

CITY OF TORONTO

Bill 988

BY-LAW -2026

Creative Co-location Facilities subclass for the Commercial and the Industrial property tax classes for 2026.

Whereas the City has opted to have the optional creative co-location facilities subclasses apply within the City for the commercial and industrial property tax classes; and

Whereas City Council delegated authority to the General Manager Economic Development and Culture to evaluate and approve applicant properties for eligibility in the subclasses; and

Whereas City Council must enact a by-law defining the subclasses by identifying the properties that have successfully met the eligibility criteria for inclusion in the subclass; and

Whereas the City Solicitor has been delegated authority to submit bills to City Council to give effect to the General Manager's determination;

The Council of the City of Toronto enacts:

1. For all or part of the 2026 taxation year, as noted below and in the Attachments to this By-law, the creative colocation subclass for the commercial and industrial property classes consists of the following properties:

- (1) Under the Tenant-based Model:

- (a) 148,137 sq. ft. of space at 401 Richmond Street West, as further described in Attachment 1 to this By-law;
- (b) 16,530 sq. ft. of space at 601 Christie Street, as further described in Attachment 2 to this By-law;
- (c) 32,990 sq. ft. of space at 585 Dundas Street East, as further described in Attachment 3 to this By-law;
- (d) 12,625 sq. ft. of space at 180 Shaw Street as further described in Attachment 4 to this By-law;

- (2) Under the Membership-based Model:

- (a) 6,441 sq. ft. at 1137 Dupont Street, as further described in Attachment 5 of this Bylaw;

- (b) 10,800 sq. ft. at 468 Queen Street West, as further described in Attachment 6 of this Bylaw;
 - (c) 6,288 sq. ft. at 429 Queen Street East, as further described in Attachment 7 of this Bylaw;
 - (d) 5,180 sq. ft. at 1100 Bathurst Street, as further described in Attachment 8 of this Bylaw; and
- (3) Under the Live Music Venue Model:
- (a) 8,214 sq. ft at 3030 Dundas Street West, as further described as Assessment Roll Number 1904-01-4-090-06500-0000-04;
 - (b) 5,030 sq. ft. at 250 Adelaide Street West, as further described as Assessment Roll Number 1904-062-500-01500-0000-00;
 - (c) 2,896 sq. ft. at 1032 Queen Street West, as further described as Assessment Roll Number 1904-042-230-06400-0000-01;
 - (d) 3,489 sq. ft. at 1608 Dundas Street West, as further described as Assessment Roll Number 1904-024-260-04100-0000-05;
 - (e) 1,600 sq. ft. at 1265 Dundas Street West, as further described as Assessment Roll Number 1904-042-460-03500-0000-01;
 - (f) 5,000 sq. ft. at 54 The Esplanade, as further described as Assessment Roll Number 1904-064-190-02300-0000-01;
 - (g) 3,800 sq. ft. at 154 Danforth Avenue, as further described as Assessment Roll Number 1904-075-370-01300-0000-03;
 - (h) 2,111 sq. ft. at 542 Queen Street West, as further described as Assessment Roll Number 1904-065-300-03400-0000-01;
 - (i) 2,855 sq. ft. at 254 Lansdowne Avenue, as further described as Assessment Roll Number 1904-024-320-01401-0000-01;
 - (j) 1,100 sq. ft. at 1184 Bloor Street West, as further described as Assessment Roll Number 1904-031-130-08200-0000-00;
 - (k) 2,420 sq. ft. at 408 Queen Street West, as further described as Assessment Roll Number 1904-065-260-03100-0000-00;

- (l) 8,100 sq. ft. at 794 Bathurst Street, as further described as Assessment Roll Number 1904-051-080-02100-0000-06;
- (m) 5,906 sq. ft. at 1371 Queen Street West, as further described as Assessment Roll Number 1904-021-280-01900-0000-03;
- (n) 8,568 sq. ft. at 147 Danforth Avenue, as further described in Assessment Roll Number 1904-075-300-02200;
- (o) 5,110 sq. ft. at 486 Spadina Avenue, as further described in Assessment Roll Number 1904-067-100-00600;
- (p) 2,160 sq. ft. at 141 Danforth Avenue, as further described in Assessment Roll Number 1904-075-300-02000-0000-03;
- (q) 16,000 sq. ft. at 473 Adelaide Street West, as further described as Assessment Roll Number 1904-062-360-02700-0000-01;
- (r) 6,450 sq. ft. at 1150 Queen Street West, as further described as Assessment Roll Number 1904-042-270-09300-0000-03;
- (s) 2,387 sq. ft. at 458 Queen Street West, as further described as Assessment Roll Number 1904-065-260-06850-0000-04;
- (t) 2,204 sq. ft at 1980 Avenue Road, as further described as Assessment Roll Number 1908-062-440-01900-0000-05;
- (u) 2,500 sq. ft. at 1238 Bloor Street West, as further described as Assessment Roll Number 1904-031-140-14100-0000-00;
- (v) 13,106 sq. ft. at 462 - 464 Spadina Ave, as further described as Assessment Roll Number 1904-065-740-03800-0000-02;
- (w) 500 sq. ft. at 320 College Street, as further described as Assessment Roll Number 1904-067-110-19700-0000-02;
- (x) 8,710 sq. ft. at 570 Queen Street West, as further described as Assessment Roll Number 1904-065-300-04400-0000-03;
- (y) 4,443 sq. ft. at 1197 Dundas Street West, as further described as Assessment Roll Number 1904-042-450-02000-0000-00;
- (z) 5,773 sq. ft. at 377 Spadina Avenue, as further described as Assessment Roll Number 1904-065-760-01600-0000-02;

- (aa) 5,000 sq. ft. at 1277 Queen Street West, as further described as Assessment Roll Number 1904-021-310-01400-0000-03;
- (bb) 1,240 sq. ft. at 159 Augusta Avenue, as further described as Assessment Roll Number 1904-065-500-01010-0000-02;
- (cc) 2,450 sq. ft. at 142 Cumberland Street, as further described as Assessment Roll Number 1904-052-060-05000-0000-02;
- (dd) 2,828 sq. ft. at 2050 Danforth Avenue, as further described as Assessment Roll Number 1904-094-510-01300-0000-04;
- (ee) 5,386 sq. ft. at 370 Queen Street West, as further described as Assessment Roll Number 1904-065-160-03050-0000-02;
- (ff) 3,950 sq. ft. at 818 College Street, as further described as Assessment Roll Number 1904-044-170-09800-0000-02;
- (gg) 5,306 sq. ft. at 251 Victoria Street, as further described as Assessment Roll Number 1904-066-240-00900-0000-04;
- (hh) 3,200 sq. ft. at 1203 Dundas Street West, as further described as Assessment Roll Number 1904-042-450-01800-0000-01;
- (ii) 9,231 sq. ft. at 529 Bloor Street West, as further described as Assessment Roll Number 1904-067-360-01700-0000-00;
- (jj) 5,452 sq. ft. at 1298 Danforth Avenue, as further described as Assessment Roll Number 1904-08-5-340-02900-0000-03;
- (kk) 1,587 sq. ft. at 396 Roncesvalles Ave, as further described as Assessment Roll Number 1904-02-2-390-01800-0000-02;
- (ll) 2,726 sq. ft. at 577 King Street West, as further described as Assessment Roll Number 1904-06-2-210-01001-0000-06;
- (mm) 7,265 sq. ft. at 1585 Dundas Street West, as further described as Assessment Roll Number 1904-02-4-200-03600-0000-02;
- (nn) 900 sq. ft. at 14 Madison Avenue, as further described as Assessment Roll Number 1904-05-2-140-02900-0000-00;
- (oo) 2,508 sq. ft. at 75 Portland Street, Unit 112, as further described as Assessment Roll Number 1904-06-2-210-06912-0000-00;
- (pp) 2,504 sq. ft. at 431 King Street West, as further described as Assessment Roll Number 1904-062-210-04000-0000-00;

- (qq) 6,000 sq. ft. at 722 College Street, as further described as Assessment Roll Number 1904-044-130-04500-0000-05;
- (rr) 1,912 sq. ft. at 12 Clinton Street, as further described in Assessment Roll Number 1904-04-3-090-01900-0000-02;
- (ss) 8,489 sq. ft. at 567 Queen Street West, as further described as Assessment Roll Number 1904-06-2-600-00600-0000-02;
- (tt) 2,136 sq. ft. at 574 College Street, as further described as Assessment Roll Number 1904-04-4-050-12000-0000-01;
- (uu) 4,100 sq. ft. at 2882 Dundas Street West, as further described as Assessment Roll Number 1904-014-080-00600-0000-04;
- (vv) 1,300 sq. ft. at 2936 Bloor Street West, as further described as Assessment Roll Number 1919-01-1-380-04200-0000-05;
- (ww) 810 sq. ft. at 962 Danforth Ave, as further described as Assessment Roll Number 1904-08-5-370-03700-0000-00;
- (xx) 1,037 sq. ft. at 966 Danforth Ave, as further described as Assessment Roll Number 1904-08-5-370-03600-0000-04;
- (yy) 2,112 sq. ft. at 218 Ossington Avenue, as further described as Assessment Roll Number 1904-04-2-450-04000-0000-04;
- (zz) 875 sq. ft. at 307 Augusta Avenue, as further described as Assessment Roll Number 1904-065-740-00900;
- (aaa) 600 sq. ft. at 539 Bloor Street West, as further described as Assessment Roll Number 1904-067-350-01600-0000-06;
- (bbb) 6,568 sq. ft. at 14 Duncan Street, as further described as Assessment Roll Number 1904-062-280-00700-0000;
- (ccc) 4,800 sq. ft. at 22 Cumberland Street, as further described as Assessment Roll Number 1904-052-020-02600-0000-01;
- (ddd) 2,920 sq. ft. at 937 Bloor Street West, as further described as Assessment Roll Number 1904-044-350-03000-0000-00;
- (eee) 3,300 sq. ft. at 1078 Queen Street West, as further described as Assessment Roll Number 1904-042-240-06100-0000-04;
- (fff) 33,588 sq. ft. at 2 Strachan Avenue, as further described as Assessment Roll Number 1904-041-040-00110-0000-02;

- (ggg) 1,504 sq. ft. at 136 Ossington Avenue, as further described as Assessment Roll Number 1904-042-390-01000-0000-03;
- (hhh) 3,000 sq. ft. at 44 Wellington Street East, as further described as Assessment Roll Number 1904-064-260-01300-0000-06
- (iii) 7,808 sq. ft. at 783 College Street, as further described as Assessment Roll Number 1904-043-180-04800-0000-01;
- (jjj) 6,963 sq. ft. at 194 Queen Street West, as further described as Assessment Roll Number 1904-065-020-00700-0000-04;
- (kkk) 2,864 sq. ft. at 332 Queen Street West, as further described as Assessment Roll Number 1904-065-160-01900-0000-05;
- (lll) 885 sq. ft. at 1376 Danforth Ave, as further described as Assessment Roll Number 1904-085-330-04500-0000-04;
- (mmm) 2,594 sq. ft. at 1369 Queen Street West, as further described as Assessment Roll Number 1904-021-280-02000-0000-03;
- (nnn) 1,470 sq. ft. at 110 Ossington Avenue, as further described as Assessment Roll Number 1904-042-250-04100;
- (ooo) 911 sq. ft. at 180 Shaw Street, Unit 101, as further described as Assessment Roll Number 1904-042-170-01508-0000-04;
- (ppp) 4,400 sq. ft. at 758 Mount Pleasant Road, as further described as Assessment Roll Number 1904-103-680-01000-0000-02;
- (qqq) 3,337 sq. ft. at 3653 Lakeshore Boulevard West, as further described as Assessment Roll Number 1919-053-310-00600-0000-02;
- (rrr) 4,828 sq. ft. at 264 Augusta Avenue, as further described as Assessment Roll Number 1904-065-710-02000-0000-03;
- (sss) 6,666 sq. ft. at 1096 Queen Street West, as further described as Assessment Roll Number 1904-042-260-09020-0000-05; and

(ttt) 5,772 sq. ft. at 667 King Street West, as further described as Assessment
Roll Number 1904-062-180-00700-0000-05

Enacted and passed on July , 2026.

Frances Nunziata,
Speaker

John D. Elvidge,
City Clerk

(Seal of the City)

Attachment 1

Municipal Address	Assessment Roll Number	Units	Eligible Leased Space (sq. ft.)	Common Space (sq. ft.)	Owner Occupied (sq. ft.)
401 Richmond Street West	1904-06-2- 460-00700- 0000-05	104	6,322	-	-
		108	587		
		109	1,210		
		110	2,387		
		115	1,100		
		120	2,084		
		121	1,860		
		122	1,036		
		124	2,528		
		128	3,896		
		129			
		133	1,305		
		140	2,385		
		205	896		
		209	686		
		210	517		
		215	697		
		216	524		
		218	469		
		219	1,351		
		220	422		
		223	506		
		224	477		
		225	662		
		235	715		
		242	541		
		244	240		
		250	574		
		252	306		
		253	832		
		254	261		
		255	475		
		256	479		
		258	479		
		262	976		
		263	181		

Municipal Address	Assessment Roll Number	Units	Eligible Leased Space (sq. ft.)	Common Space (sq. ft.)	Owner Occupied (sq. ft.)
		264	400		
		276	159		
		277	756		
		278	495		
		281	1,237		
		282	500		
		301	214		
		303		611	
		306	1,032		
		348	399		
		350	3,190		
		352			1,210
		353	598		
		354	532		
		355	602		
		356	561		
		357	361		
		358	544		
		359	399		
		361	200		
		362	479		
		363	469		
		366	484		
		368			623
		369	1,342		
		370	444		
		372	725		
		376	3,229		
		378	1,998		
		380	1,150		
		381	250		
		382	150		
		383	279		
		387	444		
		389	692		
		391	479		
		393	643		
		394	475		
		395	470		
		397	1,266		

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Municipal Address	Assessment Roll Number	Units	Eligible Leased Space (sq. ft.)	Common Space (sq. ft.)	Owner Occupied (sq. ft.)
		403	1,762		
		406	242		
		409	626		
		410	524		
		412	525		
		413	606		
		417	683		
		420	1,171		
		423	454		
		427	198		
		433	1,021		
		434	457		
		450	7,946		
		263B			1,184
		B001	2,888		
		B020	887		
		B099			400
		B101			570
		B104	2,338		
		B106	877		
		B106A			922
		B107	177		
		B110			3,171
		B112	757		
		B120	2,673		
		Building			
		Service Area		13,193	
		Carriage			
		House	1,357		
		Floor Service			
		Amenity		37,989	
		Office			3,775
		Office storage			309
		S01	80		
		S02	88		
		S05	176		
		S06	182		
		S07	176		
		S08	208		
		S09	178		

Municipal Address	Assessment Roll Number	Units	Eligible Leased Space (sq. ft.)	Common Space (sq. ft.)	Owner Occupied (sq. ft.)
		S10	88		
		S12	358		
		S15	198		
		S16	165		
		S17	539		
		S19	110		
		S20	88		
		S24	119		
		S25	120		
		S26	488		
		S27	281		
		S28	344		
		S29	460		
		S30	569		
		Urbanspace			
		Gallery			1,430
		Vault	1		
		Wood shop		719	
			Eligible leased space:	Eligible common space:	Eligible owner-occupied space:
			100,798	33,555	13,784

Total Eligible Square Footage – 148,137 sq. ft.

Attachment 2

Municipal Address	Assessment Roll Number	Units	Eligible Leased Space (sq. ft.)	Common Space (sq. ft.)	Owner Occupied (sq. ft.)
601 Christie Street	1904-05-3-530-00750-0000-04	150		250	
			250		
		151	250		
		152	250		
		153	-		
		154	250		
		155	250		
		156	250		
		157	250		
		158	250		
		159	206		
		160	316		
		161	316		
		162	316		
		163	316		
		164	316		
		170	1,446		
		171			766
		172			321
		173	321		
		174	545		
		175	174		
		176	2,064		
		177	858		
		251	661		
		252	661		
		253	661		
		254	277		
		255	268		
		256	1,702		
		Barn 2 and Barn 3 Owner Occupied Common Area			9,623
			Eligible leased space:	1,424 Eligible common space:	Eligible owner-

Municipal Address	Assessment Roll Number	Units	Eligible Leased Space (sq. ft.)	Common Space (sq. ft.)	Owner Occupied (sq. ft.)
			13,423	1,218	occupied space: 1,889

Total Eligible Square Footage – 16,530 sq. ft.

Attachment 3

Municipal Address	Assessment Roll Number	Units	Eligible Leased Space (sq. ft.)	Common Space (sq. ft.)	Owner Occupied (sq. ft.)
585 Dundas Street East	1904-07-2-190-00261-0000-01	120	3,490	-	
		130	4,694		
		220	3,053		
		240	1,700		
		250	1,400		
		260	782		
		300 - Studio A	161		
		300 - Studio B	155		
		300 - Studio E	153		
		300 - Studio F	159		
		300 - Studio G	200		
		300 - Studio H	177		
		300 - Studio I	185		
		300 - Studio J	183		
		300 - Studio K	175		
		300 - Studio L	198		
		300-10	411		
		300-14	411		
		300-15	411		
		300-16	299		
		300-2	486		
		300-3	486		
		300-4	1,237		
		300-5		-	648
		300-6	427		
		300-7	492		
		300-8	773		
		Ada Slaight Hall + Ancillary Common Area		-	17,082
		- 1st Floor Common Area		5,028	-
		- 2nd Floor Common Area		4,309	-
		- 3rd Floor Common Area		770	-
		Owner Occupied - 3rd Floor		-	1,335

Municipal Address	Assessment Roll Number	Units	Eligible Leased Space (sq. ft.)	Common Space (sq. ft.)	Owner Occupied (sq. ft.)
			Eligible leased space: 22,298	Eligible common space: 7,806	Eligible owner-occupied space: 2,887

Total Eligible Square Footage – 32,990 sq. ft.

Attachment 4

Municipal Address	Assessment Roll Number	Work and Common Space (sq. ft.)	Owner Occupied (sq. ft.)
180 Shaw St., Unit 102	19-04-04-2-170-01509-0000-02	951	
180 Shaw St., Unit 103	19-04-04-2-170-01510-0000-0 0	927	
180 Shaw St., Unit 104	19-04-04-2-170-01511-0000-0 5	926	
180 Shaw St., Unit 105	19-04-04-2-170-01512-0000-0 3	3,259	
180 Shaw St., Unit 107	19-04-04-2-170-01514-0000-06	926	
180 Shaw St., Unit 110	19-04-04-2-170-01517-0000-0 0	770	
180 Shaw St., Unit 208	19-04-04-2-170-01525-0000-0 5	465	
180 Shaw St., Unit 209	19-04-04-2-170-01526-0000-0 3	2,972	
180 Shaw St., Unit 301	19-04-04-2-170-01533-0000-0 3	1,429	
		Eligible work and common space: 12,625	Eligible owner-occupied space: nil

Total Eligible Square Footage – 12,625 sq. ft.

Attachment 5

Municipal Address	Assessment Roll Number	Work and Common Space (sq. ft.)	Owner Occupied (sq. ft.)
1137 Dupont Street	1904-03-1-480-04300-0000-02	6,441	
		Eligible work and common space: 6,441	Eligible owner-occupied space: nil

Total Eligible Square Footage – 6,441 sq. ft.

Attachment 6

Municipal Address	Assessment Roll Number	Work and Common Space (sq. ft.)	Owner Occupied (sq. ft.)
468 Queen Street West	1904-06-5-280-01600-0000-00	9,800	1,000
		Eligible work and common space: 9,800	Eligible owner-occupied space: 1,000

Total Eligible Square Footage – 10,800 sq. ft.

Appendix 7

Municipal Address	Assessment Roll Number	Work and Common Space (sq. ft.)	Owner Occupied (sq. ft.)
429 Queen Street East	1904-07-1590-01500-0000-02	6,288	-
		Eligible work and common space: 6,288	Eligible owner-occupied space: -

Total Eligible Square Footage – 6,288 sq. ft.

Appendix 8

Municipal Address	Assessment Roll Number	Work and Common Space (sq. ft.)	Owner Occupied (sq. ft.)
1100 Bathurst Street	1904-05-1-480-0330-0000-04	5,038	142
		Eligible work and common space: 5,038	Eligible owner-occupied space: 142

Total Eligible Square Footage – 5,180 sq. ft.