

# 2026 Creative Co-Location Facilities Property Tax Subclass Designation

## TENANT-BASED OPERATING 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 tenant-based operating facilities, in which creative enterprise tenant are charged a below average market rent.

### 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) using your business email account. Applications are due 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.

If you have questions about this application or require accommodation under the Accessibility for Ontarians with Disabilities Act, please email [culturetaxclass@toronto.ca](mailto: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**

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## Guidelines

**Tenant-Based Operating Facility:** A tenant-based operating facility is a property that has creative enterprises as tenants, that are charged a below average market rent, that produce cultural goods and/or provide cultural services.

**Below Average Market Rent:** Below average market rent is at least 30 per cent lower than the average market net rent for a similar space in the same classification of property as defined by [Building Owners and Managers Association \(BOMA\) standards](#) and in the same neighbourhood, as determined by current data by a recognized commercial realty firm.

**Creative Enterprises:** A qualifying property must have creative enterprises as tenants that produce cultural goods and/or provide cultural services, as defined by the Canadian Framework for Cultural Statistics, under the headings Core Culture Domains and Core Culture Sub-Domains. Creative Enterprises under the tenant-based operating model must be charged a below average market rent.

Eligible Creative Enterprises for tenant-based operating model properties must fall within one of these categories. Please note that some Creative Enterprises must be not for profit **only** under this model.

Not for Profit or For Profit			Not for Profit <b>Only</b>		
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 Culture Sub-Domains					
<ul style="list-style-type: none"><li>• Archives</li><li>• Libraries</li><li>• Cultural heritage</li><li>• Natural heritage</li></ul>	<ul style="list-style-type: none"><li>• Performing arts</li><li>• Festivals and Celebrations</li></ul>	<ul style="list-style-type: none"><li>• Original visual art</li><li>• Art reproductions</li><li>• Photography</li><li>• Crafts</li></ul>	<ul style="list-style-type: none"><li>• Books</li><li>• Periodicals</li><li>• Newspapers</li><li>• Other published works</li></ul>	<ul style="list-style-type: none"><li>• Film and video</li><li>• Broadcasting</li><li>• Interactive media</li></ul>	<ul style="list-style-type: none"><li>• Sound recording</li><li>• Music publishing</li></ul>

**Lead Leasee:** the lead leasee is in charge of operation of the property and oversees all other tenants in the property. They must have a minimum tenure in the property of five years; having existed for at least five years at time of application or continuing for at least five years in the future. If the lead leasee 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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TENANT-BASED OPERATING 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> Lead Leasee)	
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) and one of the following? (Please select the most applicable description).

- ☐ Minimum net rentable area of 10,000 square feet with a minimum of 5 full time Creative Enterprise tenants.
- ☐ Minimum net rentable area of 5,000 square feet with a minimum of 5 full time Creative Enterprise tenants, if property owned by the City of Toronto.
- ☐ Minimum net rentable area of 5,000 square feet with a minimum of 40 separate full time Creative Enterprise tenants.

### B. Multiple Tenants

The property must have a minimum number of tenants that occupy a minimum amount of space. All must be selected to be eligible.

- ☐ Minimum of 51 per cent of the tenants of the property must be Creative Enterprise tenants.
- ☐ Creative Enterprise tenants must occupy at least 51% of the property's net rentable Area.

## II. Qualifying Portion of Property

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

### A. Criteria for Leased Space (all must be checked to be eligible)

- ☐ The lease holder is a Creative Enterprise.
- ☐ A Creative Enterprise lease holder has/will occupy the space for a minimum of five years, either up to and/or beyond the point of application.
- ☐ The rent charged for the eligible space within the qualifying property is Below Average Market Rent (BAMR) (see the Guidelines section for definition).

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Leasing this space must also provide Creative Enterprise tenants with benefits that arise from co-location (provided by or through the property owner or landlord, or by groups of tenants as enabled by the landlord).

**A minimum of two** of the following must be offered to Creative Enterprise tenants for the space they lease to count as “leased space.” Please select all that apply.

- ☐ Free access/use of meeting or conference space
- ☐ Free or subsidized use of photocopier, telephones, fax machines and other office equipment and technology
- ☐ Demonstrated consolidated buying power for office and other supplies
- ☐ Access to free, tailored, professional development and training
- ☐ Access to subsidized accredited professional services, such as accounting or legal services
- ☐ Coordinated support for public programming
- ☐ Coordinated marketing initiatives or shared services related to the property's security systems, cleaning, reception, courier, mail and catering

Total net rentable area (square feet): \_\_\_\_\_

Total eligible leased space (square feet): \_\_\_\_\_

### B. Criteria for Eligible Common Space

Indicate the portion of common and shared spaces in the qualifying property that is used by tenants. Examples of public space includes the entrance foyer, hallways, public washrooms, serveries, lounge, mailroom, bicycle storage area, etc. This should be expressed in square feet, at the percentage leased to Creative Enterprises.

For instance, if 6,000 square feet rentable area is made up of Creative Enterprises in a 10,000 square foot building (in other words 60% of the building is tenanted by Creative Enterprises) and the total common space is 1,000 square feet then calculate 1,000 square feet times 60%, which equals 600 square feet of eligible common space.

$6,000/10,000 = 60\%$  and using  $1,000 \times 60\% = 600$  square feet (eligible common space).

Total common space (square feet): \_\_\_\_\_

Total eligible common space (square feet): \_\_\_\_\_

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**C. Criteria for Owner-Occupied Space**

Indicate the portion of the qualifying 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 net rentable space is eligible as “owner occupied space.”

Total owner-occupied space (square feet): \_\_\_\_\_

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

**Total eligible square footage (A+B+C): \_\_\_\_\_**

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### III. Supporting Documentation - Tenant-Based Operating Model Applicants (For New Applicants)

- ☐ Colour-coded floor plans with legend indicating qualifying portions of the property (blue = eligible leased space; red = ineligible space; green = common area; purple = owner occupied space).
- ☐ Photographs of the property showing a sample of the qualifying portions of the property.
- ☐ Complete Tenant List indicating tenant information (see separate excel document).
- ☐ Sample of 3 to 5 lease agreements with current tenants.
- ☐ Recent industry market report that indicates commercial rates for your geography and building class type.
- ☐ Documentation that demonstrates benefits to tenants besides Below Average Market Rent (those listed under Section II of this form). For example, receipts for accounting services, copy of marketing initiative, photo of office equipment and supplies.
- ☐ Letter from the Property Owner indicating support and authorization for the Lead Leasee 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 or Lead Leasee.

### (For Successful Returning Applicants)

- ☐ If applicable, colour-coded floor plans with legend indicating qualifying portions of property and highlighting all changes since previous year.
- ☐ If applicable, updated Tenant List highlighting all changes since previous year.
- ☐ Recent industry market report that indicates commercial rates for your geography and building class type.
- ☐ Letter from the Property Owner indicating support and authorization for the Lead Leasee 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 or Lead Leasee.

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### IV. Attestation – Tenant-Based Operating 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 tenants 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 tenants to meet the purpose of the program in sustain cultural spaces.
- ☐ 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.

#### (For Successful Returning Applicants Only)

- ☐ I certify that the property continually meets all eligibility criteria for a "Qualifying Property"; providing Below Market Average Rent 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 / Lead Leasee will comply with the City of Toronto's Anti-Harassment / Discrimination Legislation and City Policy.
- ☐ 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.

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

<b>Applicant Signature</b>	<b>Date (yyyy-mm-dd)</b>
<b>Property Owner Signature (if different from applicant, i.e. applicant is the Lead Leasee)</b>	<b>Date (yyyy-mm-dd)</b>