

2026 Creative Co-Location Facilities Property Tax Subclass Designation

MEMBER-BASED CO-WORKING MODEL 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 membership-based co-working facilities, in which individuals / enterprises share space on a membership basis.

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 using your business email account by **March 20, 2026 at 5 p.m. Only complete applications submitted by the deadline will be accepted.**

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.

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.

If you have questions about this application or require accommodation under the Accessibility for Ontarians with Disabilities Act, please email 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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Guidelines

Membership-Based Co-Working Facility: A membership-based co-working facility is a type of workspace where self-employed individuals or small enterprises (the member) use a shared office or other physical work environment on a membership basis rather than a lease arrangement. A membership fee is the fee paid by said members to a building operator to access the space and any shared resources/services offered as a benefit of membership.

Creative Enterprises: A qualifying property must have creative enterprises as members that produce cultural goods and/or provide cultural services, as defined by the Canadian Framework for Cultural Statistics, under the headings Core Culture Domains, Core Culture Sub-Domains, and Ancillary Culture Sub-Domains.

Eligible Creative Enterprises for a membership-based co-working facility must fall within one of these categories. Please note that Creative Enterprises can be either for-profit or not-for-profit under this model.

Not for Profit or For Profit					
Core Culture Domains					
A. Heritage and Libraries	B. Live Performance	C. Visual and Applied Arts	D. Written and Published Works	E. Audio-visual and Interactive Media	F. Sound Recording
Core Cultural Sub-Domains					
<ul style="list-style-type: none"> Archives Libraries Cultural heritage Natural heritage 	<ul style="list-style-type: none"> Performing arts Festivals and Celebrations 	<ul style="list-style-type: none"> Original visual art Art reproductions Photography Crafts 	<ul style="list-style-type: none"> Books Periodicals Newspapers Other published works 	<ul style="list-style-type: none"> Film and video Broadcasting Interactive media 	<ul style="list-style-type: none"> Sound recording Music publishing
Ancillary Culture Sub-Domains					
		<ul style="list-style-type: none"> Architecture Design 			

Not for Profit Building Operator: a not-for-profit building operator is in charge of operation of the property and oversees membership within the property. They must have been incorporated for at least one (1) full year prior to making an application. If the not-for-profit building operator 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.

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MEMBERSHIP-BASED CO-WORKING MODEL APPLICANTS

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): _____

Property Information		
Street Number	Street Name	Suite/Unit Number (if applicable)
City Toronto	Province Ontario	Postal Code
Assessment Roll Number:		

Applicant Business Information (Property Owner <u>or</u> Not for Profit Building Operator)	
Name (First, Last)	Position Title
Business Telephone Number	Business Email

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I. Qualifying Property Checklist

The property must meet **ALL** the following criteria to be eligible under the Creative Co-Location Facilities Property Tax Subclass. Creative Enterprise tenants are defined by the Canadian Framework for Cultural Statistics, see Guideline section above.

A. Minimum Scale / Physical Space

Does the property consist of a physical building (i.e. not a virtual/online network), with a minimum work and common space of 5,000 square feet?

☐ Yes ☐ No

B. Managed by Incorporated Not-for-Profit Organization

Is the property managed by a building operator who is a not-for-profit organization incorporated under the laws of the Province of Ontario or the Government of Canada, with a functioning board of directors and a stated mandate to provide access to space and/or professional development services for the creative sector?

☐ Yes ☐ No

Has the not-for-profit building operator been incorporated for at least one (1) full year prior to applying for inclusion in the Creative Co-Location Facilities Subclass?

☐ Yes ☐ No

C. Concentration of Creative Enterprises

Does the property have a minimum concentration of 75% Creative Enterprise members?

☐ Yes ☐ No

D. Resources for Creative Enterprises

The building operator must provide Creative Enterprise members access to and use of the following shared resources for a minimum of 8 hours per day, 5 days per week. All must be checked to be eligible.

- ☐ Workspace consisting of office or production space
- ☐ Meeting or conference space
- ☐ High-speed wireless internet access that meets minimum standards established by the Canadian Radio-Television and Telecommunication Commission (50Mbps for downloads and 10 Mbps for uploads)
- ☐ Office equipment
- ☐ A minimum of 25 professional development programs, services or events offered to members, in the calendar year

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II. Qualifying Portion of Property

Workspace, common space and owner-occupied space are the only eligible portions of a qualifying property for inclusion as a Creative Co-Location Facility. The square footage of these areas will be used to calculate the reduction in commercial residual and industrial property tax rates. **Any square footage outside of these areas is not eligible for inclusion.**

A. Work and Common Space

Total Square Footage of Work and Common Space (square feet): _____

B. Criteria for Owner-Occupied Space

Indicate the portion of the property that is occupied by the owner of the property for non-commercial activity. Only up to a maximum of ten per cent of the total square footage of the property is eligible as "owner occupied space".

Note: Eligible portions of the property that are accessible by members, including workspace and common areas, are eligible for designation under the Subclass. Portions of the property occupied by the building operator for non-commercial activity are eligible for designation under the Subclass, up to a maximum of 10% of the total square footage of the property. Other portions of the property that are used for purposes other than co-working space and/or are not accessible by members are not eligible.

Total owner-occupied space (square feet): _____

Total eligible owner-occupied space (square feet) (maximum 10%): _____

Total eligible square footage (A+B): _____

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III. Supporting Documentation – Membership-Based Co-Working Model Applicants

(For New Applicants)

- ☐ Colour-coded floor plans with legend indicating qualifying portions of the property (blue = eligible workspace; green = eligible common space; red = ineligible space; purple = owner occupied space). If work and common space are combined, only use one colour on floor plan.
- ☐ Proof of ownership from the Property Owner (i.e. copy of title transfer, copy of property tax bill).
- ☐ Proof of not-for-profit status from the Building Operator.
- ☐ Copy of co-working membership Terms and Conditions.
- ☐ Documentation that demonstrates the minimum 25 professional development programs, services or events offered to members, in the calendar year.
- ☐ Complete Membership List indicating member information (see separate excel document).
- ☐ Letter from Property Owner indicating support and authorization for the Not for Profit Building Operator to submit the application, if applicable. Note: this is not necessary if the Property Owner is submitting / signing the application.
- ☐ Signed copy of the [Declaration of Compliance with Anti-Harassment / Discrimination Legislation and City policy](#), signed by Property Owner / Building Operator.

(For Successful Returning Applicants)

- ☐ If applicable, colour-coded floor plans with legend indicating qualifying portions of the property and highlighting all changes since previous year.
- ☐ If applicable, updated Membership List highlighting all changes since previous year.
- ☐ Letter from Property Owner indicating support and authorization for the not-for-profit Building Operator to submit the application, if applicable. Note: this is not necessary if the Property Owner is submitting / signing the application.
- ☐ Signed copy of the [Declaration of Compliance with Anti-Harassment / Discrimination Legislation and City policy](#), signed by Property Owner / Building Operator.

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IV. **Attestation – Member-based Co-Working Model Applicants** **(For New Applicants Only)**

- ☐ I certify that the application meets all eligibility criteria, is complete and includes all supporting documentation.
- ☐ I certify that the property meets all eligibility criteria for a "Qualifying Property" to include a concentration of members in the property that produce "cultural goods or services".
- ☐ I certify that the benefit of the reduction in property taxes will be directed towards the Creative Enterprise members to meet the purpose of the program in sustain cultural spaces.
- ☐ 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.

(For Successful Returning Applicants Only)

- ☐ I certify that the property continually meets all eligibility criteria for a "Qualifying Property" and will continue to meet the cultural program requirements.
- ☐ I certify that the application is complete and includes all supporting documentation if applicable.
- ☐ I certify that the Property Owner / Building Operator will comply with the City of Toronto's Anti-Harassment / Discrimination Legislation and City Policy.
- ☐ 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.

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

Applicant Signature	Date (yyyy-mm-dd)
Property Owner Signature (if different from applicant, i.e. applicant is the Not for Profit Building Operator)	Date (yyyy-mm-dd)