

2020 Creative Co-Location Facilities Property Tax Subclasses Designation **Live Music Venues**

Statement of Purpose

The Creative Co-Location Facilities Property Tax Subclasses of the commercial, residual commercial and industrial property classes (the "Subclasses") were established by City Council and the Province of Ontario to support the affordability and sustainability of cultural and creative spaces in Toronto.

More specifically, the City of Toronto recognizes the public benefit being generated by its live music venues, which are the training ground and launch pad for musical careers and need critical support in the face of ongoing pressures that threaten to close dozens of local venues.

Therefore, at its meeting of May 28, 2020, City Council authorized the creation of a category of eligible properties with the Subclasses to include live music venues where local and grassroots musicians perform. Successful applicants who meet the eligibility criteria would receive a 50% reduction in property taxes for the 2020 taxation year.

A Live Music Venue is a venue at which Live Music Performances occur. A Live Music Performance is a performance by individual musical artists or groups of musical artists of original or non-original (cover) musical works on instruments, vocally or on equipment conventionally used to perform jazz, rock, folk, classical, R&B, hip hop, global, experimental, and other genres of music, and includes performances by electronic musical artists and DJs using digital equipment, software, or turntables to create musical performances for an audience, but excludes the simple playback of recorded music without a creative role being played by the DJ.

Instructions

Review the application checklist, complete this form by checking all applicable checkboxes and providing other required information, and obtain necessary signatures (including that of the property owner). Submit copy of the form and supporting documentation by **Friday, June 19, 2020 at 5:00 pm**, to livemusicvenuetax@toronto.ca

Requirements to ensure your application is complete:

Application Form is filled out completely.

Applicant signature is correct (note property owner is the only legal applicant).

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Mandatory supporting documents:

- 1) If live music venue is leased, evidence of lease.
- 2) Music Bookings and Artist Compensation:
 - confirmation of bookings can be provided in the form of a copy of the venue's 2019 booking calendar; the venue's archived 2019 online schedule; or the venue's 2020 booking calendar January 1 – March 15
 - 3 to 5 samples of confirmation of artist compensation (e.g., contracts, written agreements in emails, etc.) as evidence of regular venue operations.
- 3) Evidence of employment (contracts, job descriptions, email communication, etc.) for regular venue staff or contract workers to fulfil a minimum of two of the roles listed below connected with the venue's live music programming (note that one staff position may fulfil more than one role):
 - venue booker
 - event promoter
 - audio technician
 - stage manager
 - door person/venue security
- 4) Evidence of 6 months of operations if not clearly evident in bookings confirmation above
- 5) Evidence of Occupancy Load (scanned image of license will suffice)

Please note: Financial assistance from government programs may have tax implications for your business. It is recommended that advice be obtained from a qualified tax professional in preparation of this application.

_____ (first name, last name) certify that the information given on this form and in supporting documentation is correct and complete.

_____ Property Owner's Signature

_____ Date (YYYY-MM-DD)

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Property Information		
Street Number:	Street Name:	Suite/Unit Number (if applicable):
City: Toronto	Province: Ontario	Postal Code:
Assessment Roll Number:		
Name of Live Music Venue:		
Applicant – Property Owner		
Name of Property Owner & Contact Person:	Name of Live Music Venue Operator & Contact Person:	
Business Telephone Number:	Tenant Telephone Number:	
Business Email:	Tenant Email:	

I. Qualifying Property Checklist

A qualifying property must meet **ALL** of the following criteria to be eligible under the Creative Co-Location Facilities Property Tax Subclasses:

A. Venue Infrastructure - The Live Music Venue must have a minimum of four amenities or types of equipment listed below:

- fixed stage or stage area
- sound booth or desk with sound board
- artist dressing room I
- window, booth, or established point where tickets or cover charges are collected
- audio equipment (amplified PA system with mics, and/or backline)
- performance or stage lighting

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B. Bookings & Compensation - The Live Music Venue must:

- present live music a minimum of 144 days annually; or in the case(s) due to venues being closed by emergency orders as a result of the COVID-19 pandemic present live music 40% of all operating days within the calendar year;

(Note: confirmation of bookings can be provided in the form of a copy of the venue's 2019 booking calendar or of the venue's archived 2019 online schedule)

and

- artists must be compensated for performances (through a percentage of bar sales or door cover, or as agreed via a formal or informal contract), and must not be charged for the use of the stage or equipment.

C. Employment – the Live Music Venue must employ regular venue staff or contract workers to fulfill a minimum of two of the roles listed below connected with the venue's live music programming (note that one staff position may fulfill more than one role):

- venue booker
- event promoter
- audio technician
- stage manager
- door person/venue security

D. Length of operations - the Live Music Venue must have been in operation as a Live Music Venue, defined above, for a minimum of six months prior to applying for inclusion in the Creative Co-Location Facilities Property Tax Subclasses.

- Yes
- No

E. Maximum capacity – the Live Music Venue must have a maximum capacity of no more than 1,500 persons as defined by occupant load, in the eligible portions of the Live Music Venue (as defined in the Eligible Property section below).

- Yes
- No

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II. Eligible Portions of a Qualifying Property

A Qualifying Property is a property in which a Live Music Venue operates. Eligible areas within this property include all portions of the qualifying property, excluding any portions that are clearly separate areas in which a separate business operation occurs that is not directly linked to the Live Music Venue and whose location or position is not conducive to viewing or listening to the Live Music Performance.

Exceptions to this exclusion are areas used primarily as entrances to the Live Music Venue, audience holding areas, or foyers, even if food and beverage service is available in such areas

Qualifying Property	Calculations (Square Feet)	Notes
Total Live Music Venue (Gross Floor Area)		If tenant refer to lease for the amount of gross floor area
Minus Separate Business Operation – only if applicable		Is there a separate operation that operates in tandem with live music venue but is separate from the music component and which is not conducive to viewing or listening to the live music performance?
Total Eligible Portions of the Property applying for the 2020 Creative Co-Location Facilities Property Tax Subclass Designation		Live Music Venue minus separate business equals Total eligible portions of property

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III. Attestation & Supporting Documentation for Live Music Venues

- I certify that the application meets all eligibility criteria and is supported by documentation such as a lease agreement, booking schedule, sampling of contracts with artists, etc.
- I certify that artists are compensated for performances (through a percentage of bar sales or door cover, or as agreed via a formal or informal contract).
- I certify that the property meets all eligibility criteria for a “Qualifying Property” i.e. Eligible Property is all portions of a Qualifying Property, excluding any portion that is a clearly separate area in which a separate business operation occurs that is not directly linked to the Live Music
- I certify that the property will be used a live music venue for the full tax year and if the property ceases to operate as a live music venue, the incentive (i.e. property tax relief) will be repaid to the City.
- I certify that the live music venue will function with integrity and good faith.
- I certify that the benefit of the reduction in property taxes will be directed towards the operations of the live music venue (e.g. passing on the savings to the tenant, upgrades to the live music venue, etc.) to meet the purpose of the program in sustaining cultural spaces.

(Note landlords who do not direct savings from the Creative Co-Location Facilities Property Tax Subclasses Program towards the operations of the live music venue may be reported to the City or members of the Toronto Music Advisory Committee and the benefits may be rescinded.)

- I certify that Revenue Services (c/o Manager, Property Taxation & Assessment Revenue Services), North York Civic Center, 5100 Yonge Street, Toronto, ON M2N 5V7 416-395-6730) will be notified as soon as any change occurs at a qualifying property that may affect eligibility.

Note: all applicants should be aware that potential site visits by municipal staff may be required to verify the above submission.

Property Owner's Signature	Date (yyyy-mm-dd)
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If information provided in this application is determined to be false, applicant will be ineligible to apply to the program in the future.