

2004 Assessment Rates

The following rates are the new firm rates for each industry code. The industry codes have been grouped into categories based on their five year cost experience. The average rate for each category is based upon a fixed percentage of the Class E average rate of \$1.70 for 2004. For example, the 15% category has an average rate of \$0.26 (15% of \$1.70 = \$0.26). The categories, their respective industry codes and category percentages are as follows:

SUB-GROUP	DESCRIPTION	2004 RATE
Category 15%		
31609	<i>Machine & Appliance Repair</i>	0.46
50109	<i>Interprovincial Administration</i>	0.64
50504	<i>Telecommunications</i>	0.24
60506	<i>Light Equipment Sales, NEC</i>	0.46
70302	<i>Architects & Engineers</i>	0.23
70402	<i>Inspect, Test, Develop</i>	0.92
90203	<i>Testing Labs</i>	0.64
90209	<i>Audio Visual Production</i>	0.65
90211	<i>Provincial Government Agency</i>	0.33
90212	<i>Wildlife Management</i>	0.33
90215	<i>Research Association</i>	0.65
90217	<i>Government Employment Program</i>	0.65
90221	<i>Boards, Committees, NEC</i>	0.64
90304	<i>Medical Lab</i>	0.54
90309	<i>Union Agency</i>	0.34
90312	<i>Museums, Etc.</i>	0.46
90313	<i>Business Offices</i>	0.33
91002	<i>Operation Film Exchange</i>	0.49
91602	<i>Land Surveying</i>	0.50
92202	<i>Federal Employment Program</i>	0.66
Category 25%		
31503	<i>Picture Framing</i>	0.77
50311	<i>Audio Visual Systems</i>	0.66
60102	<i>Retail, N.E.C.</i>	0.46
60202	<i>Retail Gas & Car Wash</i>	0.49
60408	<i>Aircraft Repair</i>	0.44
70107	<i>Investigation & Security</i>	0.67
70304	<i>Clerical Supply</i>	0.45
90216	<i>Auctioneering</i>	0.66
90223	<i>Pet Grooming, Kennels, Etc.</i>	0.56
90302	<i>Sales Promotion</i>	0.48

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SUB-GROUP	DESCRIPTION	2004 RATE
90303	<i>Sales Activity</i>	0.46
90308	<i>Beauty Parlour, Barber</i>	0.71
90507	<i>Greenhouse Nursery</i>	0.67
90508	<i>Market Gardening</i>	0.66
90602	<i>Display Advertising</i>	0.49

Category 40%

31004	<i>Rolling Mills</i>	0.49
31105	<i>Fabricating Signs</i>	1.60
31506	<i>Mfg. Oxygen, Etc.</i>	0.83
31512	<i>Printing, Lettering</i>	0.92
31525	<i>Mfg. Electronics</i>	0.66
31604	<i>Mfg. Plaster, Etc.</i>	1.03
31612	<i>Mfg. Cement</i>	1.03
31615	<i>Mfg. Corrosive Chemicals</i>	1.19
31616	<i>Mfg. Fertilizers</i>	0.66
31617	<i>Mfg. Paints, Oils, Ink</i>	0.83
31620	<i>Mfg. Soaps, Etc.</i>	1.03
31907	<i>Mfg. Drugs, Medicines</i>	0.83
31908	<i>Mfg. Noncorrosive Chemicals</i>	0.83
50304	<i>Operation Cable T.V.</i>	0.52
50502	<i>Operation Radio & T.V. Station</i>	0.52
60105	<i>Department Store</i>	0.76
60203	<i>Consumers Co-op</i>	0.77
60302	<i>Wholesale, NEC</i>	0.59
60405	<i>Power & Recreation Equipment</i>	0.66
60406	<i>Bulk Oil, Gas, Fertilizer</i>	0.89
70702	<i>Day Care</i>	0.53
90104	<i>Operation of Clubs, Rinks</i>	0.70
90222	<i>Health Spa</i>	0.66
90306	<i>Social Services</i>	0.61

Category 70%

20204	<i>Oil & Gas Wells</i>	1.37
30204	<i>Mfg. Dairy Products</i>	1.15
30209	<i>Mfg. Soft Drinks</i>	1.87
30210	<i>Alcohol Fuel Products</i>	1.63

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SUB-GROUP	DESCRIPTION	2004 RATE
30212	<i>Mfg. Fries, Etc</i>	0.83
31505	<i>Recycle Fuel Products</i>	1.37
31508	<i>Knitting, Fabric Mill</i>	1.17
31511	<i>Canvas & Window Covering Products</i>	1.17
31515	<i>Mfg. Glass Products</i>	1.11
31517	<i>Mfg. Dental/Medical</i>	1.08
31518	<i>Mfg. Jewellery</i>	1.11
31519	<i>Mfg. Clothing</i>	1.17
31520	<i>Mfg. Sport, Leather Goods</i>	1.17
31610	<i>Plating , Engraving, Painting, NEC</i>	1.36
32002	<i>Mfg. Aircraft</i>	1.28
40705	<i>Pipeline Construction</i>	1.33
50202	<i>Operation Grain Elevator</i>	0.79
50203	<i>Cold Storage</i>	2.38
50204	<i>Warehouse & Storage</i>	1.86
50302	<i>Operation Parking Lot/Airport</i>	1.05
50303	<i>Opeation of Pipeline</i>	1.26
50315	<i>Bus Lines, Depot</i>	1.40
60104	<i>Grocery Chain</i>	1.34
60304	<i>Wholesale Parts, Hardware</i>	1.17
60402	<i>Garage, Service Station</i>	1.15
60503	<i>Equipment Sales, NEC</i>	1.28
70103	<i>Hotel, Motel</i>	1.11
70105	<i>Resorts & Lodges</i>	1.11
70106	<i>Restaurant, Catering</i>	0.91
70203	<i>Specialized Homes</i>	1.02
71002	<i>Operation Theatres</i>	0.87
80102	<i>Municipal Operations</i>	1.05
90102	<i>Driving School</i>	1.16
90103	<i>Operation of Buildings</i>	0.89
90105	<i>Camps, Recreation</i>	1.11
90202	<i>Car & Truck Rental</i>	1.15
90206	<i>Rental of Equipment</i>	1.26
90210	<i>Instruction Centre</i>	1.16
90213	<i>Operation of Indian Reserve</i>	1.05
90305	<i>Bowling or Billiards</i>	0.87
90314	<i>Amusement Arcade</i>	0.87
90802	<i>Flying</i>	5.15
90902	<i>Air Transport</i>	1.05

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SUB-GROUP	DESCRIPTION	2004 RATE
91802	<i>Carnivals</i>	1.58
92102	<i>Operation Schools</i>	1.16
Category 120%		
20102	<i>Mining</i>	1.49
20207	<i>Peat Moss Harvesting</i>	3.83
30304	<i>Flour and Feed Mills</i>	1.92
31103	<i>Misc. Light Mfg.</i>	2.28
31108	<i>Auto Wrecking</i>	1.81
31109	<i>Mfg. Auto Parts</i>	1.81
31202	<i>Pulp & Paper Mill</i>	1.38
31403	<i>Mfg. Doors & Windows</i>	2.50
31407	<i>Fibre Asphalt Products</i>	1.93
31408	<i>Mfg. Bricks, Blocks</i>	3.48
31412	<i>Monument Dealers</i>	1.27
31510	<i>Mfg. Plastic Material</i>	1.77
31523	<i>Mfg. Foam & Rubber Products</i>	1.82
31607	<i>Mfg. Plastic Articles</i>	2.20
31623	<i>Mfg. Feed Supplements</i>	2.03
31625	<i>Recycling</i>	2.50
31909	<i>Mfg. Brooms & Brushes</i>	2.20
31910	<i>Mfg. Paper Boxes/Bags</i>	1.89
32102	<i>Marble Works, Etc.</i>	3.48
40103	<i>Flooring, Tiling</i>	2.17
40112	<i>Installation, NEC</i>	2.17
50103	<i>Scavenge Remove Snow</i>	2.50
50602	<i>Courier</i>	1.85
60106	<i>Supermarket Grocery</i>	1.50
60305	<i>Wholesale Food Products</i>	2.02
60507	<i>Fish Wholesaling</i>	2.02
60903	<i>Concrete Supply</i>	2.14
70102	<i>Dry Cleaning, Laundries</i>	2.49
70202	<i>Health Services</i>	1.67
70602	<i>Janitor Services</i>	1.73
70603	<i>Domestics</i>	1.73
71302	<i>Funeral Home</i>	0.61
90106	<i>Operation Cemetery</i>	1.63
90204	<i>Veterinary Surgeons</i>	1.82

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SUB-GROUP	DESCRIPTION	2004 RATE
90207	<i>Landscaping</i>	2.21
90502	<i>Hog & Poultry Farming</i>	2.45
90504	<i>Hatcheries</i>	2.45
90505	<i>Beekeeping</i>	1.54
90702	<i>Survey Exploration Prospect</i>	1.60
91103	<i>Lighting Maintenance</i>	1.34

Category 200%

19102	<i>Wood Operations</i>	3.69
30103	<i>Wholesale Meat Products</i>	4.68
30104	<i>Poultry Processing</i>	4.01
30105	<i>Stockyard</i>	2.54
30205	<i>Mfg. Food Products</i>	2.61
30206	<i>Retail Bakery</i>	2.92
30211	<i>Commercial Bakery</i>	3.72
30305	<i>Seed Cleaning</i>	2.54
30306	<i>Flax Processing</i>	2.54
31002	<i>Foundries</i>	4.16
31003	<i>Metal Working Plants</i>	3.39
31010	<i>Mfg. Agricultural Equipment</i>	3.03
31404	<i>Millwork/Furniture</i>	2.51
31405	<i>Mfg. Beams/Trusses</i>	2.43
31410	<i>Tannery</i>	No Firms
31602	<i>Treating Wood</i>	2.51
31603	<i>Mfg. Beds, Bedding</i>	2.51
40105	<i>Paint & Decorate</i>	3.45
40203	<i>Electric Wiring</i>	2.52
40204	<i>Plumbing, Mechanical, Insulation</i>	2.88
40602	<i>Installation of Elevators</i>	3.56
40603	<i>Install Heavy Machinery</i>	3.56
40803	<i>Roadwork</i>	3.96
40809	<i>Equipment Operator</i>	3.37
40904	<i>Construction of Railways</i>	3.86
50102	<i>Cartage Trucking</i>	3.34
50107	<i>Fishing</i>	3.34
50111	<i>I. J. Trucking</i>	2.95
50305	<i>Operation Railways</i>	3.34
50309	<i>Transport, NEC</i>	3.13

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50313	<i>Towing</i>	3.34
60404	<i>Body Repairs & Paint</i>	2.60
70502	<i>General Labour</i>	2.91
90205	<i>Boarding Stables</i>	2.54
90402	<i>Farming</i>	2.54
90403	<i>Stock & Dairy Farming</i>	2.54
90405	<i>Harvesting</i>	2.54
90506	<i>Mushroom Plants</i>	2.61
90606	<i>Chemical Spraying</i>	1.24
91402	<i>Land Clearing</i>	1.92
91704	<i>Transport Own Goods</i>	1.84

Category 300%

20202	<i>Water Well Drilling</i>	5.32
20203	<i>Diamond Drilling</i>	5.32
20205	<i>Quarries</i>	4.60
30102	<i>Packing House</i>	4.57
31009	<i>Mfg. Vehicles</i>	4.25
31102	<i>Misc. Wood Products</i>	4.34
40102	<i>Building Construction</i>	4.57
40104	<i>Metal Instal, NEC</i>	4.44
40107	<i>Erection of Signs</i>	4.57
40108	<i>Plaster, Lath, Stucco</i>	5.13
40109	<i>Glaze Doors, Windows</i>	4.57
40114	<i>Install Swimming Pools</i>	3.74
40706	<i>Excavation Foundation</i>	3.84
40709	<i>Under Water, Piling</i>	5.62
40802	<i>Trenching, Drainage</i>	3.84
40806	<i>Stone Crush, Gravel</i>	4.96
50308	<i>Taxi</i>	3.33

Category 500%

30202	<i>Mfg. Malt</i>	5.17
31008	<i>Scrap Metal, Salvage</i>	6.27
31302	<i>Sawmill/Planing Mill</i>	6.97
31522	<i>Handling Hides, Furs</i>	5.75
40106	<i>Wreck or Move Buildings</i>	6.46

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SUB-GROUP	DESCRIPTION	2004 RATE
40110	<i>Concrete Work</i>	7.60
40402	<i>Outside Sheet Metal</i>	6.52
40403	<i>Roofing, Eaves</i>	6.52
40702	<i>Construction Sewer Water</i>	8.03
90310	<i>Taxidermy</i>	1.40

Category 800%

10102	<i>Logging, Pulpwood</i>	10.25
20302	<i>Contract Mine Development</i>	10.25
40405	<i>Work at Elevation</i>	5.57
40502	<i>Bridge & Steel Building</i>	9.89
40707	<i>Construction Dams, Wharves</i>	4.39
40903	<i>Construction Power Lines</i>	6.01
90220	<i>Vermin Extermination</i>	3.63
91102	<i>Window Cleaning</i>	4.89