

**Report
From
Queen's
Park**



by
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Quite a number of businessmen, especially tenants of shopping plazas, have expressed concern about the amendment to the Assessment Act which was passed in 1974. Until that time, assessment was based on the actual area occupied by a tenant, but the new formula is based on the total assessment value of the entire tenant-occupied property (for example a plaza) divided among the tenants in proportion to the fair market rent of the space they each occupy. This means, in effect, that the tenant who pays a higher rent will also be paying higher taxes.

No exceptions are made for existing leases, and some tenants are locked into five or ten year leases, having been given to understand that they would be paying taxes of a certain amount, based on actual taxes already being paid in similar malls elsewhere. However, they have been faced with tax bills as much as ten times as high as those projected figures. Both large and small tenants are virtually trapped in existing lease arrangements, since they were not aware of the amendment to the Assessment Act.

In some cases, large tenants have had their taxes substantially reduced (\$50,000 in one case) below the projections made at the time of entering into the lease arrangement. The shift of the tax burden onto the small tenant is being appealed by many, but in the meantime they are faced with the possibility of bankruptcy because of this situation.

Not only has the change in legislation led to a considerable shift of tax burden onto the small business, but from a practical point of view it is very cumbersome. Any change in rental by any one store may involve reassessment of all the others. Really taxes continue to be paid by developers, but the assessment office apportions the total among the various tenants (taking into consideration location, access to main corridors, use of facilities provided, etc.) Assessments are increased, therefore, where the rents are higher and assessment is taxed at 30 percent, and decreased where assessments are taxed at 50 percent.

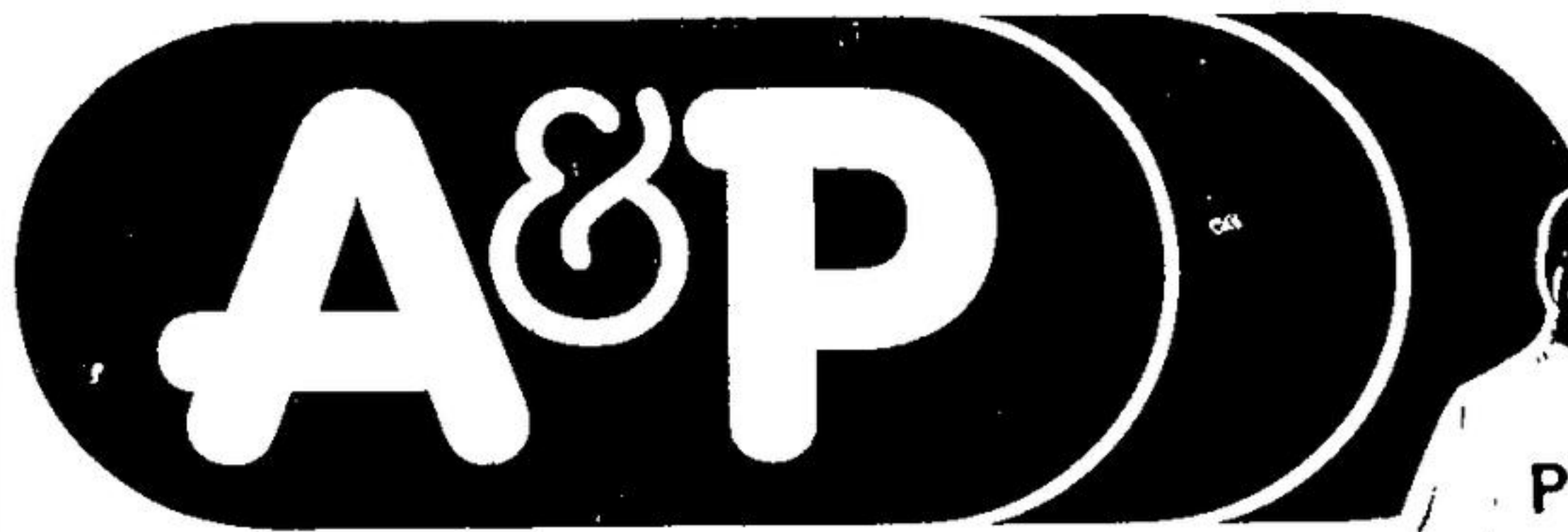
Large tenants are charged much less rent per square foot, due to their attraction value for the shopping mall. Smaller tenants pay higher rent, because their space is used much more intensively and they usually have direct access to a common area in the mall, providing many facilities for their customers.

Some inequity may exist in this situation. Possibly when the legislation was considered and passed by all three parties, it was not fully realized that rents charged by shopping malls varied to such a great extent. Ministry officials are of the opinion that prior to the amendment, the small businesses were not paying their fair share of the taxes.

When the government introduced the legislation to amend the Assessment Act, it was stressed by the minister that it was the intention to provide a formula which would make a fair apportionment of the assessment value among the tenants in accordance with the market rental value of the space they occupied, so that tenants occupying the most valuable space would be assessed for a greater portion of the total assessment of the total property than tenants

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A "Bright" New Promise from the Man in the "Bright" Red Jacket!



Look for the Man in Red at A&P

The bright new jacket worn by our store manager is a symbol of his renewed commitment to be more responsive to you. You can go to him if you have a question, if you have a problem, or if you have a special need. Our manager can do a lot to help make your shopping easier and more satisfying. And he will. We're proud of him.
If We Can't Do It, Nobody Can.

WINTARIO & OLYMPIC LOTTERY TICKETS AVAILABLE AT A&P FOOD STORES!

ALL PRICES SHOWN IN THIS AD GUARANTEED EFFECTIVE THROUGH SAT., MARCH 13, 1976.

Pork Loin Roasts

Rib Portion 4 TO 7 RIBS \$1.09 lb	Rib Half Loin \$1.29 lb
Tenderloin Portion 3 TO 3 1/2 LB CUT	Tenderloin Half Loin

Centre Cut Loin PORK ROAST OR CHOPS **\$1.79**
Rib Loin Pork Chops **\$1.59**
Spare Ribs COUNTRY STYLE **\$1.39**

PORK LOIN QUARTERS CUT INTO

PORK CHOPS

2 Rib Chops **\$1.29**
2 Loin End Chops
6 Centre Cut Chops **\$1.29**
10 CHOPS IN A PKG

Fresh Produce!

FLORIDA'S FINEST, INDIAN RIVER, PINK, LARGE, SIZE 32's

GRAPEFRUIT
5 FOR 99¢

A COLOURFUL FLOWERING PERENNIAL
PRIMULA PLANTS 4" POT **\$1.99**
TEXAS WASHED—PACKED FRESH DAILY

SPINACH 3 10-OZ PKGS **\$1.00**
CALIFORNIA—SWEET—SEEDLESS 517E 113

NAVEL ORANGES DOZEN **79¢**
PACKED FRESH DAILY

COLE SLAW 3 8-OZ PKGS **\$1.00**
FLORIDA—PACKED FRESH DAILY

CELERY HEARTS EACH **49¢**
MEXICAN—LARGE SIZE

PINEAPPLE EACH **59¢**

FROZEN FOODS!
Chocolate, Vanilla, Strawberry, Lemon—Layer Cakes

SARA LEE CAKES
13 1/2-OZ CAKE **89¢**

Frozen, Concentrated, 100% Juice From Florida

A&P ORANGE JUICE
4 6-FL-OZ TINS **\$1.00**
2-12-FL-OZ TINS—\$1.00

DOWNYFLAKE
Frozen Waffles 10-oz pkg **59¢**

SUPER-RIGHT QUALITY, SLICED

BEEF LIVER lb **49¢**

SUPER-RIGHT—SLICED
Side Bacon 1-lb Vac Pac **\$1.68**

UNIVERSAL—WITH PEPPERONI
Deluxe Pizza 1-lb, 9-oz pie **\$1.99**

Schneiders—Red Hot—Dutch Treat—All Beef—Skinless
Wieners 1-lb Vac Pac **78¢**

BURNS—STORE PACK
Beef & Pork Sausages lb **89¢**

SCHNEIDERS—SLICED—8 VARIETIES
Luncheon Meats 6-oz Vac Pac **44¢**

MAPLE LEAF—COOKED—PICNIC STYLE
Pork Shoulders 4 to 6 lbs average **89¢**

COORSH—EYE OF THE ROUND
Corned Beef lb **\$1.39**
NEW ZEALAND

Lamb Shoulder Chops lb **88¢**

(PREPRICED)

Coca-Cola
40-FL-OZ BOTTLE **39¢** PLUS BOTTLE DEPOSIT

8 O'Clock—Contains Rich Brazilian Coffees

Instant Coffee
10-OZ JAR (PREPRICED) **\$1.79** ACTION PRICED!

STANDARD

Iona Peas
4 19-FL-OZ TINS **\$1.00** ACTION PRICED!

CREAM SANDWICH—VANILLA—CHOCOLATE
DUPLEX—LEMON

Princess Cookies
1-LB PKG **59¢**

ORANGE PEKOE ACTION PRICED!

Salada Tea Bags pkg of 60 **\$1.19**

6 VARIETIES—INCLUDING DINNER TIME MINTS

PEGGY ANN CANDIES 1-lb cello pkg **99¢**

INSTANT COFFEE

Mother Parker 10-oz jar **\$2.79**

100% PURE

Mazola Corn Oil 24-ll-oz bil **\$1.19**

ARTIFICIALLY MAPLE FLAVOURED

Old Tyme Syrup 32-ll-oz bil **\$1.29**

WHITE—PINK—YELLOW ACTION PRICED!

Delsey Tissue pkg of 2 rolls **55¢**

Serve Quality A&P Baked Goods and Save!

MARVEL BRAND—SLICED BUY 4 LOAVES—SAVE 40c

White Bread 4 16-OZ LOAVES **\$1.00**

JANE PARKER SAVE 16c

Snowflake Rolls PKG OF 12 **39¢**

JANE PARKER (PKG OF 12—SAVE \$1.19)

Hot Cross Buns pkg of 6 **69¢**

JANE PARKER—PLAIN—SUGAR—CINNAMON SAVE 10c

Cake Donuts pkg of 12 **59¢**

SLICED 40% OR 100% WHOLE WHEAT OR CRACKED WHEAT

Jane Parker Bread 2 24-oz loaves **79¢**

CHECK THESE LOW PRICES!

JANE PARKER PIES FULL 8-INCH—22-OZ PIE

BLUEBERRY **99¢** **CHERRY** **95¢** **RAISIN** **85¢**

BUY 2 LOAVES—SAVE 15c

CHOICE PEAS & CARROTS—MIXED—10-FL-OZ TIN—ACTION PRICED!

Libby's Vegetables 3 **\$1.00**

MONTHLY BONUS FEATURE LONG GRAIN

A&P RICE 5-lb pkg **\$1.89**

LUXURY DOG FOOD—BEEF CHUNKS OR LIVER & BEEF CHUNKS

Dr. Ballard's 24-oz tin **49¢**

Regular, Unscented Extra Hold—Dorcas Pack—1/2 More "Free"

8.4 OZ AEROSOL TIN

Adorn Hair Spray **\$1.49**

REGULAR CRESCENT OR BUTTERFLAKE DINNER ROLLS

Pillsbury Biscuits 8-oz pkg **49¢**

PROCESS CHEESE ACTION PRICED!

Kraft Velveeta 2-lb pkg **\$2.59**

DETERGENT

LUX LIQUID
32-FL-OZ PLASTIC BTL **99¢**

SEALTEST—CREAMED ACTION PRICED!

COTTAGE CHEESE
16-OZ CARTON **69¢**

BOUTIQUE ACTION PRICED!

KLEENEX TOWELS
PKG OF 2 ROLLS **88¢**

9 VARIETIES

MISS MEW CAT FOOD
5 6-OZ TINS **\$1.00**