

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. To be included, a property must be designated as a Creative Co-Location Facility by the City of Toronto.

Successful applicants who meet the eligibility criteria could receive up to a 50% reduction in property taxes for the eligible portion of the property for the 2026 taxation year. Applicants must re-apply every year to keep their Creative Co-Location Facility eligibility.

Because many live music venues are tenants, property owners (i.e. landlords leasing to live music venues) must agree to direct the benefit of the property tax reduction to 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. Once approved, the property owner will receive a supplementary tax bill advising on the change of tax classification for the portion of the property that operates as a live music venue. The savings to be passed on to the venue operator should be the difference between the previous tax classification and the new Creative Co-Location classification.

Instructions

Review and complete all sections of this form on pages 3-7. Provide all required information, including the signature of the Property Owner on page 7 of this form (or a letter of support specific to this application). Submit a copy of the form and supporting documentation by email to culturetaxclass@toronto.ca using your business email address by **March 20, 2026 at 5 p.m. Only complete applications submitted by the deadline will be accepted.**

For first time applicants or new venues, please submit your **draft** application and supporting documents by email to culturetaxclass@toronto.ca using your business email address by **February 20 at 5 p.m.** for City staff to review and provide feedback prior to the application deadline.

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

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 using your business email account.

As stated in the Municipal Freedom of Information and Protection of Privacy Act, section 2(2.1) and 2(2.2), information collected on this form is considered business identity information. Business identity information could be publicly available and/or disclosed upon request, unless an exception applies.

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.

Definitions

2026 Creative Co-Location Facilities Property Tax Subclass Designation

Eligible Gross Floor Area: The area of a live music venue that is used by artists, production staff, venue staff, and audiences for Live Music Performance and/or to support Live Music Performance. Eligible floor area may include:

- fixed stage or stage area;
- dance floor;
- front / back of house space;
- sound and/or lighting booth;
- green rooms or artist dressing room;
- equipment storage rooms;
- venue offices; and
- areas to accommodate and serve audiences (such as an entrance foyer, box office, coat check, bar, washrooms, etc.).

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. For example, kitchen or food preparation areas are not considered eligible floor area.

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.

Live Music Performance: A Live Music Performance is a performance by individual musical artists or groups of musical artists of original or non-original (cover) music. This 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.

Live Music Venue: A venue at which Live Music Performances occur.

Property Owner: The owner of the property containing the Live Music Venue, or their authorized representative.

Tenant: The business or organization operating a live music venue, overseeing Live Music Performances.

2026 Creative Co-Location Facilities Property Tax Subclass Designation

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 (Street Number, Street Name, Suite/Unit Number)	
Name of Property Owner (First Name, Last Name)	Name of Tenant (First Name, Last Name)
Business Telephone Number	Tenant Business Telephone Number
Business Email	Tenant Business 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, demonstrated by **one** of the following:

1. The signature of the Property Owner on page 7 of this application form.
OR
2. A letter of support specific to this application.

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1. Eligibility Checklist

A qualifying property must meet **ALL** of the following criteria to be eligible:

- A.** Has the Live Music Venue been in operation for **a minimum of six months** prior to applying?
- ☐ Yes ☐ No
- B.** Does the Live Music Venue present live music **a minimum of 144 days per year**?
- ☐ Yes ☐ No
- C.** Are artists compensated financially for their performances? This may be through a percentage of bar sales or door cover, or as agreed through a formal or informal contract.
- ☐ Yes ☐ No
- D.** Are artists permitted to use the stage and venue equipment free-of-charge?
- ☐ Yes ☐ No
- E.** Is the Live Music Venue capacity 1,500 persons or less (as defined by occupant load in the eligible portion of the Venue)?
- ☐ Yes ☐ No
- F.** The Live Music Venue must have a minimum of four of the following amenities. Please check all that apply.
- ☐ fixed stage or stage area
- ☐ sound booth or desk with sound board
- ☐ green room or artist dressing room
- ☐ ticket window, ticket booth, or established point where tickets or cover charges are collected
- ☐ audio equipment (PA system, and/or backline)
- ☐ performance or stage lighting
- G.** The Live Music Venue must have staff or contract staff filling **at least two** of the roles below related to live music programming and operations. One person may cover multiple roles. Please check all that apply.
- ☐ venue booker
- ☐ event promoter
- ☐ audio technician
- ☐ stage manager
- ☐ door person / venue security

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2. Venue Floor Area

Please provide floor areas and photographs of all eligible areas of your venue. Areas that are clearly separate areas in which a separate business operation occurs that is not directly linked to the Live Music Venue or where patrons cannot reasonably see or hear the Live Music Performance are **not eligible** and should be excluded. Exceptions to this include areas used primarily as entrances to the Live Music Venue, audience holding areas, or foyers, even if food and drinks are served there.

Please provide digital photos of all eligible areas of the live music venue, while not in operation and in clear view, including (as applicable): the fixed stage or stage area; the dance floor; front / back of house space; audio / lighting booth, green rooms, equipment storage rooms, venue offices and areas to accommodate and serve audiences (such as an entrance foyer, box office, coat check, bar, washrooms, etc.).

Please also provide Floor Plans (professional or hand drawn) which clearly show the floor level, gross floor area and location of the live music venue and other applicable areas within the property.

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

2026 Creative Co-Location Facilities Property Tax Subclass Designation

3. Complete Application Checklist

Please use the checklist below to ensure your application is complete and all required supporting documents have been included in your application. Applications must be fully complete, signed and with all supporting documentation to be deemed eligible. **Applications submitted past the deadline will not be accepted.**

- ☐ Completed Application Form (this document), including the Attestation on page 7 of this form.
- ☐ Copy of lease agreement (if the applicant is a tenant).
- ☐ 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 photos 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.

If the Property Owner is not the applicant (Tenant applications):

- ☐ Property Owner Signature on Page 7 of this application form.

OR

- ☐ Letter from the Property Owner indicating support and authorization for the Tenant operating the live music venue to submit the application.

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4. Attestation

- ☐ 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) 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.

Property Owner Signature	Date (yyyy-mm-dd)
Tenant Signature	Date (yyyy-mm-dd)