

2024 Creative Co-Location Facilities Property Tax Subclass Designation

LIVE MUSIC VENUE APPLICATION FORM

Purpose

The Creative Co-Location Facilities Property Tax Subclass supports the sustainability and growth of creative enterprises and live music venues in Toronto. Properties must be designated as a Creative Co-Location Facility by the City of Toronto to be included under the property tax subclass. A property may apply if it is either a tenant-based operating facility, a membership-based co-working facility or a live music venue. This application is for live music venues, at which live music performances occur.

Instructions

Review the application checklist and complete this form by checking all applicable checkboxes. Provide all required information and obtain necessary signatures (including that of the property owner). Submit a copy of the form and supporting documentation by **March 14, 2024 at 5 p.m.** **Only complete applications submitted by the deadline will be accepted.** Applications must be fully complete, signed and with all supporting documentation, to be deemed eligible. **Applications submitted past the deadline will not be accepted.**

For New Applicants: please submit your **draft** application and supporting documents by **February 15, 2024 at 5 p.m.** for City staff to review and provide feedback prior to the application deadline.

If you have questions about this application or require accommodation under the Accessibility for Ontarians with Disabilities Act, please call (416) 392-9863 or email culturetaxclass@toronto.ca using your business email account. Successful applicants who meet the eligibility criteria could receive up to a 50% reduction in property taxes for the 2024 taxation year. **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**

Guidelines

Live Music Venue and Live Music Performance: 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.

Tenant: the tenant operating a live music venue is in charge of the operations of the venue and oversees the live music performances.

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LIVE MUSIC VENUE OPERATOR APPLICATION

I _____ (First Name, Last Name) certify that the information given on this form and in supporting documentation is correct and complete.

Applicant Signature _____

Date (YYYY-MM-DD) _____

Applicant Business Information (Property Owner <u>AND</u> Tenant)	
Name of Music Venue	
Assessment Roll Number	
Municipal Address	
Name of Property Owner & Contact Person	Name of Tenant & Contact Person
Business Telephone Number	Tenant Telephone Number
Business Email	Tenant Email

Note: if the tenant operating a live music venue submits the application, the application must have the authorization and support of the property owner, as demonstrated by a letter of support specific to this application or a signature on this application.

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I. Spatial Description of Live Music Venue

For first time applicants, please provide information about how much space the live music venue occupies.

For returning applicants, please fill out this section if there has been a change to your live music venue since the previous year.

Floor Level	Live Music Venue Eligible Gross Floor Area	Total Gross Floor Area
Basement Level		
First Floor Level		
Mezzanine Level (if applicable)		
Second Floor Level		
Other Level		
Total		

Note For First Time Applicants: digital photographs of all floor levels of the live music venue, while not in operation and in clear view, are required to be accompanied with this application in order that the Municipal Property Assessment Corporation (MPAC) can verify information. Floor Plans (professional or hand drawn) must be provided that can identify the floor level and location of the live music venue within the property for ease of proper identification

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II. 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. Please check all that apply.

- fixed stage or stage area
- sound booth or desk with sound board
- artist dressing room
- 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

B. Bookings and Compensation

The Live Music Venue must demonstrate a minimum number of booking dates and compensate artists. Please check all that apply:

- 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

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 have employed 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). Please select all that apply.

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

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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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III. 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 (as listed under Venue Infrastructure, above) that are used for the operation of the Live Music Venue.

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 are not eligible and excluded.

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) specify floor level or levels	Notes
Total Live Music Venue (Gross Floor Area)		Tenant to 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 the 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 Portion of the Property applying for the 2020 Creative Co-Location Facilities Property Tax Subclass Designation		Live Music Venue minus separate business equals Total eligible portion of property

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IV. Supporting Documentation for Live Music Venues (For New Applicants)

- Letter from the Property Owner indicating support and authorization for the Tenant operating the live music venue to submit the application, if applicable. Note: this is not necessary if the Property Owner is submitting / signing the application.
- Copy of lease agreement.
- Copy of booking schedule or archived online schedule indicating minimum number of confirmed live music bookings.
- Copy of receipts, invoices or contracts indicating artist compensation (sample of 3-5 invoices).
- Copy of employment, invoices or contracts indicating minimum regular venue staff / workers.
- Copy of Occupancy Load indicating maximum capacity of live music venue.
- Digital photographs of all floor levels of the live music venue, while not in operation and in clear view.
- Floor plans (professional or hand drawn) identifying the floor level and location of the live music venue within the property.
- Signed copy of the [Declaration of Compliance with Anti-Harassment / Discrimination Legislation and City policy](#), signed by the live music venue operator.

(For Successful Returning Applicants)

- Letter from the Property Owner indicating support and authorization for the Tenant operating the live music venue to submit the application, if applicable. Note: this is not necessary if the Property Owner is submitting / signing the application.
- Copy of booking schedule or archived online schedule indicating minimum number of confirmed live music bookings.
- Copy of any of the above documents if there has been a change to the live music venue since the previous year.
- Signed copy of the [Declaration of Compliance with Anti-Harassment / Discrimination Legislation and City policy](#), signed by the live music venue operator.

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V. Attestation for Live Music Venues

- I certify that the application meets all eligibility criteria, is complete and includes all supporting documentation.
- 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 venue.
- I acknowledge that the property will be used as a live music venue for the full tax year and if the property ceases to operate as a live music venue, the incentive will cease to apply to the property.
- I certify that the live music venue will function with integrity, good faith, and will comply with the City of Toronto’s Anti-Harassment / Discrimination Legislation and City Policy.
- I certify that the benefit of the reduction in property taxes will be directed towards the operations of the live music venue and passed on to the tenant to meet the purpose of the program in sustaining cultural spaces. More specifically, property owners are required to pass on tax savings resulting from inclusion in the subclasses to their tenant operators of the live music venue within 12 months of each year's application deadline so as to remain eligible for future years.
- I certify that the Program Administrator (culturetaxclass@toronto.ca) and 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.

If information provided in this application is determined to be false, applicant will be ineligible to apply to the program in the future.

Landlord Signature	Date (yyyy-mm-dd)
Tenant Signature	Date (yyyy-mm-dd)