

# 2025 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.

Successful applicants who meet the eligibility criteria could receive up to a 50% reduction in property taxes for the 2025 taxation year.

Applicants must re-apply every year to maintain eligibility as a Creative Co-Location Facility.

Recognizing that many live music venues are tenants in properties they occupy, property owners (i.e. landlords leasing to live music venues) must agree to direct the benefit of the property tax reduction toward the operations of their live music venue tenants and must pass on the full amount of this reduction to the tenants to meet the purpose of the program in sustaining cultural spaces.

### 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). Applications must be fully complete, signed and with all supporting documentation, to be deemed eligible. **Applications submitted past the deadline will not be accepted.**

Submit a copy of the form and supporting documentation by email to [culturetaxclass@toronto.ca](mailto:culturetaxclass@toronto.ca) by **March 14, 2025 at 5 p.m.** Only complete applications submitted by the deadline will be accepted.

**For first-time applicants:** please submit your **draft** application and supporting documents by email to [culturetaxclass@toronto.ca](mailto:culturetaxclass@toronto.ca) by **February 14, 2025 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 416-392-3379 or email [culturetaxclass@toronto.ca](mailto:culturetaxclass@toronto.ca) using your business email account.

**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.**

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## Definitions

**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.

Live music performance 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. Live music performance does not include comedy or theatre.

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

**Live Music Venue Eligible Gross Floor Area:** The area of a live music venue that is used by artists, production staff, venue staff, and audiences during live music performances and/or to support these performances. Eligible floor area may include a fixed stage or stage area, dance floor, front / back of house space, audio / lighting booth, green rooms, equipment storage rooms, and venue offices, as well as areas to accommodate and serve audiences (entrance foyer, box office, coat check, bar, washrooms, etc.). Any portion of the property that is clearly a separate area which is not conducive to viewing or listening to the live music performance is not considered as eligible floor area. Any portion of the property where a separate business operation occurs that is not directly linked to the live music venue is not considered as eligible floor area.

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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) \_\_\_\_\_

<b>Applicant Business Information (Property Owner <u>AND</u> Tenant)</b>	
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 in this section about how much space the live music venue occupies.

**For returning applicants**, please fill out this section **only 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
<b>Basement Level</b>		
<b>First Floor Level</b>		
<b>Mezzanine Level (if applicable)</b>		
<b>Second Floor Level</b>		
<b>Other Level</b>		
<b>Total</b>		

**Note for first-time applicants:** Digital photographs of all floor levels of the live music venue, while not in operation and in clear view, must be submitted as part of your application in order for the Municipal Property Assessment Corporation (MPAC) to verify information. Floor Plans (professional or hand drawn) must be provided to clearly show the floor level and location of the live music venue within the property.

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## II. Qualifying Property Checklist

**For all applicants:** 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 (PA system, 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;
- 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 and operations (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, as 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

**For all applicants:** 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) <b>specify floor level or levels</b>	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?
<b>Total Eligible Portion of the Property applying for the 2025 Creative Co-Location Facilities Property Tax Subclass Designation</b>		<p style="text-align: right;"><b>Live Music Venue</b></p> <p style="text-align: right;">minus</p> <p style="text-align: right;"><b>separate business</b></p> <p style="text-align: right;">equals</p> <p style="text-align: right;"><b>Total eligible portion of property</b></p>

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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 or signing the application.
- Copy of lease agreement.
- Copy of live music booking schedule or archived online schedule indicating minimum number of confirmed live music bookings. Note: 144 nights per year equates to approximately 12 nights per month or 3 nights per week. The booking schedule or event calendar you submit should demonstrate a minimum of 144 nights of music bookings at this rate of frequency.
- 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 supporting live music operations at the venue.
- 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 or signing the application.
- A sample of booking schedule or archived online schedule indicating confirmed live music bookings (minimum 3 months' booking schedule).
- 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** **(All Applicants)**

- 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 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 property tax reduction 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 that the full amount of this reduction will be 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 these savings in future years.
- I certify that the Program Administrator ([culturetaxclass@toronto.ca](mailto: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.**

<b>Landlord Signature</b>	<b>Date (yyyy-mm-dd)</b>
<b>Tenant Signature</b>	<b>Date (yyyy-mm-dd)</b>