

## 2005 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 2005. 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	2005 RATE
<b>Category 15%</b>		
31609	Machine & Appliance Repair	0.39
50109	Interprovincial Administration	0.54
50504	Telecommunications	0.28
60506	Light Equipment Sales, NEC	0.39
70302	Architects & Engineers	0.22
70402	Inspect, Test, Develop	0.78
90203	Testing Labs	0.54
90209	Audio Visual Production	0.55
90211	Provincial Government Agency	0.29
90212	Wildlife Management	0.29
90215	Research Association	0.55
90217	Government Employment Program	0.55
90221	Boards, Committees, NEC	0.54
90304	Medical Lab	0.46
90309	Union Agency	0.29
90312	Museums, Etc.	0.39
90313	Business Offices	0.29
91002	Operation Film Exchange	0.42
91602	Land Surveying	0.43
92202	Federal Employment Program	0.56
<b>Category 25%</b>		
31503	Picture Framing	0.65
50311	Audio Visual Systems	0.56
50502	Operation Radio & T.V. Station	0.51
60102	Retail, N.E.C.	0.42
60202	Retail Gas & Car Wash	0.46
60408	Aircraft Repair	0.37
70107	Investigation & Security	0.67
70304	Clerical Supply	0.38
90216	Auctioneering	0.56
90223	Pet Grooming, Kennels, Etc.	0.48
90302	Sales Promotion	0.41
90303	Sales Activity	0.39

<b>SUB-GROUP</b>	<b>DESCRIPTION</b>	<b>2005 RATE</b>
90308	Beauty Parlour, Barber	0.60
90507	Greenhouse Nursery	0.57
90602	Display Advertising	0.42

**Category 40%**

31004	Rolling Mills	0.56
31105	Fabricating Signs	1.36
31506	Mfg. Oxygen, Etc.	0.84
31512	Printing, Lettering	0.94
31525	Mfg. Electronics	0.72
31604	Mfg. Plaster, Etc.	0.88
31612	Mfg. Cement	0.88
31615	Mfg. Corrosive Chemicals	1.01
31616	Mfg. Fertilizers	0.56
31620	Mfg. Soaps, Etc.	0.88
31907	Mfg. Drugs, Medicines	0.84
31908	Mfg. Noncorrosive Chemicals	0.84
50303	Operation of Pipeline	1.25
50304	Operation Cable T.V.	0.51
60105	Department Store	0.81
60203	Consumers Co-op	0.79
60302	Wholesale, NEC	0.60
60405	Power & Recreation Equipment	0.62
60406	Bulk Oil, Gas, Fertilizer	0.86
70702	Day Care	0.53
90104	Operation of Clubs, Rinks	0.67
90222	Health Spa	0.56
90305	Bowling or Billiards	0.86
90306	Social Services	0.62
90508	Market Gardening	0.56

**Category 70%**

20204	Oil & Gas Wells	1.25
30204	Mfg. Dairy Products	1.17
30209	Mfg. Soft Drinks	1.93
30210	Alcohol Fuel Products	1.87
30212	Mfg. Fries, Etc	0.75
31412	Monument Dealers	1.46
31505	Recycle Fuel Products	1.25
31508	Knitting, Fabric Mill	1.26
31511	Canvas & Window Covering Products	1.26
31515	Mfg. Glass Products	1.11
31517	Mfg. Dental/Medical	1.11
31518	Mfg. Jewellery	1.11

<b>SUB-GROUP</b>	<b>DESCRIPTION</b>	<b>2005 RATE</b>
31519	Mfg. Clothing	1.26
31520	Mfg. Sport, Leather Goods	1.26
31610	Plating , Engraving, Painting, NEC	1.16
31617	Mfg. Paints, Oils, Ink	0.84
31909	Mfg. Brooms & Brushes	2.08
32002	Mfg. Aircraft	1.17
40705	Pipeline Construction	1.33
50202	Operation Grain Elevator	0.76
50203	Cold Storage	2.02
50204	Warehouse & Storage	1.58
50302	Operation Parking Lot/Airport	1.21
50315	Bus Lines, Depot	1.33
60104	Grocery Chain	1.35
60304	Wholesale Parts, Hardware	1.14
60402	Garage, Service Station	1.16
60503	Equipment Sales, NEC	1.37
70103	Hotel, Motel	1.11
70105	Resorts & Lodges	1.11
70106	Restaurant, Catering	0.90
70203	Specialized Homes	1.07
71002	Operation Theatres	0.86
71302	Funeral Home	0.70
80102	Municipal Operations	1.12
90102	Driving School	1.13
90103	Operation of Buildings	0.88
90202	Car & Truck Rental	1.16
90204	Veterinary Surgeons	1.77
90206	Rental of Equipment	1.07
90210	Instruction Centre	1.13
90213	Operation of Indian Reserve	1.12
90314	Amusement Arcade	0.86
90802	Flying	4.38
90902	Air Transport	1.05
91802	Carnivals	1.34
92102	Operation Schools	1.13

**Category 120%**

20102	Mining	1.71
20207	Peat Moss Harvesting	3.26
30304	Flour and Feed Mills	2.16
31103	Misc. Light Mfg.	2.19
31108	Auto Wrecking	1.71
31109	Mfg. Auto Parts	1.71
31202	Pulp & Paper Mill	1.44
31403	Mfg. Doors & Windows	2.32
31407	Fibre Asphalt Products	1.99

<b>SUB-GROUP</b>	<b>DESCRIPTION</b>	<b>2005 RATE</b>
31408	Mfg. Bricks, Blocks	3.11
31510	Mfg. Plastic Material	1.64
31523	Mfg. Foam & Rubber Products	1.56
31607	Mfg. Plastic Articles	2.08
31623	Mfg. Feed Supplements	2.16
31625	Recycling	2.44
31910	Mfg. Paper Boxes/Bags	1.85
32102	Marble Works, Etc.	3.11
40103	Flooring, Tiling	2.08
40112	Installation, NEC	2.08
50103	Scavenge Remove Snow	2.44
50602	Courier	1.77
60106	Supermarket Grocery	1.62
60305	Wholesale Food Products	1.94
60507	Fish Wholesaling	1.94
60903	Concrete Supply	2.20
70102	Dry Cleaning, Laundries	2.66
70202	Health Services	1.77
70602	Janitor Services	1.71
70603	Domestics	1.71
90105	Camps, Recreation	1.11
90106	Operation Cemetery	1.87
90207	Landscaping	2.31
90502	Hog & Poultry Farming	2.51
90504	Hatcheries	2.51
90505	Beekeeping	1.77
90606	Chemical Spraying	1.43
90702	Survey Exploration Prospect	1.77
91103	Lighting Maintenance	1.54

**Category 200%**

19102	Wood Operations	3.44
30103	Wholesale Meat Products	4.32
30104	Poultry Processing	4.61
30105	Stockyard	2.36
30205	Mfg. Food Products	2.77
30206	Retail Bakery	2.98
30211	Commercial Bakery	3.29
30305	Seed Cleaning	2.36
30306	Flax Processing	2.36
31002	Foundries	4.75
31003	Metal Working Plants	3.27
31010	Mfg. Agricultural Equipment	2.95
31404	Millwork/Furniture	2.28
31405	Mfg. Beams/Trusses	2.28
31410	Tannery	0.00

<b>SUB-GROUP</b>	<b>DESCRIPTION</b>	<b>2005 RATE</b>
31602	Treating Wood	2.28
31603	Mfg. Beds, Bedding	2.28
40105	Paint & Decorate	3.12
40203	Electric Wiring	2.51
40204	Plumbing, Mechanical, Insulation	2.92
40602	Installation of Elevators	3.28
40603	Install Heavy Machinery	3.28
40803	Roadwork	3.89
40809	Equipment Operator	3.35
40904	Construction of Railways	3.78
50102	Cartage Trucking	3.38
50107	Fishing	3.38
50111	I. J. Trucking	3.02
50305	Operation Railways	3.38
50309	Transport, NEC	3.38
50313	Towing	3.38
60404	Body Repairs & Paint	2.69
70502	General Labour	3.35
90205	Boarding Stables	2.36
90402	Farming	2.36
90403	Stock & Dairy Farming	2.36
90405	Harvesting	2.36
90506	Mushroom Plants	2.77
91402	Land Clearing	2.21
91704	Transport Own Goods	2.12

**Category 300%**

20202	Water Well Drilling	5.00
20203	Diamond Drilling	5.00
20205	Quarries	4.64
30102	Packing House	4.23
31009	Mfg. Vehicles	4.01
31102	Misc. Wood Products	4.33
40102	Building Construction	4.49
40104	Metal Instal, NEC	4.61
40107	Erection of Signs	4.49
40108	Plaster, Lath, Stucco	5.19
40109	Glaze Doors, Windows	4.49
40114	Install Swimming Pools	3.85
40706	Excavation Foundation	3.96
40709	Under Water, Piling	5.08
40802	Trenching, Drainage	3.96
40806	Stone Crush, Gravel	4.93
50308	Taxi	3.37

<b>SUB-GROUP</b>	<b>DESCRIPTION</b>	<b>2005 RATE</b>
<b>Category 500%</b>		
30202	Mfg. Malt	5.17
31008	Scrap Metal, Salvage	6.98
31302	Sawmill/Planing Mill	7.21
31522	Handling Hides, Furs	6.61
40106	Wreck or Move Buildings	7.20
40110	Concrete Work	7.85
40402	Outside Sheet Metal	6.79
40403	Roofing, Eaves	6.79
40702	Construction Sewer Water	7.80
90310	Taxidermy	1.61
<b>Category 800%</b>		
10102	Logging, Pulpwood	9.58
20302	Contract Mine Development	9.58
40405	Work at Elevation	6.41
40502	Bridge & Steel Building	11.38
40707	Construction Dams, Wharves	5.07
40903	Construction Power Lines	6.91
90220	Vermin Extermination	4.17
91102	Window Cleaning	5.62