated if, for example, a condominium corporation counts out 90 days rather than counting out three months.



## DEFINING “HOLIDAYS”

The list of holidays for provincial legislation (including the Condominium Act) is set out under section 88 (2) of the *Legislation Act, 2006*, which defines the following days as

- Sundays
- New Year's Day
- Family Day
- Good Friday
- Easter Monday
- Victoria Day
- Canada Day
- Labour Day
- Thanksgiving Day
- Remembrance Day
- Christmas Day
- Boxing Day
- Any day fixed as a holiday by proclamation of the Governor General or Lieutenant Governor

### Counting Days

- When calculating the number of days after a specified date (e.g., end of a fiscal year), do not include the day of the starting event, but do include all other days, including weekends and holidays.
  - Example: If a condominium corporation's fiscal year ends on September 30<sup>th</sup>, begin counting days from October 1<sup>st</sup> onward.

### Counting Months

- When calculating the number of months after a specified date, the months are counted forwards, but the date's calendar number remains the same.
  - Example: A one-month period starting from January 15<sup>th</sup> will fall on February 15<sup>th</sup> and then March 15<sup>th</sup>, and so on.
- The calendar number should remain the same unless the deadline date falls on a date which the last counted month has no day with that number. If this is the case, use the last date of that month.
  - Example: A one-month period starting from October 31<sup>st</sup> will fall on November 30<sup>th</sup>.

### Holidays

- If a deadline date ever falls on a holiday, the deadline is moved forward to the next available date that is not a holiday.

# Part 2: Legislative Framework

This part of the guide sets out many of the regularly occurring legal requirements for condominium corporations and organizes them into two groups:

1. **Annual Requirements** – Legal obligations which condominium corporations **must** comply with every year; and
2. **Additional Key Requirements** – Other types of obligations that condominium corporations are obligated to comply with on a regular (but not necessarily annual) schedule.

For each of the legal requirements, this legislative framework provides:

- A general description of the requirement;
- Which section(s) of the Condominium Act and/or regulations establish the legal requirement;
- The requirement's deadline(s); and
- Any additional information regarding the requirements that a condominium corporation would find helpful.

If a condominium corporation is unsure about how a requirement would apply to their condominium corporation or in what situation, the condominium corporation should consider seeking the advice of a legal professional.

## Annual Requirements

Call and Hold an AGM	
<b>General Description</b>	The AGM is an owners' meeting that condominium corporations must call and hold once per fiscal year.
<b>Legal Requirement</b>	<a href="#">Section 45 (2) of the Condominium Act.</a>
<b>Deadline</b>	Condominium corporations must call and hold their AGM within six months of the end of the previous fiscal year.
<b>Additional Information</b>	<ul style="list-style-type: none"> <li>• A condominium corporation must issue the AGM's preliminary meeting notice at least 20 days before issuing the notice of meeting.</li> <li>• A condominium corporation must issue the AGM's notice of meeting at least 15 days before the date of the meeting.</li> <li>• When delivered to the unit owners, the AGM's notice of meeting must include a copy of the condominium corporation's financial statements and the auditor's report.</li> </ul>

Issue Periodic Information Certificates (PICs)	
<b>General Description</b>	PICs are information sheets regularly prepared by condominium corporations and issued to the unit owners.
<b>Legal Requirement</b>	<a href="#">Section 26.3 of the Condominium Act</a> and <a href="#">Section 11.1 of Ontario Regulation 48/01 (O. Reg 48/01)</a> .
<b>Deadline</b>	<ul style="list-style-type: none"> <li>• First PIC: Within 60 days of the end of the first quarter of the condominium corporation's fiscal year.</li> <li>• Second PIC: Within 60 days of the end of the third quarter of the condominium corporation's fiscal year.</li> <li>• A condominium corporation's by-laws may require the condominium corporation to issue additional PICs.</li> </ul>
<b>Additional Information</b>	<ul style="list-style-type: none"> <li>• PICs include key information about the condominium's board, finances, insurance, reserve fund and legal proceedings.</li> <li>• PICs use a prescribed form.</li> <li>• A condominium corporation may be exempted from issuing PICs if they meet the requirements found under <a href="#">section 11.4 of O. Reg 48/01</a>.</li> </ul>



	<ul style="list-style-type: none"> <li>There are two additional types of information certificates - the Information Certificate Update and the New Owner Information Certificate. Both types of certificates are issued under certain conditions rather than on a regular schedule. More information on these certificates can be <a href="#">found on the CAO's website</a>.</li> </ul>
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Create an Annual Budget	
<b>General Description</b>	The Condominium Act requires a condominium corporation to create an annual budget to comply with several different sections of the Condominium Act.
<b>Legal Requirement</b>	The Condominium Act frequently references a condominium corporation's annual budget for the current fiscal year, including under <a href="#">section 56 (3)</a> , <a href="#">section 76 (1) (i)</a> and <a href="#">section 97 (6) (a) (i)</a> .
<b>Deadline</b>	The Condominium Act does not provide a specific deadline for when an annual budget must be created, but condominium corporations must create a budget for each fiscal year.
<b>Additional Information</b>	<ul style="list-style-type: none"> <li>The Condominium Act does not establish specific requirements for the annual budget.</li> <li>A copy of the current fiscal year's budget must be included with any status certificates and PICs issued by the condominium corporation.</li> <li>The budget will establish the total amount of common expenses for the year, which is used to determine the legal requirements for making changes to the common elements.</li> </ul>

File Annual Returns with the CAO	
<b>General Description</b>	Filing an annual return means providing the CAO with key information about the condominium corporation, such as the date it was registered, its address for service, and information about the current board of directors.
<b>Legal Requirement</b>	<a href="#">Section 9.2 of the Condominium Act</a> .
<b>Deadline</b>	Annual returns must be filed before March 31 of each calendar year.

<p><b>Additional Information</b></p>	<ul style="list-style-type: none"> <li>• <a href="#">Annual returns are filed with the CAO online.</a></li> <li>• <a href="#">Condominium corporations must file notices of change with the CAO</a> if certain information in the return changes throughout the year.</li> <li>• Condominium corporations may be required to file additional types of returns depending on various circumstances.</li> </ul>
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<p><b>Appoint an Auditor</b></p>	
<p><b>General Description</b></p>	<p>At every AGM, the unit owners will vote to appoint an individual to serve as the condominium corporation’s auditor.</p> <p>An auditor is an individual who will review the condominium corporation's financial statements, records, and documents to make an annual report (the “auditor’s report”) on the financial status of the condominium corporation.</p>
<p><b>Legal Requirement</b></p>	<p><a href="#">Section 60 of the Condominium Act.</a></p>
<p><b>Deadline</b></p>	<ul style="list-style-type: none"> <li>• Condominium corporations appoint an auditor at each AGM. <ul style="list-style-type: none"> <li>○ If the unit owners fail to appoint an auditor at the AGM, the board must appoint an auditor as soon as possible.</li> </ul> </li> <li>• The auditor must audit the condominium corporation’s financial statements and produce the auditor’s report before the condominium corporation issues the notice of meeting for the following year’s AGM.</li> </ul>
<p><b>Additional Information</b></p>	<ul style="list-style-type: none"> <li>• Only qualified individuals may be appointed to be a condominium corporation’s auditor. The qualifications to be an auditor are found under <a href="#">section 61 of the Condominium Act.</a></li> <li>• Auditors will serve from the conclusion of the AGM they were appointed at and will continue until a successor is appointed. Also, auditors can continue from year to year if they are appointed for subsequent terms.</li> <li>• Auditors may be removed and replaced by the unit owners, as per the requirements found under <a href="#">section 63 of the Condominium Act.</a></li> <li>• <a href="#">Section 60 (5) of the Condominium Act</a> specifies that a condominium corporation may be exempted from needing to appoint an auditor for a year if the condominium corporation meets the following requirements: <ul style="list-style-type: none"> <li>○ The condominium corporation has held a turn-over meeting;</li> <li>○ The condominium corporation consists of fewer than 25 units; and;</li> </ul> </li> </ul>

	<ul style="list-style-type: none"> <li>○ As of the date of the AGM, all unit owners in the condominium corporation consent in writing to dispense with the financial audit until the next AGM.</li> </ul>
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<b>Create the Condominium Corporation's Financial Statements</b>	
<b>General Description</b>	Condominium corporations are required to create and have the board approve financial statements which are a record of the condominium corporation's financial activities.
<b>Legal Requirement</b>	<a href="#">Section 66 of the Condominium Act.</a>
<b>Deadline</b>	<p>A condominium corporation's financial statements for a fiscal year must be provided to the auditor in time for them to conduct the annual audit.</p> <p>Additionally, the financial statements must be prepared before the condominium corporation delivers the notice of meeting for the AGM.</p>
<b>Additional Information</b>	<ul style="list-style-type: none"> <li>• The financial statements must be prepared using generally accepted accounting principles, as well as other requirements found under <a href="#">section 66 of the Condominium Act</a> and <a href="#">section 16 of O.Reg 48/01</a>.</li> <li>• While one or more directors may create the condominium corporation's financial statements, many condominium corporations have an accountant, or another professional prepare the financial statements.</li> <li>• The financial statements must be approved by the board before being placed before the AGM.</li> <li>• <a href="#">Section 68 of the Condominium Act</a> specifies that if a condominium corporation has more than six directors, the board may decide to annually elect at least three directors to be an "audit committee." This committee will review the financial statements, the auditor's report, and any amendments to the report before providing them to the rest of the board. The auditor may attend audit committee meetings and may request that the committee meet to address certain matters.</li> </ul>

## Additional Key Requirements

Renew or Replace the Mandatory Condominium Corporation Insurance Policies	
<b>General Description</b>	Condominium corporations are required to maintain several different types of insurance. Condominium corporations must actively ensure that their insurance policies are consistently renewed or replaced to remain insured.
<b>Legal Requirement</b>	<a href="#">Section 39</a> , <a href="#">section 99</a> and <a href="#">section 102 of the Condominium Act</a> .
<b>Deadline</b>	The frequency that a policy needs to be replaced or renewed will depend on the duration of each insurance policy.
<b>Additional Information</b>	<ul style="list-style-type: none"> <li>• <a href="#">Section 39 of the Condominium Act</a> requires condominium corporations to obtain and maintain insurance to protect the directors and officers from any personal liability and costs that arose while carrying out the duties of their position.</li> <li>• <a href="#">Section 99 of the Condominium Act</a> requires condominium corporations to obtain and maintain insurance to protect the common elements and the units from damage caused by certain types of perils (e.g., fire, flooding, etc.).</li> <li>• <a href="#">Section 102 of the Condominium Act</a> requires condominium corporations to obtain and maintain other types of insurance, such as insurance protecting the condominium corporation from liability for accidents or injuries that occur in the condominium corporation's common elements, or from liability extending from the ownership, use or operation of the condominium corporation's boilers, motor vehicles or other types of machinery.</li> </ul>

Update the Reserve Fund Study (RFS)	
<b>General Description</b>	Condominium corporations are required to regularly update the condominium corporation's RFS to ensure that the condominium corporation has an adequate amount of funds saved to repair and/or replace the common elements when needed.
<b>Legal Requirement</b>	<a href="#">Section 94 (4) of the Condominium Act</a> and <a href="#">section 31 of O. Reg. 48/01</a> .
<b>Deadline</b>	Condominium corporations must update their RFS within three years of the previous RFS being completed or updated.

<p><b>Additional Information</b></p>	<ul style="list-style-type: none"> <li>• When updating an RFS, condominium corporations must alternate between the two types of updates: <ul style="list-style-type: none"> <li>○ An updated study based on a site inspection; and</li> <li>○ An updated study not based on a site inspection.</li> <li>○ Alternatively, a condominium corporation may also elect to meet this requirement by conducting a new, comprehensive RFS.</li> </ul> </li> <li>• The required content and methods of conducting an RFS are found under <a href="#">section 29</a> and <a href="#">section 30 of O. Reg. 48/01</a>.</li> <li>• The classes of individuals who are qualified to conduct an RFS are listed under <a href="#">section 32 of O. Reg. 48/01</a>.</li> </ul>
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<p><b>Create a Plan for Future Funding</b></p>	
<p><b>General Description</b></p>	<p>Condominium boards are required to propose a plan for future funding after receiving a new or updated RFS.</p> <p>After creating a plan, condominium corporations are then required to:</p> <ul style="list-style-type: none"> <li>• Send a notice to the unit owners which includes a summary of the RFS, a summary of the plan for future funding, and a statement of how the plan for future funding differs from the RFS, if at all; and</li> <li>• Send the auditor a copy of the RFS, a copy of the plan for future funding, and a copy of the notice sent to the unit owners described above.</li> </ul>
<p><b>Legal Requirement</b></p>	<p><a href="#">Section 94 (8), (9) and (10) of the Condominium Act.</a></p>
<p><b>Deadline</b></p>	<p>Condominium boards must produce a plan for future funding within 120 days of receiving an RFS.</p> <p>Condominium corporations must send the unit owners and the auditor their required materials within 15 days of creating the plan for future funding.</p> <p>Condominium boards must implement the plan for future funding within 30 days of sending the required materials to the unit owners and the auditor.</p>
<p><b>Additional Information</b></p>	<p>The notice that condominium boards are required to send to the unit owners after creating a plan for future funding must use the</p>

	mandatory notice of future funding form, which can be <a href="#">accessed here</a> .
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Requirements Established in the Governing Documents	
<b>General Description</b>	If a condominium corporation has additional annual requirements or obligations established in its declaration, by-laws, and rules (collectively referred to as “governing documents”), the condominium corporation is required to comply with them.
<b>Legal Requirement</b>	<a href="#">Section 119 (1) of the Condominium Act</a> requires condominium corporations to comply with all legal requirements found in the condominium corporation’s governing documents.
<b>Deadline</b>	Dependant upon the timelines (if any) established in a condominium corporation’s governing documents.
<b>Additional Information</b>	<ul style="list-style-type: none"> <li>• Additional obligations regarding the governance or management of the condominium corporation are most likely found in the condominium corporation’s by-laws.</li> <li>• Condominium corporations may create or remove these additional obligations by amending the appropriate governing documents.</li> </ul>

# Part 3: Best Practices

The following best practices were developed to help condominium boards better prepare their condominium corporation for the next year's governance and operational requirements. The best practices found in this section primarily relate to processes and procedures that condominium boards may consider using to help their condominium corporation operate efficiently.

## Create an Annual Plan

A best practice for condominium boards to consider is the production of an annual plan that lays out the dates and deadlines of a condominium corporation's governance and operational requirements. This plan can be used to determine the dates and topics of business for upcoming board and owners' meetings when certain activities need to be completed and when certain events should or must take place (see below).

An annual plan should include:

- All the governance and operational requirements that the condominium corporation needs to address during the next fiscal and/or calendar year;
- The date(s) when each event, meeting, or requirement will or must be addressed; and
- The individual (if anyone) responsible for ensuring compliance with each requirement.

Condominium corporations should include the following events in their annual plan:

- A proposed board meeting schedule, including the dates that the board meeting invitations must be sent to the directors;
- When the condominium corporation will hold the AGM, including the dates that the preliminary notice and the notice of meeting will be sent to the unit owners;
- When the board will meet with the auditor to provide them with access to the condominium corporation's records and documentation, answer any of the auditor's questions about the condominium corporation, and to discuss any other condominium related matters; and
- When the condominium corporation plans to conduct the reserve fund study, if the condominium corporation is required to do so in the applicable year.

In addition to making an annual plan, some condominium corporations also make checklists for what requirements they need to address. Please see page 20 of this guide for an annual condominium corporation requirement checklist.

## Vendor and Service Review

Condominium corporations should consider conducting an annual review of all the vendors, services, and other major purchases that the condominium corporation regularly acquires. Conducting this type of review affords a condominium's board the opportunity to evaluate the agreements or contracts that the condominium corporation had for the previous year and determine if the condominium corporation as well as the owners are satisfied with the goods and/or services received.

The purpose of this review is to determine four factors:

- 1) The vendors or service providers the condominium corporation will continue to use;
- 2) The vendors or service providers the condominium corporation will replace;
- 3) If there are any goods or services that the condominium corporation no longer needs to regularly procure; and
- 4) If the condominium corporation has any material needs that they should procure goods and/or services for.

By conducting a thorough review, the condominium corporation will have a better idea of their satisfaction with their current vendors and services providers, as well as a clearer perspective on the condominium corporation's current material needs and align them with their budget planning.

After conducting a vendor and service review of the condominium corporation, condominium boards should then proceed with:

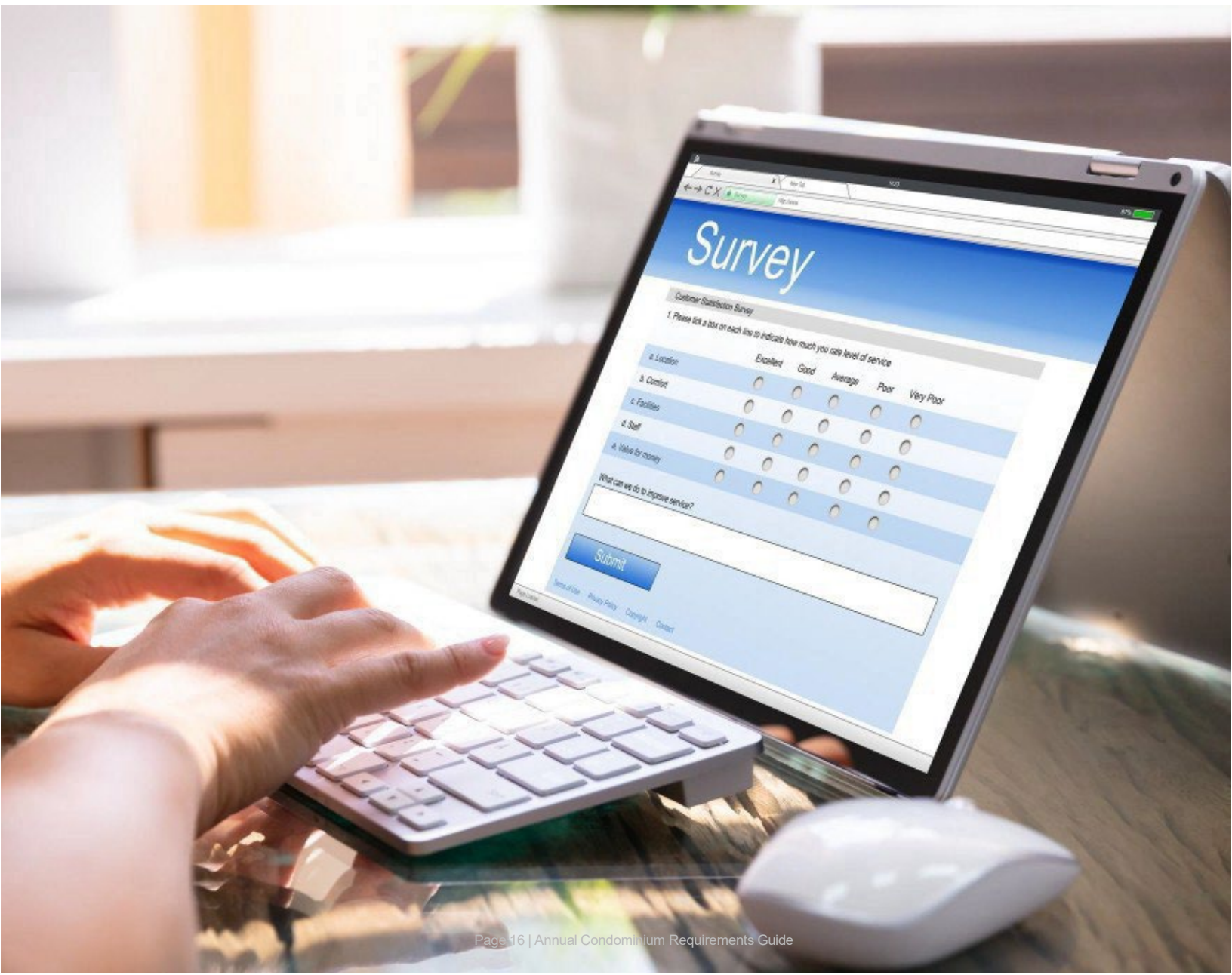
- Renewing any agreements with the vendors/service providers that the condominium corporation will continue to use;
- Ending agreements with any vendors/service providers that will no longer be used; and
- Contacting, requesting bids, and/or procuring new vendors and service providers for the condominium corporation.



## Regularly Collecting Unit Owner Feedback

A condominium corporation's unit owners often have valuable and constructive feedback on how well the condominium board has governed the condominium corporation. Condominium boards should schedule a time when the condominium corporation will collect feedback from the unit owners on what the board has done well, what can be improved, and any additional ideas or comments the unit owners have for the board's consideration.

By scheduling the regular collection of feedback from the unit owners, condominium boards can ensure that they consistently respond to the concerns of the unit owners and actively collect ideas on how to improve the condominium corporation. Condominium boards can collect unit owner feedback in several ways including by holding informational meetings or distributing surveys to the owners.



## Part 4: Additional Resources and Tools

This part of the guide includes several additional resources and tools that a condominium board can use to organize their requirements and ensure they are complied with on time.

### The CAO Public Registry

As required by the Condominium Act and [Ontario Regulation 377/17](#), the CAO maintains an online, searchable public registry of Ontario's condominium corporations. The CAO Public Registry contains condominium information that has been provided to the CAO by each condominium corporation.

The types of condominium information that can be found on the Public Registry includes:

- A condominium corporation's registration date;
- A condominium corporation's fiscal year start and end dates; and
- The names and term start date of a condominium corporation's current board of directors.

[<Access the CAO's Public Registry Here>](#)

### The CAO's Condo Calendar App

The CAO is proud to offer the CAO's Condo Calendar App, an easy-to-use solution for condominium owners and condominium directors who want to ensure that they never miss an important deadline relating to their condominium corporation. The CAO's Condo Calendar App allows for easy visualization and organization of certain important dates for condominium corporations under the Condominium Act.

The CAO's Condo Calendar App displays many need-to-know deadlines for complying with several of the requirements established by the Condominium Act, such as:

- Calling and holding an Annual General Meeting;
- Delivering Periodic Information Certificates; and
- When the directors of a condominium corporation must complete the CAO Director Training

Program.

The dates provided by the CAO's Condo Calendar App are based on information provided to the CAO by the condominium corporation through the filing of condominium returns and are calculated based on the provisions of the Legislation Act, 2006.

[<Access the CAO's Condo Calendar App Here>](#)

## Annual Condominium Legal Requirements Checklist

The CAO has created an annual condominium legal requirements checklist that condominium boards may use to keep track of their condominium corporation's annual requirements and can be found on page 20 of this guide. This checklist is made up of the requirements established under the Condominium Act and includes blank spaces that a condominium corporation can fill in with any other types of requirements and deadlines that the corporation must address each year.

The checklist is most effective when used on a computer or online, where directors or other individuals may update the checklist with additional requirements and information, as well as each requirement's status.

# Annual Condominium Checklist

**Condominium Corporation**

**Legal Name: Fiscal Year:**

For each requirement listed below, please fill in all the required information listed on the table below. Your condominium corporation may add additional requirements to the checklist in the blank rows provided.

Requirement	Current Status	Individual(s) Assigned	Deadline Date	Additional Notes	Completion Sign Off
<b>Deliver the Preliminary Notice for the AGM</b>					
<b>Deliver the Notice of Meeting for the AGM</b>					
<b>Hold the AGM</b>					
<b>Appoint an Auditor</b>					
<b>Issue the First PIC</b>					
<b>Issue the Second PIC</b>					
<b>Create Next Year's Annual Budget</b>					
<b>File Annual Returns with the CAO</b>					
<b>Compile the Condominium Corporation's Financial Statements</b>					

Requirement	Current Status	Individual(s) Assigned	Deadline Date	Additional Notes	Completion Sign Off

**Page Number:**