

The Urban Municipality Regulations (No.1)

Repealed
by Saskatchewan Regulations 99/96
(effective December 19, 1996).

Formerly
Chapter U-11 Reg 1 as amended by Saskatchewan
Regulations 1/86, 15/86, 52/87, 65/87 and 63/93.

NOTE:

This consolidation is not official. Amendments have been incorporated for convenience of reference and the original statutes and regulations should be consulted for all purposes of interpretation and application of the law. In order to preserve the integrity of the original statutes and regulations, errors that may have appeared are reproduced in this consolidation.

Table of Contents

1	Title
2	Interpretation
3	Oath of office for council members
4	Declaration of office for employees
4.1	Cost of prisoner escort or security service
4.2	Notice of order
4.3	Removal of notice
5	Notice of intention to appeal to Saskatchewan Assessment Appeal Board
6	Business assessment
7	Assessment of grain elevator or annex
8	R.R.S. c.U-10 Reg 1 and c.U-10 Reg 2 repealed

Appendix

CHAPTER U-11 REG 1

The Urban Municipality Act, 1984

Title

1 These regulations may be cited as *The Urban Municipality Regulations (No. 1)*.

Interpretation

2 In these regulations:

- (a) “**Act**” means *The Urban Municipality Act, 1984*;
- (b) “**minister**” means the Minister of Urban Affairs.

23 Aug 85 cU-11 Reg 1 s2.

Oath of office for council members

3 Form A is the form to be used as the oath of office required to be taken by a member of a council pursuant to subsection 38(1) of the Act.

23 Aug 85 cU-11 Reg 1 s3.

Declaration of office for employees

4(1) Subject to subsection (2), Form B is the form to be used as the declaration of office required to be taken by every employee pursuant to subsection 56(1) of the Act.

(2) Form C is the form to be used as the declaration of office required to be taken by a manager, commissioner, solicitor or auditor.

23 Aug 85 cU-11 Reg 1 s4.

Cost of prisoner escort or security service

4.1 For the purpose set out in subsection 92(7.1) of the Act, the portion of fine revenues due to the following urban municipalities to be withheld as representing the cost to Saskatchewan of providing prisoner escort services or prisoner security services is:

- (a) in the case of the city of Regina, 28%;
- (b) in the case of the city of Saskatoon, 17%.

14 Mar 86 SR 15/86 s2; 12 Jne 87 SR 52/87 s2.

Notice of order

4.2 Form C.1 is the prescribed form to be filed with the Registrar of the Land Titles Office pursuant to the following provisions of the Act:

- (a) subsection 124(3.2);
- (b) subsection 126(5.1);
- (c) subsection 136(7). (**nyp - see Gazette**)

24 Sep 93 SR 63/93 s3.

U-11 REG 1**URBAN MUNICIPALITY (NO. 1)****Removal of notice**

4.3 Form C.2 is the prescribed form to be filed with the Registrar of the Land Titles Office pursuant to the following provisions of the Act:

- (a) subsection 124(3.4);
- (b) subsection 126(5.3);
- (c) subsection 136(9). **(nyp - see Gazette)**

24 Sep 93 SR 63/93 s3.

Notice of intention to appeal to Saskatchewan Assessment Appeal Board

5 Form D is the form to be used as the notice of intention to appeal to the Saskatchewan Assessment Appeal Board required to be filed pursuant to subsection 261(1) of the Act.

23 Aug 85 cU-11 Reg 1 s5.

Business assessment

6 The schedule of rates to be used in the assessment of a business pursuant to section 242 of the Act is:

- (a) in the case of assessments of businesses located in an urban municipality with a population of less than 100,000, the schedule of rates contained in Part II of the Appendix;
- (b) in the case of assessments of businesses located in the City of Regina, the schedule of rates contained in Part III of the Appendix;
- (c) in the case of assessments of businesses located in an urban municipality in which business assessments are based on the 1947 level of values, the schedule of rates contained in Saskatchewan Regulations 36/78.

23 Aug 85 cU-11 Reg 1 s6.

Assessment of grain elevator or annex

7 The schedule of rates to be used in the assessment of a grain elevator or annex pursuant to subsection 242(3) of the Act is:

- (a) in the case of assessments of businesses located in an urban municipality with a population of less than 100,000, the schedule of rates contained in Part II of the Appendix;
- (b) in the case of assessments of businesses located in the City of Regina, the schedule of rates contained in Part III of the Appendix;
- (c) in the case of assessments of businesses located in an urban municipality in which business assessments are based on the 1947 level of values, the schedule of rates contained in Saskatchewan Regulations 36/78.

23 Aug 85 cU-11 Reg 1 s7.

R.R.S. c.U-10 Reg 1 and c.U-10 Reg 2 repealed

8 *The Business Assessment (1961-70 level manual) Regulations and The Business Assessment (1946 Level Manual) Regulations for the City of Regina, 1984* are repealed.

23 Aug 85 cU-11 Reg 1 s8.

Appendix**PART I****FORM A**

[Section 3]

Declaration of Elected Officials

I, _____, having been elected to the office of _____ in the _____ of _____

DO SOLEMNLY PROMISE AND DECLARE:

1. That I will truly, faithfully and impartially, to the best of my knowledge and ability, perform the duties of this office;
2. That I have not received and will not receive any payment or reward, or promise of payment or reward, for the exercise of any corrupt practice or other undue execution of this office;
3. That I will disclose any pecuniary interest as required by and in accordance with *The Urban Municipality Act, 1984*.

DECLARED before me at

in the Province of Saskatchewan,
this _____ day of _____ 19 ____ .

A Commissioner, etc.
(or as the case may be)

Signature of Declarant

23 Aug 85 cU-11 Reg 1.

FORM B
[Subsection 4(1)]
Declaration of Appointed Officials

I, _____, having been
appointed to the office(s) of _____ in
the _____ of _____

DO SOLEMNLY PROMISE AND DECLARE:

1. That I will truly, faithfully and impartially, to the best of my knowledge and ability, perform the duties of the said office(s);
2. That I have not received and will not receive any payment or reward, or promise of payment or reward, for the exercise of any corrupt practice or other undue execution of the said office(s);
3. That I am not for any reason disqualified from holding the said office(s).

DECLARED before me at

in the Province of Saskatchewan,
this _____ day of _____ 19 ____ .

A Commissioner, etc.
(or as the case may be)

Signature of Declarant

23 Aug 85 cU-11 Reg 1.

FORM C
[Subsection 4(2)]
Declaration of Office

I, _____, having been appointed to the
office of _____ for
(manager, commissioner, solicitor, auditor)
the _____
(City, Town, Village, Resort Village)
of _____

DO SOLEMNLY PROMISE AND DECLARE:

1. That I will faithfully perform the duties of the said office to the best of my judgment and ability;
2. That I am not now and was not during the preceding year with respect to this

(City, Town, Village, Resort Village)

- (a) a member of the council;
- (b) *(applicable to appointment of auditor only)* an employee of the urban municipality in any other capacity; or
- (c) directly or indirectly, alone or with another person, involved in any share or interest in any contract with the urban municipality except as manager, commissioner, solicitor or auditor, as the case may be.

DECLARED before me at

in the Province of Saskatchewan,
this _____ day of _____ 19 ____ .

A Commissioner, etc.
(or as the case may be)

Signature of Declarant

FORM C.1
[Section 4.2]
Notice of Order

To the Registrar,

_____, Land Registration District
_____, Saskatchewan

(Please check one box only)

Take notice that a notice is to be entered on the certificate(s) of title for the parcel(s) of land described below, with respect to:

- ☐ an order issued pursuant to subsection 124(3) of *The Urban Municipality Act, 1984* on _____, 19 ____, to demolish, remove or remedy the condition of a building or site where a building has been declared to be a nuisance.
- ☐ an order issued pursuant to subsection 126(4) of *The Urban Municipality Act, 1984* on _____, 19 ____, to repair a building that does not conform to minimum standards, or to clear a site.
- ☐ an order issued pursuant to subsection 136(5) of *The Urban Municipality Act, 1984* on _____, 19 ____, for contravening a fire prevention bylaw.

Legal description(s) of parcel(s):

Dated this _____ day of _____, 19 ____.

SEAL

Mayor or Authorized Municipal Employee
_____ of _____
(Name of Municipality)

URBAN MUNICIPALITY (NO. 1)

U-11 REG 1

FORM C.2
 [Section 4.3]
Removal of Notice

To the Registrar,

_____, Land Registration District
 _____, Saskatchewan

Take notice that Notice of Order registered as No. ____ shall be removed insofar as it affects the following land:

Dated this _____ day of _____, 19 ____ .

SEAL

Mayor or Authorized Municipal Employee

of _____

(Name of Municipality)

24 Sep 93 SR 63/93 s4.

FORM D

[Section 5]

Notice of Intention to Appeal to the Saskatchewan Assessment Appeal Board

To the Assessor of the City
Town of _____
Village
Resort Village

I hereby appeal to the Saskatchewan Assessment Appeal Board against the _____ of lot _____ ,
(land/improvement/business assessment)
 block _____ , registered plan number _____ , assessment
 number _____ .

My grounds for appeal are as follows:

(Attach extra sheets if necessary)

My address for the service of notice in connection with this appeal is:

(name)

(street)

(municipality)

(*province*)

(postal code)

I can also be reached at the following phone numbers:

_____ and _____
(home) (business)

Dated this _____ day of _____, 19____.

Appellant's Signature

NOTE: *the appellant is also required to send a copy of this Notice of Intention to Appeal to the Saskatchewan Assessment Appeal Board.*

PART II

TABLE 1

NOTE 1: The Maximum Business Rates contained in this Part are modified by the application of a Business Location Factor. The Business Location Factor is derived by multiplying the Grand Total in percent from the Urban Land Index Form found in note 2 by a percentage related to population of the particular urban municipality as determined in accordance with Note 3. The Business Location Factor is applied uniformly to all business assessments within the urban municipality. All primary industries, such as potash mines, oil wells etc., are to be rated at 100%. Grain elevator business assessments for the storage of grain are never to be rated at less than 67% of the Business Location Factor.

NOTE 2: URBAN LAND INDEX FORM

Urban Municipality of _____ DATE _____

VALUATOR _____

1. Minimum Starting Point	50%	50%
2. Unit Viability	20%	
	Good	+20% _____
	Fair	+10% _____
	Poor	+ 0% _____ %
3. Services to People		
<i>Population Trends</i>	<i>Schools</i>	6%
1966 _____	University	+ 0% _____
1971 _____	Secondary	+ 2% _____
1976 _____	Elementary	+ 2% _____ %
Present _____		
	<i>Hospitals</i>	4%
	General	+ 4% _____
	Convalescent only	+ 2% _____ %
<i>MAXIMUM</i>	<i>Professional</i>	
<i>COMMERCIAL RATES</i>	<i>Services</i>	5%
\$____/FT.FT. x ____% = ____/FT.FT.	Doctors	+ 1% _____
\$____/M.M. x ____% = ____/M.M.	Dentists	+ 1% _____
	Lawyers	+ 1% _____
	Accountants	+ 1% _____
	Others	+ 1% _____ %

U-11 REG 1**URBAN MUNICIPALITY (NO. 1)***MAXIMUM**RESIDENTIAL RATES*

\$___/FT.FT. x ___% = ___/FT.FT.

\$___/M.M. x ___% = ___/M.M.

Consumer

*BUSINESS LOCATION**FACTOR*

___% x ___% = ___%

Outlets

5%

Good

+ 5% ___

Fair

+ 3% ___

Poor

+ 1% ___

Nil

+ 0% ___

___ %

STANDARD DEPTH

IS ___ FT./M.

4. Services to property

10%

Police protection

Inside Unit

+ 2% ___

Outside Unit

+ 1% ___

Fire Protection

Good

+ 2% ___

Fair

+ 1% ___

Nil

+ 0% ___

Water

+ 2% ___

Sewer

+ 2% ___

Natural Gas

+ 2% ___

___ %

GRAND TOTAL

___ %

NOTE 3: BUSINESS ASSESSMENT LOCATION FACTORS IN PERCENT
ACCORDING TO POPULATION

Population Ranges	Percent of Rate	Population Ranges	Percent of Rate
0-25	60	901-1000	78
26-50	64	1001-1200	79
51-75	65	1201-1400	81
76-100	66	1401-1600	83
101-150	67	1601-1800	84
151-200	68	1801-2000	85
201-250	69	2001-2200	87
251-300	70	2201-2400	88

URBAN MUNICIPALITY (NO. 1)

U-11 REG 1

301-350	71	2401-2600	89
351-400	72	2601-2800	90
401-500	73	2801-3000	91
501-600	74	3001-3500	92
601-700	75	3501-4000	95
701-800	76	4001-5000	98
801-900	77	over 5000	100

MAXIMUM BUSINESS RATES APPLICABLE IN URBAN
MUNICIPALITIES WITH A POPULATION OF LESS THAN
100,000 ASSESSED ON THE 1965/66 LEVEL OF VALUE

CODE	BUSINESS CLASSIFICATION	RATE/SQUARE FOOT	RATE/SQUARE METRE
0010	<i>A.I. Collection</i>		
	Office - Manager	\$7.50	\$80.73
	Office - General	5.00	53.82
	Laboratory	2.75	29.60
	Semen Cooler	2.75	29.60
	Semen Storage	1.25	13.45
	Collection Area	1.25	13.45
0020	<i>Abattoir</i>		
	Office - Manager and General	7.50	80.73
	Killing and Processing Areas	2.75	29.60
	Storage - Refrigerated	2.75	29.60
	Storage - Product - Ordinary	1.25	13.45
	Sheds - Livestock (adjust rate for excessively large areas in accordance with Table 5) .....	.75	8.07
	Yards - Livestock .....	.25	2.69
0030	<i>Accountant</i>		
	Office - Private	10.00	107.64
	Office - General	7.50	80.73
	Waiting-room	5.00	53.82
	Storage - Supplies, etc.	2.75	29.60
0040	<i>Air Travel - Airport</i>		
	Office - Manager, General and Ticket	9.00	96.87
	Office - Hangar, Tower and Other Operational	5.00	53.82
	Communication Area	2.75	29.60
	Waiting-room (training)	2.75	29.60
	Workshop	2.75	29.60
	Storage	1.25	13.45
	Hangar .....	.75	8.07

U-11 REG 1**URBAN MUNICIPALITY (NO. 1)**

0045	<i>Animal Breeder</i>		
	Office	6.00	64.58
	Laboratory	2.75	29.60
	Breeding Area	2.75	29.60
	Pens .....	.40	4.30
0050	<i>Answering Service</i>		
	Office	7.50	80.73
0060	<i>Ambulance Service</i>		
	Office	7.50	80.73
	Parking and Storage	1.25	13.45
0065	<i>Antique Dealer</i>		
	Office and Sales	5.00	53.82
	Workshop	2.75	29.60
	Warehouse and Storage	1.25	13.45
0067	<i>Appraiser and Insurance Adjuster</i>		
	Office - Manager	7.50	80.73
	Office - General, Estimator, Adjuster, etc.	5.00	53.82
	Appraisal Area	1.25	13.45
	Storage	1.25	13.45
0070	<i>Architect</i>		
	Office - Private	10.00	107.64
	Office - General	7.50	80.73
	Drafting Room	7.50	80.73
	Waiting-room	5.00	53.82
	Storage - Supplies, etc.	2.75	29.60
0080	<i>Auctioneer</i>		
	Office - Private, Auctioneer, Cashier, General	6.00	64.58
	Sales Ring or Other Sales Areas and Seating	2.75	29.60
	Cafeteria and Kitchen	2.75	29.60
	Sales and Storage Combined	2.00	21.53
	Waiting-room or Merchandising	1.25	13.45
	Storage	1.25	13.45
	Pens - covered (adjust rate for areas over 10,000 sq. ft. or 929.03 sq. m. in accordance with Table 5) .....	.40	4.31
	Pens - open (adjust rate for areas over 2,000 sq. ft. or 185.81 sq. m. in accordance with Table 5) .....	.40	4.31
	(See Table 3 for limited opening adjustment)		

URBAN MUNICIPALITY (NO. 1)

U-11 REG 1

0090	<i>Auto Body Repair</i>		
	Office	6.00	64.58
	Workshop	2.75	29.60
	Workshop and Storage Combined	2.00	21.53
	Storage	1.25	13.45
	Yardage .....	.40	4.31
0100	<i>Auto and Cycle</i>		
	Office, Sales - Accessories and Repairs	6.00	64.58
	Workshop	2.75	29.60
	Storage	1.25	13.45
0110	<i>Auto Service Station</i>		
	Office, Sales - Accessories and Repairs	6.00	64.58
	Workshop, Pits and Washracks	2.75	29.60
	Storage	1.25	13.45
	Gas Pumps (service yardage) .....	.75	8.07
	Storage Yardage .....	.40	4.31
0120	<i>Auto and Elect. Supply - Retail</i>		
	Office and Sales	6.00	64.58
	Workshop	2.75	29.60
	Warehouse and Storage	1.25	13.45
0130	<i>Auto and Elect. Supply - Wholesale</i>		
	Office	7.50	80.73
	Parts Display Warehouse	3.25	34.98
	Warehouse - General (main floor)	3.25	34.98
	Warehouse - General (other floors)	2.00	21.53
0135	<i>Auto, Truck and Trailer Rental</i>		
	Office and Sales	6.00	64.58
	Parts	6.00	64.58
	Workshop	2.75	29.60
	Warehouse	1.25	13.45
0140	<i>Auto Wrecking (Also Second Hand Auto Parts)</i>		
	Office	6.00	64.58
	Display Sales - Parts and Accessories	3.25	34.98
	Workshop	2.75	29.60
	Workshop and Storage Combined	1.60	17.22
	Storage - Inside .....	.75	8.07
	Storage - Yard .....	.40	4.31
0150	<i>Bag Factory</i>		
	Office - Manager and General	7.50	80.73
	Plant Equipment and Work Area	2.75	29.60
	Work Area and Storage Combined	2.00	21.53
	Warehouse and Storage	1.25	13.45

U-11 REG 1**URBAN MUNICIPALITY (NO. 1)**

0160	<i>Bakeshop - Retail</i>		
	Office and Sales	5.00	53.82
	Baking Equipment and Work Area	2.75	29.60
	Warehouse and Storage	1.25	13.45
0170	<i>Bakery - Wholesale</i>		
	Office - Manager and General	\$ 7.50	\$ 80.73
	Baking Equipment and Work Area	2.75	29.60
	Work Area and Storage Combined	2.00	21.53
	Warehouse and Storage, Supplies and Product	1.25	13.45
	Storage - Cartons .....	.75	8.07
0180	<i>Bank</i>		
	Offices, Main Banking Floor and Vault	16.00	172.22
	Automatic Teller (undefined area 50 sq. ft. or 4.65 sq. m.)	16.00	172.22
	Board Room	6.00	64.58
	Basement - Vault, Safety Deposit, Supply and Storage	2.75	29.60
0190	<i>Barber Shop</i>		
	Work Area	5.00	53.82
	Waiting-room (if applicable)	2.75	29.60
0200	<i>Battery Sales and Service</i>		
	Office and Sales	6.00	64.58
	Workshop and Battery Charge Room	2.75	29.60
	Warehouse and Storage	1.25	13.45
0210	<i>Beauty Parlour</i>		
	Work Area	5.00	53.82
	Waiting-room (if applicable)	2.75	29.60
0220	<i>Beer Parlour (Also Hotel)</i>		
	Sales and Refrigerated Storage	10.00	107.64
	Excess Sales Areas	5.00	53.82
	Basement Refrigerated Storage	2.75	29.60
	Basement Storage - Bottle and Carton	.75	8.07
0230	<i>Beverage Room</i>		
	Sales and Refrigerated Storage	10.00	107.64
	Excess Sales Areas	5.00	53.82
0240	<i>Billiards (See Pool and Billiards)</i>		

URBAN MUNICIPALITY (NO. 1)

U-11 REG 1

0245	<i>Bingo Hall</i>		
	Office	6.00	64.58
	Confectionary	5.25	56.51
	Hall (Adjust rates based on length of season and nights per week operated in accordance with Table 3 - See dance hall)	2.00	21.53
0250	<i>Blacksmith</i>		
	Shop - Work Area	2.75	29.60
	Work Area and Storage Combined	2.00	21.53
	Storage	1.25	13.45
0255	<i>Boat Sales</i>		
	Office	6.00	64.58
	Sales	6.00	64.58
	Parts	6.00	64.58
	Show-room	2.75	29.60
	Workshop	2.75	29.60
	Workshop and Storage Combined	2.00	21.53
	Storage	1.25	13.45
	Storage of Scrap and Junk .....	.75	8.07
	Yardage .....	.40	4.30
0260	<i>Book Store (Also Stationer)</i>		
	Office and Sales	6.00	64.58
	Warehouse and Storage	1.25	13.45
0270	<i>Boot and Shoe Store (Also Shoe Store)</i>		
	Office and Sales	6.00	64.58
	Warehouse	1.25	13.45
0280	<i>Bottle Exchange</i>		
	Office	7.50	80.73
	Storage - Bottle and Carton .....	.75	8.07
0290	<i>Bottling Works (Also Soft Drink Factory)</i>		
	Office - Manager and General	7.50	80.73
	Plant - Equipment and Work Area	2.75	29.60
	Storage - Supplies, Syrup, etc.	2.75	29.60
	Storage - Refrigerated	2.75	29.60
	Storage - Product	1.25	13.45
	Storage - Empty Bottle, Carton, etc. ....	.75	8.07
	Loading Platform .....	.40	4.30
00300	<i>Bowling Alley</i>		
	Office and Sales Area	5.25	56.51
	Bowling Lanes 5' x 85' = 425 sq. ft. or 1.524 m. x 25.908 m = 39.48 sq. m. per lane	2.00	21.53
	Storage, etc. ....	.75	8.07

U-11 REG 1**URBAN MUNICIPALITY (NO. 1)**

0310	<i>Box Factory</i>		
	Office - Manager and General	7.50	80.73
	Plant - Equipment and Work Area	2.75	29.60
	- Work Area and Storage		
	Combined	2.00	21.53
	Storage Inside - Supplies and		
	Product	1.25	13.45
	Storage Yardage (adjust rates for		
	excessively large areas not		
	intensively used in accordance		
	with Table 5) .....	.40	4.30
0320	<i>Brewery</i>		
	Office - Manager and General	7.50	80.73
	Plant - Equipment and Work Area	2.75	29.60
	Storage - Refrigerated	2.75	29.60
	Storage - Supplies and Product	1.25	13.45
	Storage - Empty Bottle, Carton		
	and Keg .....	.75	8.73
	Loading Platform .....	.40	4.30
0325	<i>Brick and Masonry Sales</i>		
	Office and Sales	6.00	64.58
	Workshop	2.75	29.60
	Warehouse	1.25	13.45
0330	<i>Broker (Also Grain Broker)</i>		
	Office - Private	10.00	107.64
	Office - General	7.50	80.73
	Waiting-room	5.00	56.51
	Board Room	5.00	56.51
	Storage - Supplies, etc.	2.75	29.60
0340	<i>Bus Depot</i>		
	Office - Manager, Ticket		
	and General	9.00	96.87
	Baggage, Express and Check Rooms ..	2.75	29.60
	Waiting-room	1.25	13.45
	Restaurant or Cafe	5.25	56.51
	Kitchen	2.75	29.60
	Storage	1.25	13.45
0350	<i>Business College</i>		
	Office and Staff Room	7.50	80.73
	Class-room	2.75	29.60
0360	<i>Business Machines</i>		
	(See Cash Register Sales and Service)		

URBAN MUNICIPALITY (NO. 1)

U-11 REG 1

0370	<i>Butcher Shop</i>		
	Office, Sales and Sales Frig.	6.00	64.58
	Storage - Refrigerated	2.75	29.60
	Kitchen and Work Area	2.75	29.60
	Storage	1.25	13.45
0380	<i>Cafe (Also Restaurant)</i> (excess area adjustment allowable when necessary)		
	Office, Counter, Booths and Sales		
	With Liquor Permit	7.50	80.73
	Without Liquor Permit	5.25	56.51
	Kitchen and Walk-in Frig.	2.75	29.60
	Warehouse and Storage	1.25	13.45
	Curb Service Car Yardage (calculated at 200 sq. ft. or 18.58 sq. m. per car adjusted for months of year in operation in accordance with Part 2 of Table 3) .....	.75	8.07
0390	<i>Car Wash</i>		
	Office	6.00	64.58
	Wash Area (enclosed)	2.00	21.53
	Wash Area (outside)	1.50	16.15
	Equipment Area	1.25	13.45
	Yardage - Drying and Vacuum Area ..	.40	4.30
0400	<i>Carpenter Shop (Also Woodworker)</i>		
	Office	5.00	53.82
	Workshop	2.75	29.60
	Workshop and Storage Combined	2.00	21.53
	Warehouse and Storage	1.25	13.45
	Yardage .....	.40	4.30
0405	<i>Carpet Cleaner</i>		
	Office	6.00	64.58
	Workshop	2.75	29.60
	Warehouse	1.25	13.45
0407	<i>Carpet Sales</i>		
	Office and Sales	6.00	64.58
	Warehouse Sales	3.25	34.98
	Warehouse	1.25	13.45
0410	<i>Cartage Company</i>		
	Office	7.50	80.73
	Storage (main floor) Truck		
	Transfer Area, etc.	2.00	21.53
	Packing and Storage (basement and other floors except main floor)	1.25	13.45

U-11 REG 1**URBAN MUNICIPALITY (NO. 1)**

0420	<i>Cash Register Sales and Service</i> (Also Business Machines; Typewriters)		
	Office (if repair only - no sales area) ...	7.50	80.73
	Office and Sales	6.00	64.58
	Workshop	2.75	29.60
	Workshop and Storage Combined	2.00	21.53
	Warehouse and Storage	1.25	13.45
0430	<i>Cement Block Factory</i>		
	Office	7.50	80.73
	Plant Equipment and Work Area	2.75	29.60
	Work Area and Storage Combined	2.00	21.53
	Shed Storage - Supplies and Product	1.25	13.45
	Yard Storage (adjust rate for excessively large areas not intensively used in accordance with Table 5 .....	.40	4.30
0440	<i>Ceramic Shop</i>		
	Office and Sales	6.00	64.58
	Greenware Display	3.25	34.98
	Workshop and Class-room	2.75	29.60
	Storage	1.25	13.45
0450	<i>Chiropractor</i>		
	Office, Examining Room and Treatment Room	10.00	107.64
	Waiting-room	5.00	53.82
	Storage - Supplies, etc.	2.75	29.60
0460	<i>Cigar and Tobacco Store</i>		
	Office and Sales	6.00	64.58
	Receiving, workroom, Hangroom and Storage	1.25	13.25
0470	<i>Cleaner and Presser (Also Dry Cleaner)</i>		
	Office	7.50	80.73
	Receiving, Work-room, Hang Room and Storage	2.75	29.60
0480	<i>Coal and Wood Distributor</i>		
	Office	7.50	80.73
	Storage (adjust rate for excessively large areas in accordance with Table 5)	1.25	13.45
	minimum rate .....	.75	8.07
0490	<i>Cocktail Lounge</i>		
	Office, Counter, Booths, Storage and Sales	10.00	107.64

URBAN MUNICIPALITY (NO. 1)

U-11 REG 1

0500	<i>Cold Storage (Locker Plant)</i>		
	Office, Sales Area and Sales		
	Walk-in Cooler	6.00	64.58
	Cutting, Kitchen, Chilling and		
	Locker Rooms	2.75	29.60
0510	<i>Collection Agency</i>		
	Office - Private	10.00	107.64
	Office - General	7.50	80.73
	Waiting-room	5.00	53.82
0520	<i>Comm. Feed Yard (Also Feedlot)</i>		
	Sheds, Covered Pens and Yardage		
	(feed area and feed storage) .....	.40	4.30
0530	<i>Computer Consultants</i>		
	Office	10.00	107.64
	Computer Processor Room	16.00	172.22
0540	<i>Computer Sales and Service</i>		
	Office and Sales	6.00	64.58
	Demonstration Area	3.25	34.98
	Workshop	2.75	29.60
	Warehouse	1.25	13.45
0545	<i>Concrete Redi-mix Plant</i>		
	Office and Sales Area	6.00	64.58
	Plant Area	1.25	13.45
	Yardage (adjust rate for excessive		
	areas in accordance with		
	Table 5) (industrial rate) .....	.40	4.30
0550	<i>Confectionery</i>		
	Office and Sales	5.25	56.51
	Warehouse and Storage	1.25	13.45
0560	<i>Contractor</i>		
	Office - Private	10.00	107.64
	Office - General	7.50	80.73
	Office on Project Location	6.00	64.58
	Equipment and Work Area	2.75	29.60
	Shed Storage - Supplies	1.25	13.45
	Yard Storage, Equipment and		
	Machinery (adjust rate for		
	excessively large areas not		
	intensively used in accordance		
	with Table 5) .....	.40	4.30
0565	<i>Courier Service</i>		
	Office	6.00	64.58
	Storage	1.25	13.45

U-11 REG 1**URBAN MUNICIPALITY (NO. 1)**

0570	<i>Creamery Agro. Prod.</i> (Also Egg Candling Station)		
	Office - Private and General	7.50	80.73
	Plant Area - Receiving, Pasteurizing, Churning, Ice Cream Production and Other Work Areas	2.75	29.60
	Poultry Processing and Cooling and Egg Candling	2.75	29.60
	Storage - Refrigerated	1.25	13.45
	Storage - Product	1.25	13.45
	Storage - Crate and Carton .....	.75	8.07
	Loading Area.....	.40	4.30
0580	<i>Credit Union</i>		
	Offices, Main Banking Floor and Vault	16.00	172.22
	Automatic Teller (undefined area 50 sq. ft. or 4.65 sq. m.)	16.00	172.22
	Board Room	6.00	64.58
	Basement - Vault, Safety Deposit, Supply and Storage	2.75	29.60
0590	<i>Crockery and China Ware</i>		
	Office and Sales	6.00	64.58
	Warehouse and Storage.....	1.25	13.45
0600	<i>Curb Service (See Cafe)</i>		
0610	<i>Cycle Sales and Parts</i>		
	Office and Sales	6.00	64.58
	Workshop	2.75	29.60
	Warehouse and Storage.....	1.25	13.45
0620	<i>Dairy (Fluid Milk)</i>		
	Office and Sales	5.00	53.82
	Processing and Other Work Areas	2.75	29.60
	Warehouse and Storage.....	1.25	13.45
	Carton and Crate Storage .....	.75	8.07
0630	<i>Dance Hall</i>		
	Hall Area	2.75	29.60
	(Adjust rates based on length of season and nights per week operated: four nights or more per week, 100%; three nights per week, 75%; two nights or less per week, 50% See Table 3).		
0640	<i>Dance Studio</i>		
	Office	7.50	80.73
	Instruction Room	2.75	29.60

URBAN MUNICIPALITY (NO. 1)

U-11 REG 1

0650	<i>Decorator (See Painter and Decorator)</i>		
0660	<i>Delicatessen</i>		
	Office and Sales	5.25	56.51
	Kitchen and Work Area	2.75	29.60
	Warehouse and Storage	1.25	13.45
0670	<i>Dental Laboratory</i>		
	Office	10.00	107.64
	Work-room	7.50	80.73
0680	<i>Dentist</i>		
	Private Office, Consulting, Examination and Operation Rooms	14.00	150.69
	Clinic - Business Office	7.50	80.73
	Laboratory - Dental Work	7.50	80.73
	Reception Office and Waiting-room	7.50	80.73
	Storage and Supplies, etc.	2.75	29.60
0685	<i>Denturist</i>		
	Office	10.00	107.64
	Laboratory - Dental Work-room	7.50	80.73
	Reception Office and Waiting-room	7.50	80.73
	Storage and Supplies	1.25	13.45
0690	<i>Departmental Store</i>		
	Office - Private and General	6.50	69.96
	Alteration Room	2.75	29.60
	Warehouse and Storage	1.25	13.45
	Store with Stairways only Sales, Display and Fitting Rooms		
	- Main Floor	6.50	69.96
	- Basement and first floor above Main Floor	5.10	54.89
	- Other Floors	3.90	41.98
	Store with Elevators and Escalators		
	- All Sales Area	6.50	69.96
0700	<i>Dine and Dance</i>		
	Office, Counters, Booths and Sales	5.25	56.51
	Kitchen	2.75	29.60
	Dance Area (<i>See also</i> Dance Hall)	2.75	29.60
	(subject to adjustment for time in operation in accordance with Table 3 - as nights per week and months per year)		
0710	<i>Doctor (Also Physician)</i>		
	Private Office, Consulting, Examination, Treatment and X-ray Rooms	14.00	150.69
	Clinic - Business Office	7.50	80.73

U-11 REG 1**URBAN MUNICIPALITY (NO. 1)**

	Laboratory and Developing Room	7.50	80.73
	Reception Office and Waiting-room	7.50	80.73
	Storage - Supplies, etc.	2.75	29.60
0720	<i>Dog Kennel</i>		
	Office and Sales	5.00	53.82
	Grooming	2.75	29.60
	Pens .....	.75	8.07
0730	<i>Dressmaker</i>		
	Sales - Ready-to-wear	6.00	64.58
	Sewing and Fitting Rooms	2.75	29.60
	Warehouse and Storage	1.25	13.45
0740	<i>Drive-in Concession (See Cafe)</i>		
0750	<i>Drive-in Theatre</i>		
	Concession Area	5.25	56.51
	Projection Room	2.75	29.60
	Yardage (based on 200 sq. ft. or 18.58 sq. m. per stall) .....	.40	4.30
0760	<i>Drug Store</i>		
	Office, Sales and Dispensary (in unit with Doctor)	7.50	80.73
	Office, Sales and Dispensary (in unit without Doctor)	6.50	69.96
	Warehouse and Storage	2.75	29.60
	Basement Warehouse	1.25	13.45
0770	<i>Dry Cleaner (See Cleaner and Presser)</i>		
0780	<i>Dry Goods - Retail</i>		
	Alteration Room	2.75	29.60
	Warehouse and Storage	1.25	13.45
	Stores with Stairways only		
	Office Sales and Fitting Rooms		
	- Main Floor	6.50	69.96
	- Basement and first floor above Main Floor	5.10	54.89
	- Other Floors	3.90	
	Stores with Elevators and Escalators		
	All Office and Sales Area	6.50	69.96
0790	<i>Dry Goods - Wholesale</i>		
	Office - Private and General	7.50	80.73
	Warehouse and Display		
	(main floor)	3.25	34.98
	(other floors)	2.00	21.53
0800	<i>Egg Candling Station</i> (See Creamery Agro. Prod.)		

URBAN MUNICIPALITY (NO. 1)

U-11 REG 1

0810	<i>Electric Appliance Sales and Service</i> (Also Radio Sales and Repair; Television Sales and Repair)		
	Office and Sales	6.00	64.58
	Workshop	2.75	29.60
	Warehouse and Storage	1.25	13.45
0820	<i>Electric Appliance Sales - Wholesale</i>		
	Office - Private and General	7.50	80.73
	Warehouse Storage and Display		
	main floor	3.25	34.98
	other floors	2.00	21.53
0830	<i>Electric Contractor</i>		
	Office (without sales area)	7.50	80.73
	Office on Project Location	6.00	64.58
	Workshop	2.75	29.60
	Warehouse and Storage	1.25	13.45
0840	<i>Elevator (Grain)</i>		
	Office - for sales other than grain minimum of 10' x 10' = 100 sq. ft. or 3.048 m. x 3.048 m. = 9.29 sq. m.	7.50	80.73
	Sales Area - in excess of 100 sq. ft. or 9.29 sq. m.	6.00	64.58
	Warehouse	1.25	13.45
0850	<i>Engineer</i>		
	Private Office	10.00	107.64
	General Office and Drafting Room	7.50	80.73
	General Office and Drafting Room on Project	6.00	64.58
	Waiting-room	5.00	53.82
	Storage - Supplies, etc.	2.75	29.60
0860	<i>Engraver and Trophy Shop</i>		
	Office, Sales and Workshop	6.00	64.58
	Workshop	2.75	29.60
	Warehouse and Storage	1.25	13.45
0870	<i>Express Company</i> (See Railway Company)		
0875	<i>Fabric Shop</i>		
	Office and Sales	6.00	64.58
	Display and Sales	3.25	34.98
	Warehouse	1.25	13.45
0880	<i>Factory - General</i>		
	Office - Private and General	7.50	80.73
	Plant Equipment and Work Area including Laboratory	2.75	29.60

U-11 REG 1**URBAN MUNICIPALITY (NO. 1)**

	Storage - Refrigerated	2.75	29.60
	Work Area and General Storage		
	Combined.....	2.00	21.53
	Storage - General Supplies and		
	Product	1.25	13.45
	Storage - Carton, Crate, Keg, etc. ....	.75	8.07
	Yard Storage (adjust rate for excessively		
	large areas not intensively used in		
	accordance with Table 5) .....	.40	4.30
0890	<i>Fancy Goods and Notions</i>		
	(Also Gift Shop; Hobby Shop and Notions)		
	Office and Sales	6.00	64.58
	Warehouse and Storage.....	1.25	13.45
0900	<i>Feedlot</i>		
	(See Comm. Feed Yard)		
0905	<i>Fertilizer Sales</i>		
	Office	6.00	64.58
	Sales Area	6.00	64.58
	Liquid Storage	2.75	29.60
	Gaseous Storage	5.00	53.82
	Bulk Storage	1.25	13.45
0910	<i>Financial Corporation</i> (other than Banks and Credit Unions)		
	(use bank rates on any areas utilized for banking purposes)		
	Office - Private and General	12.00	129.17
	Waiting-room	6.50	69.96
	Storage - Supplies, etc.	2.75	29.60
0915	<i>Fireplace and Stove Sales</i>		
	Office	6.00	64.58
	Sales	6.00	64.58
	Workshop	2.75	29.60
	Warehouse	1.25	13.45
0920	<i>Five and Ten Cent Store</i>		
	Office and Sales	6.50	69.96
	Warehouse and Storage.....	1.25	13.45
0930	<i>Florist</i>		
	Office, Display and Sales.....	6.00	64.58
	Packing, Arranging and Work Area ...	2.75	29.60
	Warehouse and Storage.....	1.25	13.45
	Greenhouse	1.25	13.45
0940	<i>Flour and Feed</i> (Also Seed and Feed)		
	Office (without display or sales		
	area)	7.50	80.73
	Office and Sales	5.00	53.82

URBAN MUNICIPALITY (NO. 1)

U-11 REG 1

	Feed Processing - Equipment and Work Area	2.75	29.60
	Work Area and Storage Combined	2.00	21.53
	Warehouse	1.25	13.45
0950	<i>Flour and Feed Warehouse Sale</i> (sales made directly from warehouse)	2.75	29.60
0960	<i>Flour and Feed Storage</i> (connected with General Stores, etc.) .	1.25	13.45
0970	<i>Flour Mill</i> Office - Private and General	7.50	80.73
	Laboratory	2.75	29.60
	Milling Equipment and Work Area	2.75	29.60
	Storage - Product and Supplies.....	1.25	13.45
	Grain Storage (See Table 6)		
Note: Machinery obsolescence is to be considered in arriving at area. Modern machinery is much more efficient.			
0980	<i>Foundry and Machine Shop</i> Office, Parts and Product Display and Sales	6.00	64.58
	Plant Equipment and Work Area	2.75	29.60
	Work Area and Storage Combined	2.00	21.53
	Warehouse and Storage	1.25	13.45
0990	<i>Fruit and Produce - Retail</i> Office and Sales	5.00	53.82
	Warehouse and Storage	1.25	21.53
1000	<i>Fruit and Produce - Wholesale</i> Office	7.50	80.73
	Warehouse - main floor and all refrigerated areas.....	2.75	29.60
	Warehouse and Storage - basement and other floors	2.00	21.53
1010	<i>Funeral Home (See Undertaker)</i>		
1020	<i>Furniture - Retail</i> Office and Main Floor Sales	5.00	53.82
	Sales - New and Second Hand	4.50	48.44
	Sales - Second Hand	3.75	40.36
	Warehouse and Storage	1.25	13.45
1030	<i>Furniture Repair (Also Upholstery)</i> Office (no sales)	7.50	80.73
	Office and Display	5.00	53.82

U-11 REG 1**URBAN MUNICIPALITY (NO. 1)**

	Workshop	2.75	29.60
	Workshop and Storage Combined	2.00	21.53
	Storage	1.25	13.45
1040	<i>Furniture - Wholesale</i>		
	Office	7.50	80.73
	Display and Warehouse - main floor	3.25	34.98
	Warehouse and Storage - other floors	2.00	21.53
1050	<i>Fur and Hides</i>		
	Office	7.50	80.73
	Packing, Shipping and Storage	1.25	13.45
1060	<i>Furrier</i>		
	Office (if repair and remodelling only).	7.50	80.73
	Office and Sales	6.50	69.96
	Work Area, Cleaning and Storage	2.75	29.60
1070	<i>Garage and Implements</i>		
	Office - Private, Sales and General	6.00	64.58
	Parts and Repair Sales (counter area, bins, etc.)	6.00	64.58
	Show-room (auto, implements and accessories)	2.75	29.60
	Workshop	2.75	29.60
	Workshop and Storage Combined	2.00	21.53
	Storage (bulk parts and accessories, cars and implements)	1.25	13.45
	Storage of Scrap and Junk .....	.75	8.07
	Yardage .....	.40	4.30
	Gasoline Pumps (service yardage) .....	.75	8.07
	New-Used Car Sales Lot - yardage .....	.75	8.07
1080	<i>General Store</i>		
	Office and Sales	6.00	64.58
	Warehouse and Storage	1.25	13.45
1090	<i>Gift Shop (See Fancy Goods and Notions)</i>		
1095	<i>Glass Sales</i>		
	Office	6.00	64.58
	Sales	6.00	64.58
	Workshop	2.75	29.60
	Storage	1.25	13.45
1097	<i>Golf Course</i>		
	Office	6.00	64.58
	Pro Shop Sales	6.00	64.58
	Workshop	2.75	29.60
	Club and Locker Rooms	1.25	13.45

URBAN MUNICIPALITY (NO. 1)

U-11 REG 1

1100	<i>Grain Broker (See Broker)</i>		
1110	<i>Greenhouse - Commercial</i>		
	Office and Retail Sales	6.00	64.58
	Workshop	2.75	29.60
	Greenhouse Area	1.25	13.45
	Storage (under cover) .....	.75	8.07
	Sales Yardage .....	.75	8.07
	Storage Yardage .....	.40	4.30
1120	<i>Grocery - Retail</i>		
	Office and Sales	6.00	64.58
	Warehouse and Storage	1.25	13.45
1130	<i>Grocery - Wholesale</i>		
	Office	7.50	80.73
	Storage - main floor and all refrigerated areas	2.75	29.60
	Storage - all other areas	1.25	13.45
1140	<i>Grocery and Meat</i>		
	Office, Sales and Sales Frig.	6.00	64.58
	Meat Cutting, Packaging and Bulk Frig.	2.75	29.60
	Warehouse and Storage	1.25	13.45
1150	<i>Hardware - Retail</i>		
	Office and Main Floor Sales	6.00	64.58
	Sales - other than main floor	4.50	48.43
	Warehouse and Storage	1.25	13.45
1160	<i>Hardware - Wholesale</i>		
	Office	7.50	80.73
	Display and Warehouse - main floor ..	3.25	34.98
	Display and Warehouse - other floors	2.00	21.53
1170	<i>Harness Sales and Repair</i>		
	Sales and Show-rooms	3.75	40.36
	Workshop	2.75	29.60
	Warehouse and Storage	1.25	13.45
1180	<i>Hat Clean and Block</i>		
	Work Area	3.75	40.36
1190	<i>Hatchery (Elect.)</i>		
	Office, Equipment and Feed Sales	5.00	53.82
	Warehouse and Storage - Equipment and Feed	1.25	13.45
	Plant - Equipment and Work Area	2.75	29.60
	Storage - Crate and Carton .....	.75	8.07

U-11 REG 1**URBAN MUNICIPALITY (NO. 1)**

1195	<i>Health Spa</i>		
	Office	6.00	64.58
	Exercise Room.....	2.00	21.53
	Storage	1.25	13.45
1200	<i>Hobby Shop and Notions</i> (See Fancy Goods and Notions)		
1210	<i>Hotel</i>		
	Beer Parlour and Beverage Room -		
	Sales and Frig.	10.00	107.64
	Excess Sales Areas	5.00	53.82
	Basement Frig. Storage	2.75	29.60
	Cafe or Lunch Room (adjustments allowable when necessary in accordance with Table 3)		
	Open full hours (24 hours)	5.25	56.51
	Open limited hours (less than 24 hours)	3.75	40.36
	Kitchen for Cafe	2.75	29.60
	Dining Room (open meal hours only)	1.25	13.45
	Kitchen (for dining room only)	1.25	13.45
	Hotel Office (including desk and sales)	6.00	64.58
	First Floor (excepting above areas) .....	.75	8.07
	Other Floors (areas for public use) .....	.75	8.07
	Beer Garden.....	2.75	29.60
	Convention Room (adjust for limited use in accordance with Table 3)	1.25	13.45
	Sample Room (adjust for limited use in accordance with Table 3) .....	.75	8.07
1220	<i>Ice Cream Parlour</i>		
	Office and Sales	5.25	56.51
	Warehouse and Storage.....	1.25	13.45
1230	<i>Ice Cream Stand (See Cafe)</i>		
1240	<i>Ice House</i>		
	Office	7.50	80.73
	Storage .....	.40	4.30
1250	<i>Implements - Retail</i>		
	Office - Private, Sales and General.....	6.00	64.58
	Sales - Parts, Repairs, Accessories and Other Sales (counter area, bins, etc.).....	6.00	64.58

URBAN MUNICIPALITY (NO. 1)

U-11 REG 1

	Show-room - Implements and		
	Accessories.....	2.75	29.60
	Sales and Show-room Combined.....	4.50	48.44
	Workshop	2.75	29.60
	Workshop and Storage Combined.....	2.00	21.53
	Warehouse and Storage.....	1.25	13.45
	Yardage .....	.40	4.30
1260	<i>Implements - Wholesale</i> (Also Machinery - Wholesale)		
	Office - Private and General	7.50	80.73
	Display and Warehouse - main floor ..	3.25	34.98
	Display and Warehouse - other floors	2.00	21.53
	(individual floor rates cover all use designations except office)		
	Yardage.....	.40	4.30
1270	<i>Insurance and Real Estate</i> (Also Real Estate)		
	Office - Private	10.00	107.64
	Office - General	7.50	80.73
	Office - Combined Private and General	9.00	96.87
	Insurance Sales from Homes, etc. 10' X 10' or 3.048 m. x 3.048 m. area	10.00	107.64
	Waiting-room	5.00	53.82
	Storage - Supplies, etc.	2.75	29.60
1280	<i>Jeweller</i>		
	Office, Sales and Repair Workshop	7.50	80.73
	Warehouse and Storage.....	1.25	13.45
1290	<i>Junk Dealer</i>		
	Office	6.00	64.58
	Sales and Display - Parts and Accessories.....	3.25	34.98
	Storage (inside) .....	.75	8.07
	Storage (yardage).....	.40	4.30
1300	<i>Ladies' Wear</i>		
	Office, Sales and Fittings	6.50	69.96
	Alteration Room.....	2.75	29.60
	Warehouse and Storage.....	1.25	13.45
1310	<i>Land Surveyor</i>		
	Office - Private	10.00	107.64
	Office - General and Drafting Room ...	7.50	80.73
	Waiting-room	5.00	53.82
	Storage - Supplies, Tools, etc.	2.75	29.60

U-11 REG 1**URBAN MUNICIPALITY (NO. 1)**

1320	<i>Laundromat</i>		
	Washing and Drying Areas	4.25	45.74
1330	<i>Laundry (Ordinary)</i>		
	Work Area	2.75	29.60
1340	<i>Laundry (Steam)</i>		
	Office	7.50	80.73
	Plant Area - Receiving, Washing, Drying	2.75	29.60
	Storage - Supplies, etc.	1.25	13.45
1350	<i>Lawyer</i>		
	Office - Private	10.00	107.64
	Office - General and Library	7.50	80.73
	Waiting-room	5.00	53.82
	Storage - Supplies, etc.	2.75	29.60
1360	<i>Livestock Commission Agent</i>		
	Office - Private	10.00	107.64
	Office - General	7.50	80.73
	Waiting-room	5.00	53.82
	Storage - Supplies, etc.	1.25	13.45
1370	<i>Livestock Yard (See Stockyard)</i>		
1380	<i>Locker Plant</i>		
	Office, Sales and Sales Frig.	6.00	64.58
	Cutting, Kitchen, Chilling and Locker Rooms	2.75	29.60
	Storage	1.25	13.45
1385	<i>Locksmith</i>		
	Office and Sales	6.00	64.58
	Workshop	2.75	29.60
	Warehouse and Storage	1.25	13.45
1390	<i>Lumber Company</i>		
	Office, Hardware, Building Supplies and Paid Sales	6.00	64.58
	Display	3.25	34.98
	Saw Shed and Workshop	2.75	29.60
	Storage, Open and Closed Sheds, All Products	1.25	13.45
	Storage - over Office and Insulation Storage .....	.75	8.07
	Storage - Second floor .....	.75	8.07
	Storage - Yard, New and Used Lumber, Posts, etc. ....	.40	4.30
	Driveways - in sheds and yards .....	.40	4.30
1400	<i>Machine Shop - Retail (Also Welder)</i>		
	Office and Sales	6.00	64.58

URBAN MUNICIPALITY (NO. 1)

U-11 REG 1

	Workshop	2.75	29.60
	Workshop and Storage combined.....	2.00	21.53
	Storage	1.25	13.45
	Storage of Scrap and Junk .....	.75	8.07
	Yardage (adjust rate for excessively large areas not intensively used in accordance with Table 5)		
1410	<i>Machinery - Wholesale</i> (See Implements - Wholesale)		
1420	<i>Mail Order and Catalogue Sales</i> (limited or no retail sales)		
	Office	14.00	150.69
	Order Room or Order Room and Display area of not more than 500 sq. ft. or 46.45 sq. m.	14.00	150.69
	area over 500 sq. ft. or 46.45 sq. m.	6.00	64.58
	Storage and Parcel Room	1.25	13.45
1430	<i>Manufacturer's Agent</i>		
	Office	7.50	80.73
	Display and Warehouse - main floor ..	3.25	34.98
	Display and Warehouse - other floors	2.00	21.53
1440	<i>Mattress Factory</i>		
	Office	7.50	80.73
	Plant Equipment and Work Area	2.75	29.60
	Work Area and Storage Combined	2.00	21.53
	Warehouse and Storage.....	1.25	13.45
1450	<i>Medical Service</i>		
	Office - Manager	10.00	107.64
	Office - General	7.50	80.73
	Waiting-room and Reception Office	5.00	53.82
	Storage - Supplies, etc.	2.75	29.60
1460	<i>Men's Wear</i>		
	Office, Sales and Fitting.....	6.50	69.96
	Alteration Room.....	2.75	29.60
	Warehouse and Storage.....	1.25	13.45
1470	<i>Milliner</i>		
	Office and Sales	5.00	53.82
	Workshop	2.75	29.60
	Storage	1.25	13.45
1480	<i>Millworks (Lumber)</i>		
	Office - Manager and General	7.50	80.73
	Display and Sales	3.75	40.36
	Plant Equipment and Work Area	2.75	29.60

U-11 REG 1**URBAN MUNICIPALITY (NO. 1)**

	Work Area and Storage Combined	2.00	21.53
	Warehouse and Storage	1.25	13.45
	Storage - Second floor .....	.75	8.07
	Yardage (adjust rate for excessively large areas not intensively used in accordance with Table 5) .....	.40	4.30
1490	<i>Monument Works</i>		
	Office	7.50	80.73
	Display and Sales	2.75	29.60
	Plant Equipment and Work Area	2.75	29.60
	Work Area and Storage Combined	2.00	21.53
	Warehouse and Storage	1.25	13.45
	Yardage (adjust rate for excessively large areas not intensively used in accordance with Table 5) .....	.40	4.30
1500	<i>Mortgage Trust and Loan</i> (use bank rates on any areas utilized for banking purposes)		
	Office - Private and General	10.00	107.64
	Waiting-room	5.00	53.82
	Storage - Supplies, etc.	2.75	29.60
1510	<i>Motel</i>		
	Office	6.00	64.58
	Rooms and Suites .....	.75	8.07
1515	<i>Motor Cycle Sales</i>		
	Office	6.00	64.58
	Sales	6.00	64.58
	Parts	6.00	64.58
	Show-room	2.75	29.60
	Workshop	2.75	29.60
	Workshop and Storage Combined	2.00	21.53
	Storage	1.25	13.45
	Storage of Scrap and Junk .....	.75	8.07
	Yardage .....	.40	4.30
1520	<i>Movie Theatre (See also Drive-in Theatre)</i>		
	Auditorium	2.00	21.53
	Concession Area	5.25	56.51
	Projection Room	2.75	29.60
1525	<i>Muffler Shop</i>		
	Office	6.00	64.58
	Sales and Parts	6.00	64.58
	Workshop	2.75	29.60
	Workshop and Storage Combined	2.00	21.53
	Storage	1.25	13.45

URBAN MUNICIPALITY (NO. 1)

U-11 REG 1

1530	<i>Mushroom Plant</i>		
	Culture Area	1.25	13.45
	Storage .....	.75	8.07
1540	<i>Musical Instrument</i>		
	Office and Sales	6.00	64.58
	Warehouse and Storage	1.25	13.45
1550	<i>Music Studio</i>		
	Teaching and Practice Rooms	2.75	29.60
1560	<i>News Agency</i>		
	Office and Sales	6.00	64.58
	Warehouse and Storage	1.25	13.45
1570	<i>Nursery</i>		
	Office and Retail Sales	6.00	64.58
	Workshop (potting, transplanting, etc.).	2.75	29.60
	Greenhouse Area	1.25	13.45
	Storage (under cover) .....	.75	8.07
	Sales - Yardage .....	.75	8.07
	Storage - Yardage .....	.40	4.30
1575	<i>Nursing Home</i>		
	Office	10.00	107.64
	Patient Rooms .....	.75	8.07
1580	<i>Office Furniture</i>		
	Office and Sales	6.00	64.58
	Warehouse and Storage	1.25	13.45
1590	<i>Oil and Gas Exploration and Development</i>		
	Office - Manager and General	7.50	80.73
	Warehouse and Storage	1.25	13.45
	Yardage .....	.40	4.30
1600	<i>Oil and Gas Servicing Company</i>		
	Office - Manager and General	7.50	80.73
	Workshop	2.75	29.60
	Warehouse and Storage	1.25	13.45
	Yardage .....	.40	4.30
1610	<i>Oil and Gas Supply - Retail</i>		
	Office and Small Parts and Supplies Sales	6.00	64.58
	Large Parts Sales	3.75	40.36
	Warehouse and Storage	1.25	13.45
	Yardage - Pipe, Pumping Units, etc. ....	.75	8.07
	Yardage - Second-hand Equipment ....	.40	4.30
	Workshop and Service Area	2.75	29.60

U-11 REG 1**URBAN MUNICIPALITY (NO. 1)**

1620	<i>Oil and Gas Supply - Wholesale</i>		
	Office	7.50	80.73
	Warehouse and Supplies - Small		
	Parts	3.25	43.61
	Warehouse and Supplies - Large		
	Parts	2.00	21.53
	Yardage .....	.75	8.07
1630	<i>Oil Bulk - Wholesale (in connection with refinery)</i>		
	Office	7.50	80.73
	Tank Sales (as per Table 4)	5.00	53.82
	Warehouse and Storehouse Sales	2.75	29.60
	Yardage and Platform Extension .....	.40	4.30
1640	<i>Oil Company (Bulk Oil)</i>		
	Office	6.00	64.58
	Tank Sales (as per Table 4)	10.00	107.64
	Platform	1.25	13.45
	Warehouse	1.25	13.45
	Yardage .....	.40	4.30
1650	<i>Oil Refinery</i>		
	Office - Manager and General		
	Managerial	7.50	80.73
	Office - Operational - Supervisor,		
	etc.	5.00	53.82
	Laboratory, Radio Room, Workshop		
	and Specialized Plant Building Areas		
	(e.g. ethyl plant)	2.75	29.60
	Pump House	2.75	29.60
	Tanks - Product Storage (as per		
	Table 4)	2.75	29.60
	Tanks - Process Product Storage (as		
	per Table 4)	1.25	13.45
	Warehouse and Storage - Supplies		
	and Product	1.25	13.45
	Yardage - Outside Equipment Area ...	.40	4.30
1660	<i>Optical Laboratory</i>		
	Office	10.00	107.64
	Workshop, etc.	7.50	80.73
	Storage	2.75	29.60
1665	<i>Optical Sales and Service</i>		
	Office	6.00	64.58
	Sales and Display	6.00	64.58
	Workshop and Laboratory	2.75	29.60
	Storage	1.25	13.45
1670	<i>Optician</i>		
	Office and Examining Room	10.00	107.64
	Workshop, Laboratory, etc.	7.50	80.73
	Reception Office and Waiting-room	5.00	53.82

URBAN MUNICIPALITY (NO. 1)

U-11 REG 1

1680	<i>Osteopath (See Physiotherapy)</i>		
1685	<i>Paint Sales</i>		
	Office	6.00	64.58
	Sales and Display	6.00	64.58
	Workshop	2.75	29.60
	Warehouse and Storage	1.25	13.45
1690	<i>Painter and Decorator</i> (Also Decorator)		
	Office (without sales area)	7.50	80.73
	Office and Sales	5.00	53.82
	Workshop	2.75	29.60
	Warehouse and Storage	1.25	13.45
1700	<i>Parkade-Parking Lot</i>		
	Parking Area .....	.40	4.30
1710	<i>Pet Shop</i>		
	Office, Display and Sales	5.00	53.82
	Pens, Cages, etc., also Storage of Feed, Crates, etc. ....	.75	8.07
1720	<i>Photographer</i>		
	Office, Display and Sales	6.00	64.58
	Studio and Processing	3.75	40.36
	Waiting and Grooming Rooms	2.75	29.60
	Storage - Supplies, etc.	1.25	13.45
1730	<i>Photo Supply</i>		
	Office, Display and Sales	6.00	64.58
	Warehouse and Storage	1.25	13.45
1740	<i>Physician (See Doctor)</i>		
1750	<i>Physiotherapy (Also Osteopath; Therapeutic Clinic)</i>		
	Office and Examining Room	10.00	107.64
	Bath and Treatment Rooms	7.50	80.73
	Waiting-room	5.00	53.82
	Storage - Supplies, etc.	2.75	29.60
1760	<i>Pin Ball Arcade</i>		
	Office and Sales Area	5.25	56.51
	Games Area	2.00	21.53
	Storage, etc. ....	.75	8.07
1770	<i>Planing and Sawmill</i>		
	Office - Manager and General	7.50	80.73
	Plant Equipment and Work Area	2.75	29.60
	Work Area and Storage Combined	1.60	17.22
	Storage - Supplies and Product (inside) .....	.75	8.07

U-11 REG 1**URBAN MUNICIPALITY (NO. 1)**

	Yardage (adjust rate for excessively large areas not intensively used in accordance with Table 5) .....	.40	4.30
1780	<i>Plumber</i>		
	Office (without sales)	7.50	80.73
	Office, Display and Sales	6.00	64.58
	Workshop	2.75	29.60
	Workshop and Storage Combined	2.00	21.53
	Warehouse and Storage	1.25	13.45
1790	<i>Pool and Billiards (Also Billiards)</i>		
	Concession Area	5.25	56.51
	Hall	2.00	21.53
	Storage .....	.75	8.07
1800	<i>Printer (Job)</i>		
	Office - Display and Sales	6.00	64.58
	Composing, Press and Work-rooms	2.75	29.60
	Warehouse and Storage	1.25	13.45
1810	<i>Printer (Newspaper)</i>		
	Office - Manager, Circulation, Advertising, etc.	6.00	64.58
	Production Offices, Composing, Press and Work-rooms, etc.	3.25	34.98
	Warehouse and Storage	1.25	13.45
1820	<i>Propane Gas</i>		
	Office and Sales	6.00	64.58
	Tank Sales (as per Table 4)	10.00	107.64
	Warehouse and Storehouse Sales	5.00	53.82
	Platform - taking place of Warehouse Sales	5.00	53.82
1830	<i>Public Stenographer (Also Stenographer)</i>		
	Office Area	7.50	80.73
1840	<i>Racquet Ball Court</i>		
	Office and Sales	5.25	56.51
	Court Area	2.00	21.53
	Storage .....	.75	8.07
1845	<i>Radiator Shop</i>		
	Office	6.00	64.58
	Sales and Parts	6.00	64.58
	Workshop	2.75	29.60
	Workshop and Storage Combined	2.00	21.53
	Storage	1.25	13.45

URBAN MUNICIPALITY (NO. 1)

U-11 REG 1

1850	<i>Radio and Television Stations</i>		
	Office - Manager, Advertising and General Managerial	7.50	80.73
	Production Offices, News, Control and Recording Rooms, Studio and Work Areas	3.25	34.98
	Transmitter Equipment Area	5.50	59.20
	Warehouse and Storage	1.25	13.45
1860	<i>Radio Sales and Repair</i> (See Electric Appliance Sales and Service)		
1870	<i>Railway Company</i> (Also Express Company; Telegraph) With daily trains, both ways, six or more days per week:		
	Offices - Ticket, Express and Telegraph	9.00	96.97
	Offices - all other	5.00	53.82
	Baggage and Check Rooms	2.75	29.60
	Warehouse - Freight and Express	2.75	29.60
	Waiting-room (less rest-rooms)	1.25	13.45
	With tri-weekly, semi-weekly or weekly trains both ways:		
	Offices - Ticket, Express and Telegraph	9.00	96.97
	Offices - all other	5.00	53.82
	Baggage and Check Rooms	1.25	13.45
	Warehouse - Freight and Express	1.25	13.45
	Waiting-room (less rest-rooms) .....	.75	8.07
	Note: Where there is a building serving as a station but no resident station agent, for all types of train service conditions:		
	assess 100 sq. ft. or 9.29 sq. m.	2.75	29.60
	Where caretaker is replacing station agent, do not use any office rates but measure freight and express areas and use the rates for <i>freight</i> <i>and express warehouse</i> as set out above.		
1880	<i>Real Estate</i> (See Insurance and Real Estate)		
1885	<i>Record Shop</i>		
	Office	6.00	64.58
	Sales Area	6.00	64.58
	Storage	1.25	13.45

U-11 REG 1**URBAN MUNICIPALITY (NO. 1)**

1890	<i>Rental Service</i>		
	Office and Sales	6.00	64.58
	Workshop	2.75	29.60
	Warehouse	1.25	13.45
1900	<i>Restaurant (See Cafe)</i>		
1910	<i>Riding Academy</i>		
	Office and Sales	5.00	53.82
	Tack Room	2.75	29.60
	Stable .....	.75	8.07
	Riding Arena .....	.40	4.30
1920	<i>Roller Rink</i>		
	Office and Sales	5.25	56.51
	Rink	2.00	21.53
	Storage .....	.75	8.07
1925	<i>R.T.M. Builder</i>		
	Office - Private	10.00	107.64
	Office - General	7.50	80.73
	Equipment and Workshop	2.75	29.60
	Storage	1.25	13.45
	Construction Yard (adjust rate for excessively large areas not intensively used in accordance with Table 5) .....	.40	4.30
1927	<i>Safety and Fire Equipment Sales</i>		
	Office	6.00	64.58
	Sales and Display	6.00	64.58
	Workshop	2.75	29.60
	Warehouse and Storage	1.25	13.45
1930	<i>Sash and Door (Also Woodworker)</i>		
	Office - Manager and General	7.50	80.73
	Display and Sales	3.75	40.36
	Plant Equipment and Work Area	2.75	29.60
	Work Area and Storage Combined	2.00	21.53
	Warehouse and Storage	1.25	13.45
	Storage - Second floor .....	.75	8.07
	Yardage (adjust rate for excessively large areas not intensively used in accordance with Table 5) .....	.40	4.30
1940	<i>Second Hand Auto Parts</i> (See Auto Wrecking)		
1950	<i>Second Hand Store</i>		
	Office and Sales	3.75	40.36
	Storage	1.25	13.45

URBAN MUNICIPALITY (NO. 1)

U-11 REG 1

1960	<i>Seed and Feed (See Flour and Feed)</i>		
1970	<i>Seed Cleaning - Commercial</i>		
	Office	5.00	53.82
	Plant Area	2.00	21.53
	Storage .....	.75	8.07
1980	<i>Seed Cleaning and Sales</i>		
	Office	5.00	53.82
	Sales and Product Storage	2.75	29.60
	Plant Area	2.00	21.53
	Storage - Supplies .....	.75	8.07
1990	<i>Sewing Machines (Sales and Service)</i>		
	Office and Sales	6.00	64.58
	Repair Workshop and Sewing Room ..	2.75	29.60
	Warehouse, Storage and Shipping.....	1.25	13.45
2000	<i>Shoe Repair and Sales</i>		
	Office and Sales	6.00	64.58
	Repair Workshop	2.75	29.60
	Warehouse and Storage.....	1.25	13.45
2010	<i>Shoe Shine</i>		
	Work Area	2.75	29.60
2020	<i>Shoe Store (See Boot and Shoe Store)</i>		
2030	<i>Sign Manufacturing</i>		
	Office	7.50	80.73
	Workshop	2.75	29.60
	Storage	1.25	13.45
2035	<i>Snowmobile Sales</i>		
	Office	6.00	64.58
	Sales	6.00	64.58
	Parts	6.00	64.58
	Show-room	2.75	29.60
	Workshop	2.75	29.60
	Workshop and Storage Combined.....	2.00	21.53
	Storage	1.25	13.45
	Storage of Scrap and Junk .....	.75	8.07
	Yardage .....	.40	4.30
2040	<i>Soft Drink Factory</i> (See Bottling Works)		
2050	<i>Sonic Equipment</i>		
	Office Sales and Rentals.....	6.00	64.58
	Repair Workshop	2.75	29.60
	Warehouse and Storage.....	1.25	13.45
2060	<i>Sporting Goods</i>		
	Office and Sales	6.00	64.58
	Warehouse and Storage.....	1.25	13.45

U-11 REG 1**URBAN MUNICIPALITY (NO. 1)**

2070	<i>Stationer (See Book Store)</i>		
2080	<i>Stenographer</i> (See Public Stenographer)		
2090	<i>Stockyard (Private)</i> (Also Livestock Yard)		
	Office Operational	5.00	53.82
	Yardage - Sheds, Pens, Feed Storage, etc. (adjust rate for excessively large areas not intensively used in accordance with Table 5) .....	.40	4.30
2100	<i>Surveyor</i>		
	Office - Private	10.00	107.64
	Office - General and Drafting	7.50	80.73
	Waiting-room	5.00	53.82
	Storage - Supplies, Equipment, etc.	2.75	29.60
2110	<i>Tailor</i>		
	Office and Sales	6.00	64.58
	Cutting, Sewing and Fitting Rooms ...	2.75	29.60
	Warehouse and Storage	1.25	13.45
2120	<i>Tannery</i>		
	Office	7.50	80.73
	Plant Equipment and Work Area, Receiving, Packing, Shipping, Warehouse and Storage	1.25	13.45
2130	<i>Taxi</i>		
	Office and Dispatcher	7.50	80.73
	Radio Equipment Room	2.75	29.60
2135	<i>Taxidermist</i>		
	Office and Sales	6.00	64.58
	Workshop	2.75	29.60
	Storage	1.25	13.45
2140	<i>Telegraph (See Railway Company)</i>		
2150	<i>Television Sales and Repair</i> (See Electric Appliance Sales and Service)		
2160	<i>Therapeutic Clinic</i> (See Physiotherapy)		
2170	<i>Tinsmith</i>		
	Office (without sales)	7.50	80.73
	Office, Display and Sales	5.00	53.82
	Workshop	2.75	29.60
	Workshop and Storage Combined	2.00	21.53
	Warehouse and Storage	1.25	13.45

URBAN MUNICIPALITY (NO. 1)

U-11 REG 1

2175	<i>Tire Sales</i>		
	Office	6.00	64.58
	Sales and Display	6.00	64.58
	Parts	6.00	64.58
	Workshop	2.75	29.60
	Warehouse and Storage	1.25	13.45
2180	<i>Tobacconist - Retail</i>		
	Office and Sales	6.00	64.58
	Warehouse and Storage	1.25	13.45
2190	<i>Trailer Court</i>		
	Office	6.00	64.58
	Trailer and Campground Yardage - transient occupancy (adjust rate for areas over 10,000 sq. ft. or 929.03 sq. m. according to Table 5) .....	.40	4.30
2200	<i>Trailer Sales</i>		
	Office	7.50	80.73
	Workshop	2.75	29.60
	Yardage .....	.75	8.07
2205	<i>Transmission Shop</i>		
	Office and Sales	6.00	64.58
	Parts	6.00	64.58
	Workshop	2.75	29.60
	Warehouse	1.25	13.45
2210	<i>Transport and Trucking</i>		
	Office	7.50	80.73
	Load Transfer, Servicing and Storage Areas	1.25	13.45
	Yardage .....	.40	4.30
2215	<i>Travel Agency</i>		
	Private Office	10.00	107.64
	General Office	7.50	80.73
	Waiting Room	5.00	53.82
	Storage and Supplies	2.75	29.60
2220	<i>Typewriters</i> (See Cash Register Sales and Service)		
2230	<i>Undertaker (Also Funeral Home)</i>		
	Office and Waiting-room	6.00	64.58
	Chapel - Cities	3.75	40.36
	Chapel - all other	2.75	29.60
	Casket Display and Sales	6.00	64.58
	Workshop, Warehouse and Storage	2.75	29.60
	Embalming and Slumber Rooms	2.75	29.60

U-11 REG 1**URBAN MUNICIPALITY (NO. 1)**

2240	<i>Upholstery (See Furniture Repair)</i>		
2250	<i>Used Car Sales</i>		
	Office	7.50	80.73
	Yardage .....	.75	8.07
2260	<i>Vault</i>		
	Rate the same as the office that the vault is associated with.		
2270	<i>Veterinary Surgeon</i>		
	Office	10.00	107.64
	Waiting, Operating, Laboratory and Workshop Rooms	5.00	53.82
	Kennels, Pens and Stables .....	.75	8.07
	Warehouse	1.25	13.45
2275	<i>Water Bed Sales</i>		
	Office	5.00	53.82
	Sales Area	5.00	53.82
	Workshop	2.75	29.60
	Warehouse	1.25	13.45
2277	<i>Water Slides</i>		
	Office	5.25	56.51
	Confectionery	5.25	56.51
	Slides, Pools, Walk Areas .....	.40	4.30
	Yardage (Adjust rate for excessively large areas not intensively used in accordance with Table 5) .....	.40	4.30
2280	<i>Welder (See Machine Shop - Retail)</i>		
2290	<i>Woodworker (See Carpenter Shop; Sash and Door)</i>		
2300	<i>Workshop</i>		
	Work Area	2.75	29.60

23 Aug 85 cU-11 Reg 1.

TABLE 2

**Business Rate Adjustments on Floors
Other Than Main Floor, Where There
Is No Elevator or Escalator Service**

1. Where businesses are located on floors other than main floor and mezzanine floors and those businesses are not serviced by an elevator or escalator but are only accessible by stairways, the business rates are to be adjusted as follows:

- (a) basement — 80% of main floor rate;
- (b) first floor above main floor — 80% of main floor rate;
- (c) second floor above main floor — 60% of main floor rate.

2. The adjustments indicated above are not applicable to workshop and equipment areas, warehouse and storage, vaults, car parks, grain elevators or feed and seed mills.

3. When adjustments are made in business assessments according to this directive, an explanation is to be shown on the assessment field sheet.

23 Aug 85 cU-11 Reg 1.

TABLE 3

Business Assessments - Limited Opening

1. Doctors, dentists, optometrists, lawyers, banks, etc. — adjust for partial week opening on the following basis:

- (a) one day per week — 60%;
- (b) two to three days per week — 75%;
- (c) four to six days per week — 100%.

2. Retail outlets, public accommodation, etc., open for a partial year only — pro-rate assessment on the basis of the number of months during which service is offered to the public.

3. Auction Marts:

- (a) one day per month — 40%;
- (b) two days per month — 50%;
- (c) one day per week — 60%;
- (d) two to three days per week — 75%;
- (e) four to six days per week — 100%.

23 Aug 85 cU-11 Reg 1.

TABLE 4

**Bulk Storage Tanks and
Underground Caverns Comparative
Areas for Business Assessment Purposes**

<i>Barrels</i>	<i>Gallons</i>	<i>Capacity Square Feet</i>	<i>000's Litres</i>	<i>Capacity Square Metres</i>
10	350	16	1.591	1.49
14	500	20	2.273	1.86
15	525	20	2.387	1.86
20	700	24	3.182	2.23
25	875	28	3.978	2.60
28	1,000	30	4.546	2.79
30	1,050	31	4.773	2.88

U-11 REG 1**URBAN MUNICIPALITY (NO. 1)**

40	1,400	37	6.364	3.44
43	1,500	39	6.819	3.62
50	1,750	43	7.956	3.99
57	2,000	47	9.092	4.37
60	2,100	49	9.547	4.55
70	2,450	54	11.138	5.02
80	2,800	59	12.729	5.48
85	3,000	61	13.638	5.67
90	3,150	63	13.320	5.85
100	3,500	66	15.911	6.13
143	5,000	78	22.730	7.25
150	5,250	80	23.867	7.43
200	7,000	93	31.822	8.64
250	8,750	105	39.778	9.75
286	10,000	113	45.460	10.50
300	10,500	116	47.733	10.78
343	12,000	125	54.552	11.61
350	12,250	126	55.689	11.71
357	12,500	127	56.825	11.80
371	13,000	130	59.098	12.08
400	14,000	136	63.644	12.63
450	15,570	145	70.781	13.47
457	16,000	147	72.736	13.66
500	17,500	154	79.555	14.31
550	19,250	163	87.511	15.14
600	21,000	172	95.466	15.98
650	22,750	180	103.421	16.72
700	24,500	188	111.377	17.47
750	26,250	196	119.333	18.21
800	28,000	204	127.288	18.95
850	29,750	212	135.244	19.69
900	31,500	220	143.20	20.44
950	33,250	228	151.15	21.18
1,000	35,000	236	159.11	21.92
1,100	38,500	251	175.02	23.32
1,200	42,000	266	190.93	24.71
1,300	45,500	281	206.84	26.10
1,400	49,000	296	222.75	27.50
1,500	52,500	310	238.67	28.80
1,750	61,250	345	278.44	32.05
2,000	70,000	380	318.22	35.30
2,500	87,500	450	397.78	41.81
3,000	105,000	520	477.33	48.31
3,500	122,500	590	556.89	54.81
4,000	140,000	660	636.44	61.31
4,500	157,500	730	716.00	67.82
5,000	175,000	800	795.55	74.32
7,500	262,500	1,148	1,193.33	106.65

URBAN MUNICIPALITY (NO. 1)

U-11 REG 1

10,000	350,000	1,480	1,591.10	137.49
15,000	525,000	2,100	2,386.65	195.09
20,000	700,000	2,640	3,182.20	245.26
25,000	875,000	3,100	3,977.75	287.99
30,000	1,050,000	3,480	4,773.30	323.29
35,000	1,225,000	3,830	5,568.85	355.81
40,000	1,400,000	4,160	6,364.40	386.46
45,000	1,575,000	4,470	7,159.95	415.26
50,000	1,750,000	4,760	7,955.50	442.20
55,000	1,925,000	5,030	8,751.05	467.29
60,000	2,100,000	5,280	9,546.60	490.51
65,000	2,275,000	5,510	10,342.15	511.88
70,000	2,450,000	5,720	11,137.70	531.39
80,000	2,800,000	6,120	12,728.80	568.55
90,000	3,150,000	6,500	14,319.90	603.85
100,000	3,500,000	6,860	15,911.00	637.29
110,000	3,850,000	7,200	17,502.10	688.88
120,000	4,200,000	7,520	19,093.20	698.61
140,000	4,900,000	8,120	22,275.40	754.35
160,000	5,600,000	8,700	25,457.60	808.23
170,000	5,950,000	8,850	27,048.70	822.17
180,000	6,300,000	9,000	28,639.80	836.10
190,000	6,650,000	9,300	30,230.90	863.97
200,000	7,000,000	9,700	31,822.00	901.13
250,000	8,750,000	10,800	39,777.50	1,003.32
300,000	10,500,000	11,800	47,733.00	1,096.22
350,000	12,250,000	12,700	55,688.50	1,179.83
400,000	14,000,000	13,500	63,644.00	1,254.15
450,000	15,750,000	14,250	71,599.50	1,323.83
500,000	17,500,000	14,950	79,555.00	1,388.86
600,000	21,000,000	15,600	95,466.00	1,449.24
700,000	24,500,000	16,200	111,377.00	1,504.98
800,000	28,000,000	18,400	127,288.00	1,709.36
900,000	31,500,000	19,350	143,199.00	1,797.62
1,000,000	35,000,000	20,250	159,110.00	1,881.23
1,250,000	43,750,000	22,330	198,887.50	2,074.46
1,500,000	52,500,000	24,000	238,665.00	2,229.60
1,750,000	61,250,000	25,320	278,442.50	2,352.23
2,000,000	70,000,000	26,400	318,220.00	2,452.56
2,250,000	78,750,000	27,170	357,997.50	2,524.09
2,500,000	87,500,000	27,750	397,775.00	2,577.98
2,750,000	96,250,000	28,200	437,552.50	2,619.78
3,000,000	105,000,000	28,610	477,330.00	2,657.87
3,250,000	113,750,000	28,950	517,107.50	2,689.46
3,500,000	122,500,000	29,250	556,885.00	2,717.33
3,750,000	131,250,000	29,500	596,662.50	2,740.55
4,000,000	140,000,000	29,700	636,440.00	2,759.13

U-11 REG 1

URBAN MUNICIPALITY (NO. 1)

4,250,000	148,750,000	29,900	676,217.50	2,777.71
4,500,000	157,500,000	30,100	715,995.00	2,796.29
4,750,000	166,250,000	30,250	755,772.50	2,810.23
5,000,000	175,000,000	30,360	795,550.00	2,820.44

23 Aug 85 cU-11 Reg 1.

TABLE 5

Business Rates Yardage
GUIDE FOR ADJUSTING EXCESS AREAS
Retail Yardage (Storage) Areas Intensively
Used - Covered Stock Pens and Trailer Yardage

<i>Area Square Feet</i>	<i>Rate Per Square Foot</i>	<i>Area Square Metre</i>	<i>Rate Per Square Metre</i>
Up to 10000	40.0¢	Up to 929	\$4.30
" 11000	39.0	" 1022	4.20
" 12000	38.0	" 1115	4.09
" 13000	37.0	" 1208	3.98
" 14000	36.0	" 1300	3.87
" 15000	35.0	" 1393	3.77
" 16000	34.0	" 1486	3.66
" 17000	33.0	" 1579	3.55
" 18000	32.0	" 1672	3.44
" 19000	31.0	" 1765	3.34
" 20000	30.5	" 1858	3.28
" 22000	30.0	" 2044	3.23
" 24000	29.5	" 2230	3.18
" 26000	29.0	" 2415	3.12
" 28000	28.5	" 2600	3.07
" 30000	28.0	" 2787	3.01
" 32000	27.5	" 2973	2.96
" 34000	27.0	" 3159	2.90
" 36000	26.5	" 3345	2.85
" 38000	26.0	" 3530	2.80
" 40000	25.5	" 3716	2.74
" 45000	25.3	" 4180	2.72
" 50000	25.0	" 4645	2.69
more than 50000	25.0	more than 4645	2.69

Specific adjustments of areas or rates will be necessary to allow for unused space and to account for various uses i.e. a large paddock with several million square feet is not to be valued the same as lumber or machinery storage.

23 Aug 85 cU-11 Reg 1.

TABLE 5.1

Business Rates Yardage
GUIDE FOR ADJUSTING EXCESS AREAS

**Industrial Yardage (Storage, etc.) Areas Not Intensively Used -
Open Stock Pens and Drive-in Theatres**

<i>Area Square Feet</i>	<i>Rate Per Square Foot</i>	<i>Area Square Metre</i>	<i>Rate Per Square Metre</i>
Up to 2000	40.0¢	Up to 186	\$4.30
" 3000	38.0	" 279	4.09
" 4000	36.0	" 371	3.87
" 5000	34.0	" 464	3.66
" 6000	32.0	" 557	3.44
" 7000	30.0	" 650	3.23
" 8000	28.0	" 743	3.01
" 9000	26.0	" 836	2.80
" 10000	24.0	" 929	2.58
" 12500	22.5	" 1161	2.42
" 15000	21.0	" 1393	2.26
" 17500	19.5	" 1625	2.10
" 20000	18.0	" 1858	1.94
" 25000	17.00	" 2322	1.83
" 30000	16.00	" 2787	1.72
" 35000	15.00	" 3251	1.61
" 40000	14.00	" 3716	1.50
" 50000	13.50	" 4645	1.45
" 60000	13.00	" 5574	1.40
" 70000	12.50	" 6503	1.34
" 80000	12.00	" 7432	1.29
" 90000	11.50	" 8361	1.24
" 100000	11.00	" 9290	1.18
" 125000	10.00	" 11,613	1.08
" 150000	9.00	" 13,935	.97
" 175000	8.25	" 16,285	.89
" 200000	7.50	" 18,580	.81
" 250000	6.50	" 23,226	.70
" 300000	5.75	" 27,870	.62
" 400000	4.75	" 37,160	.51
" 500000	4.00	" 46,450	.43
" 750000	3.00	" 69,677	.32
" 1000000	2.50	" 92,903	.27
" 1500000	2.00	" 139,354	.22

Specific adjustments of areas or rates will be necessary to allow for unused space and to account for various uses i.e. a large paddock with several million square feet is not to be valued the same as lumber or machinery storage.

TABLE 6
Business Assessment Values
 GRAIN ELEVATORS AND ANNEXES
 1965/66 LEVEL OF VALUE

<i>Capacity</i>		<i>Assessment</i>	
<i>000's Bushels</i>	<i>Metric Tonnes</i>	<i>Elevator or Composite Elevator</i>	<i>Grain Annex</i>
10	272.15	\$3300	\$1020
11	299.37	3300	1035
12	326.58	3300	1050
13	353.84	3300	1065
14	381.06	3300	1080
15	408.27	3300	1105
16	435.49	3350	1120
17	462.28	3400	1135
18	489.93	3450	1150
19	517.15	3500	1165
20	544.37	3550	1180
21	571.58	3600	1195
22	598.80	3650	1210
23	626.02	3700	1225
24	653.24	3750	1240
25	680.46	3800	1255
26	707.68	3850	1270
27	734.89	3900	1285
28	762.11	3950	1300
29	789.33	4000	1315
30	816.55	4050	1330
31	843.77	4100	1345
32	870.99	4150	1360
33	898.20	4200	1375
34	925.42	4250	1390
35	952.64	4300	1405
36	979.86	4350	1420
37	1,007.08	4400	1435
38	1,033.34	4450	1450
39	1,061.51	4500	1465
40	1,088.73	4550	1480
41	1,115.95	4600	1495
42	1,143.17	4650	1510
43	1,170.39	4700	1525

URBAN MUNICIPALITY (NO. 1)

U-11 REG 1

44	1,197.60	4750	1540
45	1,224.82	4800	1555
46	1,252.04	4850	1570
47	1,279.26	4900	1585
48	1,306.48	4950	1600
49	1,333.70	5000	1615
50	1,360.91	5050	1630
51	1,388.13	5100	1645
52	1,415.35	5150	1660
53	1,442.57	5200	1675
54	1,469.79	5250	1690
55	1,497.01	5300	1705
56	1,524.06	5350	1720
57	1,551.44	5400	1735
58	1,578.66	5450	1750
59	1,605.88	5500	1765
60	1,633.10	5550	1780
61	1,660.32	5600	1800
62	1,687.53	5650	1820
63	1,714.75	5700	1840
64	1,741.97	5750	1860
65	1,769.19	5800	1880
66	1,796.41	5850	1900
67	1,823.63	5900	1920
68	1,850.84	5950	1940
69	1,878.06	6000	1960
70	1,905.28	6050	1980
71	1,932.50	6100	2000
72	1,959.72	6150	2020
73	1,986.94	6200	2040
74	2,014.15	6250	2060
75	2,041.37	6300	2080
76	2,068.59	6350	2100
77	2,095.81	6400	2120
78	2,123.03	6450	2140
79	2,150.24	6500	2160
80	2,177.46	6550	2180
81	2,204.68	6600	2200
82	2,231.90	6650	2220
85	2,313.55	6850	2270
90	2,449.65	7150	2360
95	2,585.74	7400	2450
100	2,721.83	7650	2540
105	2,857.92	7900	2630

U-11 REG 1**URBAN MUNICIPALITY (NO. 1)**

110	2,994.01	8150	2720
115	3,130.10	8400	2805
120	3,266.19	8650	2890
125	3,402.29	8900	2975
130	3,538.38	9200	3060
135	3,674.47	9450	3145
140	3,810.56	9700	3230
145	3,946.65	9950	3315
150	4,082.74	10200	3400
155	4,218.84	10450	3485
160	4,354.93	10700	3570
165	4,491.02	10950	3655
170	4,627.11	11200	3740
175	4,763.20	11450	3825
180	4,899.29	11750	3910
185	5,035.38	12000	3995
190	5,171.48	12250	4080
195	5,307.57	12500	4165
200	5,443.66	12860	4250
Over 200	Over 5,443.66	\$.064/Bus. \$2.351/Tonne	\$.020/Bus. \$.735/Tonne

23 Aug 85 cU-11 Reg 1.

TABLE 7

Business Assessment - Off-site Grain Storage

The regulations covering the business assessment on elevators and annexes do not apply to off-site storage of grain. Business assessment on off-site storage of grain is to be the basis of area calculated in accordance with the following table:

<i>Capacity</i>		<i>Area</i>	
<i>000's Bushels</i>	<i>Metric Tonnes</i>	<i>Square Feet</i>	<i>Square Metres</i>
100 or less	2,721.87 or less	60 per 1,000 bushels	5.57 per 27.22 tonnes
more than 100	more than 2,721.87	per 1,000 bushels 100,000 bushels plus 50 per 1,000 bushels in excess of 100,000 bushels	5.57 per 27.22 tonnes up to 2,721.87 tonnes plus 4.645 per 27.22 tonnes in excess of 2,721.87 tonnes

For example, if 130,000 bushels are stored, the square foot area would be 6,000 + 1,500 = 7,500 square feet or, if 3538.38 tonnes are stored, the square metre area would be 557 + 140 = 697 square metres.

Rate to be applied is \$.30 per square foot or \$3.23 per square metre.

23 Aug 85 cU-11 Reg 1.

TABLE 8

**Maximum Business Rates
For Government and Other Enterprises**

5000	<i>Beer and Wine Store</i>		
	Order Office, Sales Area (racks, counter, etc.)	\$ 7.50	\$ 80.73
	Stockroom Warehouse	2.75	29.60
	Other Warehouse	1.25	13.45
5010	<i>Brick Plant</i>		
	Office	7.50	80.73
	Plant	1.25	13.45
	Yardage (adjust rate for excessive areas in accordance with Table 5) .....	.40	4.30
5020	<i>Bus Depot (See Bus Depot in Table 5)</i>		
5030	<i>Fish Filleting Plant</i>		
	Office - Manager and General	7.50	80.73
	Plant - Equipment and Work Area	2.75	29.60
	Storage - Product	1.25	13.45
	Storage - Supplies (boxes, cartons, etc.) .....	.75	8.07
	Note: Adjust rates for length of operations:		
	<u>More than six months - full rates;</u>		
	four or more but not more than six months - 75% of rates;		
	<u>Less than four months - 50% of rates.</u>		
5040	<i>Fur Auction</i>		
	Office	7.50	80.73
	Warehouse and Storage	1.25	13.45
5050	<i>Government Auto Body (See Auto Body Repair in Table 1)</i>		
5060	<i>Government Garage (See Garage and Implements in Table 1)</i>		
5070	<i>Government Insurance</i>		
	Office - Manager	10.00	107.64
	Office - General	7.50	80.73
	Waiting-room	5.00	53.82
	Storage - Supplies, etc.	2.75	29.60

U-11 REG 1

URBAN MUNICIPALITY (NO. 1)

5080	<i>Government Insurance Claims</i>		
	Office - Manager	7.50	80.73
	Office - General, Estimator, Adjuster, etc.	5.00	53.82
	Storage and Appraisal Areas	1.25	13.45
5090	<i>Liquor Store</i>		
	Sales Area, Order Office, Cashiers, Counter Racks	7.50	80.73
	Stockroom Warehouse	2.75	29.60
	Other Warehouse	1.25	13.45
5100	<i>Power Corporation - Commercial Office</i>		
	Office - Manager	10.00	107.64
	Office - General, Collections, Accounts, etc.	7.50	80.73
	Waiting-room	5.00	53.82
	Storage	2.75	29.60
5110	<i>Power Corporation - District</i>		
	Office	5.00	53.82
	Warehouse	1.25	13.45
5120	<i>Power Corporation Plant</i>		
	Office - Superintendent, Assistant Superintendent, etc.	7.50	80.73
	Office - General and Operational	5.00	53.82
	Plant - Equipment and Work Area	2.75	29.60
	Warehouse and Storage	1.25	13.45
	Yardage .....	.40	4.30
5130	<i>Power Corporation - Regional</i>		
	Office - Manager, Superintendent, etc.	7.50	80.73
	Office - General	5.00	53.82
	Equipment Repair, Meter Shop, etc.	2.75	29.60
	Warehouse and Storage	1.25	13.45
5140	<i>Seed Plant (See Flour and Feed; Seed Cleaning - Commercial; Seed Cleaning and Sales in General Schedule)</i>		
5150	<i>Sodium Sulphate</i>		
	Office	7.50	80.73
	Plant - Equipment and Work Area	2.75	29.60
	Warehouse - Product Storage	1.25	13.45
	Equipment Yardage (outside) .....	.75	8.07
	Yardage - Product (adjust rate for excessively large areas not intensively used in accordance with Table 5) .....	.40	4.30

URBAN MUNICIPALITY (NO. 1)

U-11 REG 1

5160	<i>Telecommunications</i>		
	Operating Area	5.00	53.82
	Plant (equipment area)	2.75	29.60
5170	<i>Telephone - Commercial Office</i>		
	Office - Manager	10.00	107.64
	Office - General, Collections, Accounts, etc.	7.50	80.73
	Waiting-room, Phone Booths, etc.	5.00	53.82
	Storage	2.75	29.60
5180	<i>Telephone Plant - Regional</i>		
	Office - Superintendent, Wire Chief, etc.	7.50	80.73
	Office - General and Operational	5.00	53.82
	Operating Area - Manual (switchboard)	5.00	53.82
	Plant - Equipment Area (regional office)	2.75	29.60
	C.D.O.'s	5.00	53.82
	Storage	1.25	13.45
	Yardage .....	.40	4.30
5190	<i>Local Exchange</i>		
	Office - Toll, Collections, Accounts, Wire Chief, etc.	7.50	80.73
	Operating and Equipment Rooms	2.75	29.60
	Waiting-room, Phone Booths, etc.	5.00	53.82
	Storage - Supplies and Standby Equipment	1.25	13.45
5200	<i>Timber Board</i>		
	Office	7.50	80.73
	Shed - Lumber Storage .....	.75	8.07
	Yardage (adjust rate for excessively large areas not intensively used in accordance with Table 5) .....	.40	4.30

Note: The rates shown above are to be adjusted according to the business location factor of the municipality as described in note 1 in Part II with the exception of the following businesses where the rates shown will be standard with no adjustments:

Brick Plant	Sodium Chloride Plant	Base Metal Mine
Fish Filleting Plant	Microwave Station	Chemical Plant
Fur Auction	Pipe Line Compression Station	Steel Plant
Sodium Sulphate Plant	Potash Mine	Oil Refinery

U-11 REG 1

URBAN MUNICIPALITY (NO. 1)

TABLE 9

6000***Broiler and Egg Production***

<i>Animal Units</i>	<i>Area/A.U. (Sq. Ft.)</i>	<i>Total Area Requirement (Sq. Ft.)</i>	<i>Rate/ Sq. Ft.</i>	<i>Min. Site Assessment</i>	<i>(Land Value)</i>
12,000	2	24,000	0.085	\$2,040	1.1 ac.
15,000	2	30,000	0.085	2,550	1.4 ac.
20,000	2	40,000	0.085	3,400	1.8 ac.
25,000	2	50,000	0.085	4,250	2.3 ac.
30,000	2	60,000	0.085	5,100	2.8 ac.
35,000	2	70,000	0.085	5,950	3.2 ac.
40,000	2	80,000	0.085	6,800	3.7 ac.
50,000	2	100,000	0.085	8,500	4.6 ac.
60,000	2	120,000	0.085	10,200	5.5 ac.
70,000	2	140,000	0.085	11,900	6.4 ac.
80,000	2	160,000	0.085	13,600	7.3 ac.
90,000	2	180,000	0.085	15,300	8.3 ac.
100,000	2	200,000	0.085	17,000	9.2 ac.
110,000	2	220,000	0.085	18,700	10.2 ac.

Basic: A.U.'s x 2 x 0.085

6010***Feedlot***

<i>Animal Units</i>	<i>Area/A.U. (Sq. Ft.)</i>	<i>Total Area Requirement (Sq. Ft.)</i>	<i>Rate/ Sq. Ft.</i>	<i>Assessment</i>	<i>Min. Site (Land Value)</i>
800	175	140,000	0.0136	\$ 1,900	3.2 ac.
1,000	175	175,000	0.0136	2,380	4.0 ac.
1,500	175	262,500	0.0136	3,570	6.0 ac.
2,000	175	350,000	0.0136	4,760	8.0 ac.
2,500	175	437,500	0.0136	5,950	10.0 ac.
3,000	175	525,000	0.0136	7,140	12.0 ac.
4,000	175	700,000	0.0136	9,520	16.0 ac.
5,000	175	875,000	0.0136	11,900	20.1 ac.
6,000	175	1,050,000	0.0136	14,280	24.1 ac.
7,000	175	1,225,000	0.0136	16,660	28.1 ac.
8,000	175	1,400,000	0.0136	19,040	32.1 ac.

Basic: A.U.'s x 175 x 0.0136

URBAN MUNICIPALITY (NO. 1)

U-11 REG 1

6020***Piggery***

<i>Animal Units</i>	<i>Area/A.U. (Sq. Ft.)</i>	<i>Total Area Requirement (Sq. Ft.)</i>	<i>Rate/ Sq. Ft.</i>	<i>Assessment</i>	<i>Min. Site (Land Value)</i>
1,000 (143 Sows)	8	8,000	0.255	\$ 2,040	1.4 ac.
1,050 (150 Sows)	8	8,400	0.255	2,140	1.5 ac.
1,400 (200 Sows)	8	11,200	0.255	2,860	2.1 ac.
2,100 (300 Sows)	8	16,800	0.255	4,280	3.1 ac.
2,800 (400 Sows)	8	22,400	0.255	5,710	4.1 ac.
3,500 (500 Sows)	8	28,000	0.255	7,140	5.1 ac.
5,250 (750 Sows)	8	42,000	0.255	10,710	7.7 ac.
7,000 (1,000 Sows)	8	56,000	0.255	14,280	10.3 ac.
8,750 (1,250 Sows)	8	70,000	0.255	17,850	12.9 ac.

Basic: A.U.'s (No. Sows x 7) x 8 x 0.255

6030***Turkey Production***

<i>Animal Units</i>	<i>Area/A.U. (Sq. Ft.)</i>	<i>Total Area Requirement (Sq. Ft.)</i>	<i>Rate/ Sq. Ft.</i>	<i>Min. Site Assessment</i>	<i>(Land Value)</i>
12,000	4.5	54,000	0.0374	\$ 2,020	1.2 ac.
15,000	4.5	67,500	0.0374	2,520	1.6 ac.
20,000	4.5	90,000	0.0374	3,370	2.1 ac.
25,000	4.5	112,500	0.0374	4,210	2.6 ac.
30,000	4.5	135,000	0.0374	5,050	3.1 ac.
35,000	4.5	157,500	0.0374	5,890	3.6 ac.
40,000	4.5	180,000	0.0374	6,730	4.1 ac.
50,000	4.5	225,000	0.0374	8,420	5.2 ac.
60,000	4.5	270,000	0.0374	10,100	6.2 ac.
70,000	4.5	315,000	0.0374	11,780	7.2 ac.
75,000	4.5	337,000	0.0374	12,600	7.8 ac.

U-11 REG 1**URBAN MUNICIPALITY (NO. 1)**

80,000	4.5	360,000	0.0374	13,460	8.3 ac.
90,000	4.5	405,000	0.0374	15,150	9.3 ac.
100,000	4.5	450,000	0.0374	16,830	10.3 ac.
110,000	4.5	495,000	0.0374	18,510	11.4 ac.

Basic: A.U.'s x 4.5 x 0.0374

23 Aug 85 cU-11 Reg 1.

TABLE 10

1947 Level Industrial Business Assessment Rates

These rates are applicable to mining operations, steel plants, pulp mills, lumber mills, oil complexes, gas complexes, pipeline complexes, chemical plants, processing plants, manufacturing plants and specialized grain complexes unless specifically covered under other classifications.

<i>CLASSIFICATION</i>	<i>RATE PER SQ. FT.</i>
OFFICE - (Private)	\$4.50
- (General)	3.40
- (Waiting-room, Lobby)	2.25
WORK AREA - (Concentrated) (Control Room)	3.40
- (General) (Labs)	1.50
- (Non-regular - Packing, etc.)	1.10
EQUIPMENT AREA - (Inside and Outside)	1.50
- (Conveyor Galleries) .....	.75
STORAGE - (Refrigerated)	1.50
- (Gas Storage Caverns)	1.50
- (Current Supplies and Product) .....	.75
- (Lumber) (Sawmill Product and Supplies) .....	.40
- (Dead) (Cartons, Crates, Kegs, etc.) .....	.40
- (Excess Product) (Occasional Use) .....	.40
WORK AND STORAGE	1.10
EQUIPMENT AND STORAGE	1.10
CONFERENCE ROOM	1.50
VAULT - (Storage)	1.50
YARDAGE - (See Table 11)	

23 Aug 85 cU-11 Reg 1.

TABLE 11

1947 Level Industrial Business Assessment Rates for Yardage

Industrial Yardage (Work Areas, etc.) Areas Intensively Used		Industrial Yardage (Storage, etc.) Areas Not Intensively Used	
<i>Area Square Feet</i>	<i>Rate Per Square Feet ¢</i>	<i>Area Square Feet</i>	<i>Rate Per Square Feet ¢</i>
Up to 10000	25.00¢	Up to 2000	25.00¢
" 11000	23.80	" 3000	23.00
" 12000	22.80	" 4000	21.50
" 13000	22.00	" 5000	20.20
" 14000	21.20	" 6000	19.00
" 15000	20.50	" 7000	17.80
" 16000	20.00	" 8000	16.70
" 17000	19.50	" 9000	15.80
" 18000	19.10	" 10000	15.00
" 19000	18.70	" 12500	13.40
" 20000	18.40	" 15000	12.30
" 22000	17.80	" 17500	11.60
" 24000	17.30	" 20000	11.00
" 26000	16.90	" 25000	10.30
" 28000	16.50	" 30000	9.70
" 30000	16.20	" 35000	9.30
" 32000	15.90	" 40000	9.00
" 34000	15.60	" 50000	8.50
" 36000	15.40	" 60000	8.10
" 38000	15.20	" 70000	7.70
" 40000	15.00	" 80000	7.40
		" 90000	7.00
		" 100000	6.70
		" 125000	5.92
		" 150000	5.33
		" 175000	4.86
		" 200000	4.47
		" 250000	3.88
		" 300000	3.43
		" 400000	2.82
		" 500000	2.42
		" 750000	1.83
		" 1000000	1.47
		" 1500000	1.07

23 Aug 85 cU-11 Reg 1.

TABLE 12

1961-70 Level Industrial Business Assessment Rates

These rates are applicable to mining operations, steel plants, pulp mills, lumber mills, oil complexes, gas complexes, pipeline complexes, chemical plants, processing plants, manufacturing plants and specialized grain complexes unless specifically covered under other classifications.

<i>CLASSIFICATION</i>	<i>RATE PER SQ. FT.</i>	<i>RATE PER SQ. METRE</i>
OFFICE - (Private)	\$7.50	\$80.73
- (General)	5.00	53.82
- (Waiting-room, Lobby)	5.00	53.82
WORK AREA - (Concentrated) (Control Room)	5.00	53.82
- (General) (Labs)	2.75	29.60
- (Non-regular - Packing, etc.)	2.00	21.53
EQUIPMENT AREA - (Inside and Outside)	2.75	29.60
- (Conveyor Galleries)	1.40	15.07
STORAGE - (Refrigerated)	2.75	29.60
- (Gas Storage Caverns) .....	.85	9.15
- (Current Supplies and Product)	1.25	13.45
- (Lumber) (Sawmill Product and Supplies) .....	.75	8.07
- (Dead) (Cartons, Crates, Kegs, etc.) .....	.75	8.07
- (Excess Product) (Occasional Use) .....	.75	8.07
WORK AND STORAGE	2.00	21.53
EQUIPMENT AND STORAGE	2.00	21.53
CONFERENCE ROOM	2.75	29.60
VAULT - (Storage)	2.75	29.60
YARDAGE - (See Table 13)		

23 Aug 85 cU-11 Reg 1.

TABLE 13

1961-70 Level Industrial Business Assessment Rates for Yardage

INDUSTRIAL YARDAGE (WORK AREAS, ETC.)
AREAS INTENSIVELY USED

<i>Area Square Feet</i>	<i>Rate Per Square Feet</i>	<i>Area Square Feet</i>	<i>Rate Per Square Feet</i>
Up to 10000	40.00c	Up to 929	\$4.30
" 11000	39.00	" 1022	4.20
" 12000	38.00	" 1115	4.09

URBAN MUNICIPALITY (NO. 1)

U-11 REG 1

" 13000	37.00	" 1208	3.98
" 14000	36.00	" 1300	3.87
" 15000	35.00	" 1393	3.77
" 16000	34.00	" 1486	3.66
" 17000	33.00	" 1579	3.55
" 18000	32.00	" 1672	3.44
" 19000	31.00	" 1765	3.34
" 20000	30.50	" 1858	3.28
" 22000	30.00	" 2044	3.23
" 24000	29.50	" 2230	3.18
" 26000	29.00	" 2415	3.12
" 28000	28.50	" 2600	3.07
" 30000	28.00	" 2787	3.01
" 32000	27.50	" 2973	2.96
" 34000	27.00	" 3159	2.90
" 36000	26.50	" 3345	2.85
" 38000	26.00	" 3530	2.80
" 40000	25.50	" 3716	2.74
" 45000	25.30	" 4180	2.72
" 50000	25.00	" 4645	2.69
more than 50000	25.00	more than 4645	2.69

23 Aug 85 cU-11 Reg 1.

TABLE 13.1

1961-70 Level Industrial Business Assessment Rates for YardageINDUSTRIAL YARDAGE (STORAGE, ETC.)
AREAS NOT INTENSIVELY USED

<i>Area Square Feet</i>	<i>Rate Per Square Feet</i>	<i>Area Square Feet</i>	<i>Rate Per Square Feet</i>
Up to 2000	40.00¢	Up to 186	\$4.30
" 3000	38.00	" 279	4.09
" 4000	36.00	" 371	3.87
" 5000	34.00	" 464	3.66
" 6000	32.00	" 557	3.44
" 7000	30.00	" 650	3.23
" 8000	28.00	" 743	3.01
" 9000	26.00	" 836	2.80
" 10000	24.00	" 929	2.58
" 12500	22.50	" 1161	2.42
" 15000	21.00	" 1393	2.26
" 17500	19.50	" 1625	2.10
" 20000	18.00	" 1858	1.94
" 25000	17.00	" 2322	1.83
" 30000	16.00	" 2787	1.72

U-11 REG 1**URBAN MUNICIPALITY (NO. 1)**

" 35000	15.00	" 3251	1.61
" 40000	14.00	" 3716	1.50
" 50000	13.50	" 4645	1.45
" 60000	13.00	" 5574	1.40
" 70000	12.50	" 6503	1.34
" 80000	12.00	" 7432	1.29
" 90000	11.50	" 8361	1.24
" 100000	11.00	" 9290	1.18
" 125000	10.00	" 11,613	1.08
" 150000	9.00	" 13,935	.97
" 175000	8.25	" 16,285	.89
" 200000	7.50	" 18,580	.81
" 250000	6.50	" 23,226	.70
" 300000	5.75	" 27,870	.62
" 400000	4.75	" 37,160	.51
" 500000	4.00	" 46,450	.43
" 750000	3.00	" 69,677	.32
" 1000000	2.50	" 92,903	.27
" 1500000	2.00	" 139,354	.22

23 Aug 85 cU-11 Reg 1; 24 Jly 87 SR 65/87 s25.

PART III**Regina Business Assessment Schedule 1986**

<i>RATE CODE</i>	<i>CATEGORY - RELATED INDUSTRIES</i>	<i>RATE/SQUARE FOOT</i>
A1	"A" AGRICULTURAL INDUSTRIES	
A1A	<i>Greenhouse Products</i>	
A1A1	Office	\$ 9.25
A1A2	Sales	16.55
A1A3	Storage	2.10
A1A4	Yard Space (see Table 1 of this Part)	
A1B	<i>Nursery Products</i>	
A1B1	Sales	9.25
A1B2	Storage/Work Space	2.10
A2	SERVICE INDUSTRIES (INCIDENTAL TO AGRICULTURE)	
A2A	<i>Abattoir/Meat Cutting</i>	
A2A1	Office Space	12.40
A2A2	Work Space	4.15
A2A3	Sheds and Outbuildings	1.00
A2A4	Storage	2.10
A2B	<i>Electrical Hatchery</i>	
A2B1	Office	12.40
A2B2	Incubators	4.15

URBAN MUNICIPALITY (NO. 1)

U-11 REG 1

A2B3	Work Space	4.15
A2C	<i>Elevator/Supplier</i>	
A2C1	Office	12.40
A2C2	Storage	2.10
A2C3	Sales	16.55
A2C4	Display	8.30
A2D	<i>Grain Broker</i>	
A2D1	Board Office	16.55
A2D2	Office	30.60
A2D3	Stationery	4.15
A2E	<i>Packing House</i>	
A2E1	Office	12.40
A2E2	Storage	2.10
A2E3	Work Space	4.15
A2E4	Boiler and Engine Room	4.15
A2E5	Sheds	1.00
A2E6	Platform .....	.55
A2F	<i>Veterinary Services</i>	
A2F1	Office	16.55
A2F2	Stable/Storage	4.50
A2F3	Kennels	1.40
B	<u>"B" FISHING & TRAPPING INDUSTRIES</u>	
B1A	<i>Hide Dealer</i>	
B1A1	Office	\$12.40
B1A2	Work Space	4.15
B1B	<i>Raw Furs</i>	
B1B1	Office	12.40
B1B2	Storage	4.15
B1C	<i>Tannery</i>	
B1C1	Office	12.40
B1C2	Workshop	4.15
B1C3	Storage	2.10
B1D	<i>Taxidermy</i>	
B1D1	Office	16.55
B1D2	Display	8.30
B1D3	Work Space	4.15
B1D4	Storage	2.10
C	<u>"C" MANUFACTURING INDUSTRIES</u>	
C1	<u>FOOD & BEVERAGE INDUSTRIES</u>	
C1A	<i>Bakery</i>	
C1A1	Sales	12.40
C1A2	Workshop and Ovens	4.15

U-11 REG 1**URBAN MUNICIPALITY (NO. 1)**

C1B	<i>Bottling Water/Ice</i>	
C1B1	Office	12.40
C1B2	Factory	4.15
C1B3	Storage.....	2.10
C1C	<i>Brewery</i>	
C1C1	Office	12.40
C1C2	Plant	4.15
C1C3	Boardroom	6.20
C1D	<i>Butcher</i>	
C1D1	Store.....	16.55
C1D2	Storage and Work Space	4.15
C1E	<i>Creamery</i>	
C1E1	Office	12.40
C1E2	Storage/Work Space	4.15
C1E3	Storage.....	2.10
C1E4	Loading Docks/Platform .....	.55
C1G	<i>Food Related Manufacturing</i>	
C1G1	Office	12.40
C1G2	Storage.....	2.10
C2	<u>FURNITURE & FIXTURE INDUSTRIES</u>	
C2A	<i>Mattress Factory</i>	
C2A1	Office	\$12.40
C2A2	Work Space	4.15
C2B	<i>Office Furniture & Fixtures</i>	
C2B1	Office	12.40
C2B2	Storage/Work Space	4.15
C2B3	Display	8.30
C2B4	Storage.....	2.10
C2C	<i>Sash, Door & Woodwork Factory</i>	
C2C1	Office	12.40
C2C2	Workshop.....	2.10
C2C3	Storage.....	2.10
C2D	<i>Upholsterer, Cabinet Maker</i>	
C2D1	Office	12.40
C2D2	Show-room/Display	8.30
C2D3	Workshop/Work Space	4.15
C2D4	Storage.....	2.10
C3	<u>PRINTING & PUBLISHING INDUSTRIES</u>	
C3A	<i>Printer</i>	
C3A1	Office	12.40
C3A2	Storage.....	2.10
C3A3	Workshop.....	4.15

URBAN MUNICIPALITY (NO. 1)

U-11 REG 1

C3A4	Conference/Boardroom	6.20
C3A5	Display	8.30
C3B	<i>Stamp Works</i>	
C3B1	Office	12.40
C3B2	Stock Room	8.30
C3B3	Work Space	4.15
C3B4	Storage.....	2.10
C4	<u>METAL PRODUCTS INDUSTRIES</u>	
C4A	<i>Foundary</i>	
C4A1	Office	12.40
C4A2	Workshop.....	4.15
C4B	<i>Iron Works</i>	
C4B1	Office	12.40
C4B2	Work Space	4.15
C4B3	Storage.....	2.10
C4B4	Display	8.30
C4B5	Yard Space (see Table I of this Part)	
C4C	<i>Junk Collectors</i>	
C4C1	Minimum Business Assessment, \$1,250	N/A
C4D	<i>Junk Dealers</i>	
C4D1	Office and Sales.....	7.15
C4D2	Warehouse Storage	1.25
C4D3	Yard Space.....	.35
C4E	<i>Machine Works/Welding</i>	
C4E1	Office.....	12.40
C4E2	Work Space.....	4.15
C4E3	Storage.....	2.10
C5	<u>TRANSPORTATION & MACHINERY INDUSTRIES</u>	
C5A	<i>Farm Implements/Industrial Manufacturing</i>	
C5A1	Office	12.40
C5A2	Show Space and Order Area	8.30
C5A3	Warehouse - Heated	2.10
C5A4	Work Space/Storage	4.15
C5A5	Outbuildings - Unheated	1.40
C5A6	Parts	2.10
C5A7	Conference/Boardroom	6.20
C5A8	Dock .....	.55
C5B	<i>Truck Body</i>	
C5B1	Office	12.40
C5B2	Storage.....	2.10
C5B3	Display	8.30

U-11 REG 1**URBAN MUNICIPALITY (NO. 1)**

C5B4	Order Area	8.30
C5B5	Yard Space (see Table 1 of this Part)	
C5B6	Work Space	4.15
C5C	<i>Vehicle & Equipment Accessories</i>	
C5C1	Office	12.40
C5C2	Storage	2.10
C5C3	Display	8.30
C5C4	Order Area	8.30
C5C5	Yard Space (see Table 1 of this Part)	
C5C6	Work Space	4.15
C6	<u>CHEMICAL, MINERAL PRODUCTS & REFINED PETROLEUM INDUSTRIES</u>	
C6A	<i>Agricultural Chemicals</i>	
C6A1	Office	12.40
C6A2	Work Space	4.15
C6A3	Storage	2.10
C6A4	Stationery Storage	4.15
C6A5	Boardroom	6.20
C6B	<i>Cement Block & Pipe</i>	
C6B1	Office	12.40
C6B2	Workshop	4.15
C6B3	Sheds	2.10
C6C	<u>CLAY PRODUCTS</u>	
C6D	<i>Marble Works</i>	
C6D1	Office	12.40
C6D2	Workshop	4.15
C6D3	Sheds	2.10
C6D4	Show-room	8.30
C6E	<i>Oil Refinery (Company)</i>	
C6E1	Office	12.40
C6E2	Warehouse	4.15
C6E3	Tanks	2.10
C6E4	Conference Room	6.20
C6E5	Storage (Office)	2.10
C6E6	Work Space/Storage (Office)	4.15
C6E7	Cooling Tower .....	.55
C6E8	Storage Outbuilding	2.10
C6F	<i>Redi-Mix Concrete Industry</i>	
C6F1	Office	12.40
C6F2	Storage	4.15
C6F3	Warehouse	2.10
C6F4	Plant	1.40
C6F5	Yard Space (see Table 1 of this Part)	
C6F6	Conference/Boardroom	6.20

URBAN MUNICIPALITY (NO. 1)

U-11 REG 1

C6G	<i>Propane</i>	
C6G1	Office	12.40
C6G2	Display	8.30
C6G3	Work Space	4.15
C6G4	Storage	2.10
C6H	<i>Asphalt, Storage Facilities</i>	
C6H1	Office	12.40
C6H2	Work Space	4.15
C6H3	Storage	2.10
C6H4	Tanks	2.10
C6I	<i>Metering Station</i>	
C6I1	Work Space	4.15
C7	<u>OTHER MANUFACTURING INDUSTRIES</u>	
C7D	<i>Manufacturing (Not Specified)</i>	
C7D1	Office	12.40
C7D2	Work Space/Storage	4.15
C7D3	Storage	2.10
C7D4	Conference/Boardroom	6.20
C7E	<i>Milliner</i>	
C7E1	Office/Sales	16.55
C7F	<i>Paper</i>	
C7F1	Office	12.40
C7F2	Storage	4.15
C7F3	Walks/Runways .....	.55
C7F4	Plant	2.10
C7F5	Conference/Boardroom	6.20
C7G	<i>Plastics</i>	
C7G1	Office	12.40
C7G2	Storage	2.10
C7G3	Work Space	4.15
C7H	<i>Rubber</i>	
C7H1	Office	12.40
C7H2	Storage	2.10
C7J	<i>Industrial Controls (Temperature, Burglar, Elevator)</i>	
C7J1	Office	12.40
C7J2	Storage	2.10
C7J3	Work Space	4.15
C7K	<i>Medical Equipment (Sales & Service)</i>	
C7K1	Office	12.40
C7K2	Work Space	4.15
C7K3	Storage	2.10

U-11 REG 1**URBAN MUNICIPALITY (NO. 1)**

C7L	<i>Mechanical Equipment Repair</i>	
C7L1	Office	12.40
C7L2	Work Space	4.15
C7L3	Storage	2.10
C7L4	Display	8.30
C7M	<i>Structural Manufacturing</i>	
C7M1	Manufacturing Agent	16.55
C7M2	Storage/Work Space	4.15
C7M3	Plant Office	12.40
C7M4	Storage	2.10
C7N	<i>Sign Manufacturing</i>	
C7N1	Office	12.40
C7N2	Work Space	4.15
C7N3	Storage	2.10
C7N4	Boardroom	6.20
D	<u>"D" CONSTRUCTION INDUSTRIES</u>	
D1A	<i>Contractors</i>	
D1A1	Office	12.40
D1A2	Display	5.70
D1A3	Storage or Workshop	1.15
D1A4	Yard Space .....	.35
D1A5	Boardroom	6.20
D1B	<i>Door/Window Manufacturer</i>	
D1B1	Office	12.40
D1B2	Work Space	4.15
D1B3	Storage	2.10
E	<u>"E" TRANSPORTATION & TRAVEL INDUSTRIES</u>	
E1A	<i>Air Travel</i>	
E1A1	Ticket Office	20.40
E1A2	Waiting-room	9.25
E1A3	Radio Room	4.15
E1A4	Hangar Office Space	12.40
E1A5	Work Space	2.10
E1A6	Hangar (Aircraft Storage) .....	.70
E1B	<i>Bus Depot</i>	
E1B1	Office	20.40
E1B2	Waiting-room	9.25
E1B3	Express Room	4.15
E1B4	Garage Workshop	4.15
E1B5	Garage Storage	2.10
E1B6	Garage Office	12.40
E1C	<i>Cartage</i>	
E1C1	Office	12.40
E1C2	Work Space	4.15

URBAN MUNICIPALITY (NO. 1)

U-11 REG 1

E1C3	Storage.....	2.10
E1C4	Yard Space (see Table 1 of this Part)	
E1D	<i>Passenger Express</i>	
E1D1	Office	20.40
E1D2	Sheds and Storage.....	4.15
E1E	<i>Freighting Office</i>	
E1E1	Display/Order Area/Office	12.40
E1E2	Warehouse	8.30
E1E3	Dock .....	.55
E1E4	Storage/Work Space	4.15
E1G	<i>Railroad/Steamship</i>	
E1G1	Ticket Office	20.40
E1G2	Office	12.40
E1G3	Work Space	4.15
E1G4	Storage.....	2.10
E1H	<i>School Bus Operations</i>	
E1H1	Office	12.40
E1H2	Work Space	4.15
E1H3	Parts Storage	4.15
E1H4	Storage.....	2.10
E1I	<i>Taxi Cabs</i>	
E1I1	Office	12.40
E1J	<i>Travel Agencies</i>	
E1J1	Office	16.55
E1J2	Display	8.30
E1J3	Storage.....	4.15
E1K	<i>Trucking & Transport</i>	
E1K1	Office	12.40
E1K2	Storage, Servicing - Heated	2.10
E1K3	- Unheated	1.40
E1L	<i>Cash Registers</i>	
E1L1	Sales/Office	16.55
E1L2	Repair/Storage	4.15
E1L3	Conference Room.....	8.30
F	<u>"F" COMMUNICATION INDUSTRIES</u>	
F1A	<i>Courier Service</i>	
F1A1	Office	12.40
F1A2	Storage.....	2.10
F1B	<i>Radio Broadcasting</i>	
F1B1	Office	16.55
F1B2	Operating Room, Filing and Studio	4.15
F1B3	Conference/Boardroom	8.30

U-11 REG 1**URBAN MUNICIPALITY (NO. 1)**

F1C	<i>Telegraph Office</i>	
F1C1	Telegraph Office	20.40
F1C2	Telegraph Operating Room	10.35
F1C3	Work Space/Storage	4.15
F1D	<i>Television Broadcasting (Cable)</i>	
F1D1	Office	16.55
F1D2	Storage/Work Space	4.15
F1D3	Conference/Boardroom	8.30
F1E	<i>Creative Production</i>	
F1E1	Office	16.55
F1E2	Work Space/Storage	4.15
F1E3	Boardroom	8.30
G	<u>"G" WHOLESALE TRADE INDUSTRIES</u>	
G1A	<i>Cold Storage (Wholesale)</i>	
G1A1	Warehouse	2.10
G1B	<i>Wholesaler</i>	
G1B1	Office	12.40
G1B2	Storage	2.10
G1B3	Warehouse (Unheated outbuilding)	1.40
G1B4	Display	8.30
G1B5	Order Office Area	8.30
G1B6	Conference/Boardroom	6.20
G1B7	Work Space/Storage	4.15
H	<u>"H" RETAIL TRADE INDUSTRIES</u>	
H1	<u>RETAIL FOOD, BEVERAGE & DRUG INDUSTRIES</u>	
H1A	<i>Confectionary</i>	
H1A1	Sales	16.55
H1A2	Work Space/Storage	4.15
H1A3	Storage (Mezzanine)	2.10
H1A4	Display	8.30
H1B	<i>Druggist</i>	
H1B1	Office and Store	16.55
H1B2	Dispensing Room	4.15
H1C	<i>Fruit Store</i>	
H1C1	Sales	16.55
H1D	<i>General Store</i>	
H1D1	Office/Sales	16.55
H1E	<i>Grocers (Retail Coolers & Freezers)</i>	
H1E1	Sales	12.40

URBAN MUNICIPALITY (NO. 1)

U-11 REG 1

H1F	<i>Grocery Stores (Grocers)</i>	
H1F1	Sales.....	16.55
H1F2	Work Space/Storage	4.15
H1F3	Storage (Mezzanine)	2.10
H1F4	Conference/Boardroom	8.30
H2	SHOE, APPAREL, FABRIC & YARN INDUSTRIES (RETAIL)	
H2A	<i>Boot & Shoe Stores</i>	
H2A1	Sales.....	16.55
H2A2	Repair Shop/Storage	4.15
H2B	<i>Clothier</i>	
H2B1	Sales.....	16.55
H2B2	Storage/Window Display/Fitting Room	4.15
H2B3	Sales (Basement)	8.30
H2C	<i>Fabric & Yarn Stores</i>	
H2C1	Sales/Office	16.55
H2C2	Storage.....	4.15
H2C3	Display	8.30
H2D	<i>Furrier</i>	
H2D1	Office/Sales	16.55
H3	HOUSEHOLD FURNITURE, APPLIANCES & FURNISHING INDUSTRIES (RETAIL)	
H3A	<i>Appliance, Electronics, Television, Radio & Stereo Sales & Service</i>	
H3A1	Office (Service)	12.40
H3A2	Display	8.30
H3A3	Storage (Wholesale)	2.10
H3A4	Work Space	4.15
H3A5	Office (Sales)	16.55
H3A6	Storage (Retail)	4.15
H3A7	Conference Room.....	6.20
H3A8	Receiving	6.20
H3B	<i>Drapery Stores</i>	
H3B1	Office	16.55
H3B2	Display	8.30
H3B3	Storage/Work Space	2.10
H3C	<i>Floor Covering Stores</i>	
H3C1	Office	16.55
H3C2	Storage.....	2.10
H3C3	Display	8.30
H3C4	Work Space/Storage	4.15
H3C5	Conference/Boardroom	8.30
H3D	<i>Furniture (Retail)</i>	
H3D1	Sales.....	8.30

U-11 REG 1**URBAN MUNICIPALITY (NO. 1)**

H3D2	Storage.....	2.10
H3D3	Dock .....	.55
H3D4	Office	16.55
H3E	<i>Home Furnishings & Furniture</i>	
H3E1	Office	16.55
H3E2	Storage.....	2.10
H3E3	Display	8.30
H3E4	Work Space/Storage	4.15
H3F	<i>Furnishings, Floor Covering, Appliance, Etc. (Other Than Main Floor)</i>	
H3F1	Retail Sales (other than main floor)	8.30
H3F2	Sales (other than main floor) Furniture	4.15
H4	<u>AUTOMOTIVE VEHICLES, PARTS & ACCESSORIES INDUSTRIES, SALES & SERVICES</u>	
H4A	<i>Automotive Industries - Accessory Sales</i>	
H4A1	Auto and Cycle Accessories	16.55
H4A2	Storage/Work space.....	4.15
H4A3	Display	8.30
H4A4	Storage (over 4,000 sq. ft.)	2.10
H4B	<i>Automotive Industries - Autowrecker</i>	
H4B1	Office	7.15
H4B2	Storage.....	1.25
H4B3	Yard Space.....	.35
H4C	<i>Automotive Industries - Car Wash</i>	
H4C1	Office	11.25
H4C2	Work Space	1.10
H4D	<i>Automotive Industries - Dealerships (New)</i>	
H4D1	Office	16.55
H4D2	Display	8.30
H4D3	Service Office.....	12.40
H4D4	Storage (over 4,000 sq. ft.)	2.10
H4D5	Work Space/Storage	4.15
H4D6	Driveway .....	.55
H4D7	Order Area	8.30
H4D8	Conference/Boardroom	8.30
H4E	<i>Fuel Dealer</i>	
H4E1	Office	7.15
H4E2	Sheds and Scales	1.25
H4E3	Yard Space.....	.35
H4F	<i>Motor Vehicle Repair Shops (Garage)</i>	
H4F1	Sales, Office	16.55
H4F2	Show-room	8.30
H4F3	Parts Storage	4.15
H4F4	Workshop.....	4.15
H4F5	Car Storage (Dead)	2.10

URBAN MUNICIPALITY (NO. 1)

U-11 REG 1

H4F6	Driveway-Inside Building.....	.55
H4F7	Repair Office.....	12.40
	Repair-Storage Lot (See 04X Yard Space)	
H4G	<i>Motor Vehicle Repair Shops (Mechanical)</i>	
H4G1	Office	12.40
H4G2	Workshop.....	4.15
H4G3	Storage.....	2.10
H4H	<i>Muffler Shops</i>	
H4H1	Office	12.40
H4H2	Work Space	4.15
H4H3	Storage.....	2.10
H4H4	Display/Order	8.30
H4I	<i>Automotive Industries - Speciality Shops</i>	
H4I1	Office	12.40
H4I2	Work Space	4.15
H4I3	Storage.....	2.10
H4I4	Display	8.30
H4I5	Conference Room.....	6.20
H4J	<i>Automotive Industries - Paint & Body Repair</i>	
H4J1	Office	12.40
H4J2	Work Space	4.15
H4J3	Storage.....	2.10
H4K	<i>Recreational Vehicle Sales/Boat, Trailers, Motorcycles</i>	
H4KI	Trailer sales - Lot	See Table 1
		of this Part
	- Office	16.55
H4L	<i>Service Stations</i>	
H4L1	Single Throw Pump (Equal to 100 sq. ft. or 9.29 sq. m. of Ground Area)	13.05
H4L2	Double Throw Pump (Equal to 150 sq. ft. or 13.94 sq. m. of Ground Area)	13.05
H4L3	Work Space .....	.60
H4L4	Sales and Office Space	11.25
H4L5	Storage Space	2.65
H4M	<i>Trailer Sales</i>	
H4M1	Office (Service)	12.40
H4M2	Parts Storage	4.15
H4M3	Order Area	8.30
H4M4	Work Space	4.15
H4M5	Storage.....	2.10
H4N	<i>Used Car Dealer</i>	
H4N1	Office	16.55
H4N2	Yard Space.....	.35
	Used Car Lot - With Dealership (see 04X Yard Space)	
H4N3	Work Space/Storage .....	.60

U-11 REG 1**URBAN MUNICIPALITY (NO. 1)****H5 OTHER RETAIL STORE INDUSTRIES**

H5A	<i>Camera & Photographic Supply Stores</i>	
H5A1	Office and Sales	16.55
H5A2	Work Space	4.15
H5A3	Storage.....	4.15
H5A4	Conference/Boardroom	8.30
H5B	<i>Coin & Stamp Dealers</i>	
H5B1	Office/Sales	16.55
H5B2	Storage.....	4.15
H5C	<i>Electrical Supply</i>	
H5C1	Small Wares	16.55
H5C2	Show Space	8.30
H5D	<i>Florist</i>	
H5D1	Sales, Display and Office	9.25
H5D2	Work Space	4.15
H5D3	Storage.....	2.10
H5E	<i>Hardware Stores</i>	
H5E1	Small Wares/Office	16.55
H5E2	Stoves, Radios, Washers	8.30
H5E3	Storage/Workshop	4.15
H5E4	Office	12.40
H5E5	Storage.....	2.10
H5F	<i>Jewellery Stores</i>	
H5F1	Jeweller	16.55
H5F2	Work Space/Storage	4.15
H5F3	Sales/Basement	8.30
H5G	<i>Lawn and Garden Centres</i>	
H5G1	Office	12.40
H5G2	Storage.....	2.10
H5G3	Sales.....	16.55
H5G4	Yardspace (as per Table 1 of this Part)	
H5H	<i>Leather Goods</i>	
H5H1	Harness, Leather Goods, etc.	16.55
H5I	<i>Lumber</i>	
H5I1	Office	12.40
H5I2	Sheds (Enclosed)	4.15
H5I3	Sheds (Open) and Warehouse.....	2.75
H5J	<i>Musical Instruments</i>	
H5J1	Small/Sales	16.55
H5J2	Pianos, Organs, etc.	8.30
H5J3	Studio.....	4.15
H5J4	Storage.....	2.10

URBAN MUNICIPALITY (NO. 1)

U-11 REG 1

H5K	<i>New Book Stores</i>	
H5K1	Office/Sales	16.55
H5K2	Storage.....	4.15
H5K3	Window Display	4.15
H5L	<i>Opticians</i>	
H5L1	Office/Examining Room	16.55
H5L2	Sales.....	16.55
H5L3	Lab/Storage	4.15
H5L4	Display	8.30
H5M	<i>Paint, Glass & Wallpaper Stores</i>	
H5M1	Sales/Office	16.55
H5M2	Display	8.30
H5M3	Storage.....	4.15
H5N	<i>Pawnbrokers</i>	
H5N1	Office and Sales	6.35
H5N2	Storage.....	2.65
H5O	<i>Pet Stores</i>	
H5O1	Retail Sales	8.30
H5O2	Storage.....	4.15
H5P	<i>Record & Tape Stores/Video Rentals</i>	
H5P1	Sales.....	16.55
H5P2	Storage.....	4.15
H5P3	Display	8.30
H5Q	<i>Retail Sales</i>	
H5Q1	Office and Sales	16.55
H5Q2	Display	8.30
H5Q3	Sales Basement	8.30
H5R	<i>Retail Storage</i>	
H5R1	Storage.....	4.15
H5S	<i>Rubber Goods</i>	
H5S1	Office	16.55
H5S2	Sample Room.....	8.30
H5T	<i>Second Hand Dealers</i>	
H5T1	Sales Space	6.35
H5T2	Storage.....	2.65
H5U	<i>Sporting Goods & Bicycle Stores</i>	
H5U1	Sales/Office	16.55
H5U2	Fitting	4.15
H5U3	Display	8.30
H5U4	Storage.....	4.15
H5V	<i>Stationery Stores/Office Equipment</i>	
H5V1	Office/Sales	16.55
H5V2	Storage, not exceeding 4,000 sq. ft	4.15

U-11 REG 1**URBAN MUNICIPALITY (NO. 1)**

H5V3	Display	8.30
H5V4	Storage, exceeding 4,000 sq. ft	2.10
H5W	<i>Toy, Hobby, Novelty & Souvenir Stores</i>	
H5W1	Sales.....	16.55
H5W2	Storage.....	4.15
H5X	<i>Used Book Stores</i>	
H5X1	Sales.....	7.15
H5X2	Storage.....	2.65
H5Y	<i>Warehouse General (Retail)</i>	
H5Y1	Storage.....	4.15
H5Z	<i>Watch & Jewellery Repair Shops</i>	
H5Z1	Work Space	4.15
H5Z2	Storage.....	2.10
I	<u>"I" FINANCE, INSURANCE & REALTY INDUSTRIES</u>	
I1A	<i>Brokers - Stock, Commodity, Mortgage</i>	
I1A1	Office	30.60
I1A2	Conference Room.....	15.30
I1A3	Storage.....	4.15
I1B	<i>Central Bank</i>	
I1B1	Financial Institution	30.60
I1C	<i>Chartered Banks</i>	
I1C1	Bank.....	30.60
I1C2	Supervisors Dept.	20.40
I1C3	Clearing House	20.40
I1C4	Storage.....	4.15
I1C5	Conference/Board Room.....	10.20
I1C6	Office (Basement)	12.40
I1D	<i>Consumer Loan Companies</i>	
I1D1	Loan Agency	30.60
I1D2	Storage.....	4.15
I1E	<i>Credit Unions</i>	
I1E1	With Offices and Banking Facilities	30.60
I1F	<i>Insurance & Real Estate Agencies</i>	
I1F1	Real Estate and Insurance	20.40
I1G	<i>Life Insurers</i>	
I1G1	Office	20.40
I1G2	Storage.....	4.15
I1H	<i>Mortgage Companies</i>	
I1H1	Office	30.60
I1H2	Storage.....	4.15

URBAN MUNICIPALITY (NO. 1)

U-11 REG 1

I1I	<i>Property & Casualty Insurance</i>	
I1I1	Office	20.40
I1I2	Storage.....	4.15
I1I3	Conference/Boardroom	10.20
I1J	<i>Real Estate Agencies</i>	
I1J1	Real Estate (Exclusively)	16.55
I1J2	Storage/Work Space	4.15
I1J3	Conference/Boardroom	8.30
I1K	<i>Security & Commodity Exchanges</i>	
I1K1	Office	20.40
I1K2	Storage.....	4.15
I1L	<i>Trust Companies</i>	
I1L1	Office	30.60
I1L2	Conference/Boardroom	15.30
I1L3	Storage.....	4.15
I1M	<i>Credit Bureaus</i>	
I1M1	Office	20.40
I1M2	Storage.....	4.15
J	<u>"J" BUSINESS & PROFESSIONAL SERVICE INDUSTRIES</u>	
J1A	<i>Accountants and Appraisers</i>	
J1A1	Office	16.55
J1A2	Storage.....	4.15
J1A3	Conference/Boardroom	8.30
J1B	<i>Accounting & Bookkeeping Services</i>	
J1B1	Office	16.55
J1B2	Storage.....	4.15
J1C	<i>Advertising Agencies and Consultants</i>	
J1C1	Office	16.55
J1C2	Storage.....	4.15
J1C3	Display	8.30
J1C4	Conference/Boardroom	8.30
J1C5	Storage (Basement)	2.10
J1D	<i>Architects</i>	
J1D1	Office	16.55
J1D2	Drafting Room	4.15
J1D3	Conference/Boardroom	8.30
J1E	<i>Artist Studio and Art Gallery</i>	
J1E1	Office (Artist).....	12.40
J1E2	Work Space (Artist).....	4.15
J1E3	Gallery/Office	16.55
J1E4	Gallery	4.15
J1E5	Storage.....	2.10

U-11 REG 1**URBAN MUNICIPALITY (NO. 1)**

J1F	<i>Business (General)</i>	
J1F1	Business (General)	16.55
J1F2	Storage	4.15
J1F3	Conference	8.30
J1G	<i>Collection Agencies</i>	
J1G1	Collection Agency	20.40
J1G2	Storage	4.15
J1H	<i>Commission Agent</i>	
J1H1	Office	16.55
J1I	<i>Computer & Related Services</i>	
J1I1	Office	16.55
J1I2	Retail Storage/Work Space	4.15
J1I3	Display	8.30
J1I4	Service Office	12.40
J1I5	Storage	2.10
J1I6	Boardroom	8.30
J1J	<i>Credit Bureau Services</i>	
J1J1	Office	16.55
J1J2	Storage	4.15
J1K	<i>Customs Brokers</i>	
J1K1	Broker	16.55
J1K2	Warehouse	2.10
J1K3	Conference/Boardroom	8.30
J1K4	Storage	4.15
J1L	<i>Duplicating Service</i>	
J1L1	Sales/Office	16.55
J1L2	Work Space	4.15
J1L3	Storage	2.10
J1M	<i>Engineers</i>	
J1M1	Office	16.55
J1M2	Work Space/Storage	4.15
J1M3	Conference/Boardroom	8.30
J1M4	Storage	2.10
J1N	<i>Engraver</i>	
J1N1	Office	12.40
J1N2	Work Space/Storage	4.15
J1N3	Display	8.30
J1N4	Boardroom	6.20
J1O	<i>Employment Agencies</i>	
J1O1	Office	16.55
J1P	<i>Lawyers</i>	
J1P1	Lawyer Office	20.40
J1P2	Storage	4.15

URBAN MUNICIPALITY (NO. 1)

U-11 REG 1

J1P3	Library	4.15
J1P4	Conference/Boardroom	10.20
J1Q	<i>Management Consulting Services/Land Developers</i>	
J1Q1	Office	16.55
J1Q2	Storage/Work Space	4.15
J1Q3	Conference/Boardroom	8.30
J1R	<i>Manufacturer Agency/Service Industry Agents</i>	
J1R1	Office	16.55
J1R2	Storage	4.15
J1R3	Display	8.30
J1R4	Storage	2.10
J1R5	Boardroom	8.30
J1S	<i>Other Scientific & Technical Services</i>	
J1S1	Office	12.40
J1S2	Work Space/Storage	4.15
J1S3	Storage	2.10
J1T	<i>Public Stenographer/Secretarial</i>	
J1T1	Public Stenographer	16.55
J1T2	Conference/Boardroom	8.30
J1U	<i>Publisher Agent</i>	
J1U1	Publisher Agent	16.55
J1U2	Work Space/Storage	4.15
J1V	<i>Security & Investigation Services</i>	
J1V1	Detective and Investigators Office	6.15
J1V2	Storage	4.15
J1W	<i>Sign Writer</i>	
J1W1	Office	1.25
J1W2	Work Space/Storage	1.25
J1X	<i>Surveyor</i>	
J1X1	Office	16.55
J1X2	Draft Room	4.15
J1X3	Storage	4.15
J1X4	Conference	8.30
J1Y	<i>Telephone Answering Service/Phone Solicitors</i>	
J1Y1	Office/Phone Rooms	16.55
J1Y2	Storage/Work Space	4.15
J1Z	<i>Trade Association</i>	
J1Z1	Office	16.55
J1Z2	Boardroom	8.30
J1Z3	Storage	4.15

U-11 REG 1**URBAN MUNICIPALITY (NO. 1)**

L	<u>"L" EDUCATIONAL SERVICE INDUSTRIES</u>	
L1A	<i>General and Business Colleges (Music School, Modelling)</i>	
L1A1	Office	16.55
L1A2	Schoolroom	4.15
L1C	<i>Dance Schools</i>	
L1C1	Office	8.70
L1C2	Instruction or Dancing Space	2.30
L1C3	Storage.....	3.12
L1E	<i>Trade Schools</i>	
L1E1	Office	11.25
L1E2	Waiting-room or Schoolroom	4.15
M	<u>"M" HEALTH & SOCIAL SERVICE INDUSTRIES</u>	
M1A	<i>Ambulance Service</i>	
M1A1	Office	6.15
M1A2	Work Space or Storage	1.55
M1B	<i>Child Day Care & Nurey Schools</i>	
M1B1	Area	4.15
M1C	<i>Drug Adiction and Alcoholism Treatment Clinics - Homes</i>	
M1C1	Office	16.55
M1C2	Storage.....	4.15
M1E	<i>Homes For Personal & Nursing Care</i>	
M1E1	Office	16.55
M1E2	All other Areas	1.40
M1G	<i>Sanitorium</i>	
M1G1	Office and Waiting-room	16.55
M1G2	Rest-rooms	2.10
M1G3	Sweat Baths	2.10
M1G4	Rub Baths	2.10
M1G5	Electric Treatments	2.10
M2	<i>Physicians, Surgeons & Dentists - (Offices) & Examination Rooms</i>	
M2A	<i>Chiropractors</i>	
M2A1	Chiropractor/Office	20.40
M2A2	Dressing Room/Lab	4.15
M2A3	Rest Rooms	4.15
M2B	<i>Dental Lab</i>	
M2B1	Dental Laboratory (Exclusively)	12.40
M2B2	Storage.....	4.15
M2C	<i>Dental Supply</i>	
M2C1	Dental Supply	16.55

URBAN MUNICIPALITY (NO. 1)

U-11 REG 1

M2D	<i>Dentist</i>	
M2D1	Office	20.40
M2D2	Laboratory	4.15
M2E	<i>Denturist</i>	
M2E1	Office	12.40
M2E2	Laboratory Area	4.15
M2F	<i>Dietarian</i>	
M2F1	Office	16.55
M2F2	Storage.....	4.15
M2G	<i>Health Aid Vendors</i>	
M2G1	Office	16.55
M2G2	Work Space	4.15
M2H	<i>Laboratory Technicians</i>	
M2H1	Office	20.40
M2H2	Dressing Room	4.15
M2I	<i>Medical & Other Health Laboratories</i>	
M2I1	Office	20.40
M2L	<i>Optometrist</i>	
M2L1	Office	20.40
M2L2	Lab	4.15
M2L3	Display	8.30
M2M	<i>Osteopaths</i>	
M2M1	Osteopath	20.40
M2N	<i>Physician</i>	
M2N1	Office and Waiting-room	20.40
M2N2	Laboratory and Dressing-room	4.15
M2O	<i>Physiotherapists</i>	
M2O1	Office	16.55
M2O2	Storage/Treatment	4.15
M2Q	<i>Psychologists</i>	
M2Q1	Office	16.55
M2R	<i>Psychiatrist</i>	
M2R1	Office	20.40
M2R2	Storage.....	4.15
M2S	<i>Acupuncture</i>	
M2S1	Office	16.55
M2S2	Storage.....	4.15
N	<u>"N" ACOMMODATION, FOOD & BEVERAGE SERVICE AGENCIES</u>	
N1A	<i>Banquet Rooms & Halls</i>	
N1A1	For each square foot of floor space provided	2.65

U-11 REG 1**URBAN MUNICIPALITY (NO. 1)**

N1B	<i>Beverage Rooms</i>	
N1B1	Sales.....	6.55
N1B2	Storage.....	4.15
N1C	<i>Caterers</i>	
N1C1	Minimum Business Assesment \$1,250; or	
N1C2	Work Space (Kitchen) (whichever is greater)	2.65;
N1D	<i>Concession Stand</i>	
N1D1	Concession stand (No prepared food)	16.55
N1E	<i>Dairy Bars</i>	
N1E2	Minimum Business Assesment \$1,250; or	
N1C2	Work Space (Kitchen) (whichever is greater)	2.65;
N1F	<i>Delicatessan</i>	
N1F1	Sales.....	12.40
N1F2	Workshop.....	4.15
N1G	<i>Hotels</i>	
N1G1	Sales Space and Beverage Room	16.55
N1G2	Banquet or Conference Rooms	0.83
N1G3	All other areas	0.83
N1G4	Office	0.83
N1H	<i>Lounges</i>	
N1H1	Cocktail Lounge	16.55
N1H2	Storage (Cooler).....	4.15
N1I	<i>Restaurants</i>	
N1I1	Service Portion and office (Eating Area).....	5.70
N1I2	Kitchen and Storage	2.65
N1J	<i>Social Organizations</i>	
N1J1	Office	16.55
N1J2	Service/Meeting Rooms	5.70
N1J3	Kitchen/Banquet	2.65
N1K	<i>Mobile Vendor</i>	
N1K1	Storage.....	2.10
O	<u>"O" OTHER SERVICE INDUSTRIES</u>	
O1	<i>Amusement & Recreational Service Industries</i>	
O1B	<i>Arcades</i>	
O1B1	Pinball Arcades Office, Sales, Games Area	2.45
O1B2	Storage.....	2.65
O1C	<i>Billiard Halls</i>	
O1C1	Billiard or Pool Tables kept for profit	2.45

URBAN MUNICIPALITY (NO. 1)

U-11 REG 1

O1D	<i>Bingo Halls</i>	
O1D1	Bingo Halls	2.65
O1D2	Office	2.65
O1F	<i>Bowling Alleys</i>	
O1F1	Bowling Alleys	1.75
O1G	<i>Curling Clubs</i>	
O1G1	Lounge, Office or Proshop	16.55
O1G2	Activity Area	1.75
O1G3	Storage.....	2.65
O1H	<i>Dance Halls</i>	
O1H1	For each square foot of floor space provided	2.65
O1I	<i>Golf Courses</i>	
O1I1	Lounge, Office or Proshop	16.55
O1I2	Storage Area	2.65
O1J	<i>Health Clubs</i>	
O1J1	Office	16.55
O1J2	Work Space	1.75
O1L	<i>Skating & Roller Skating Facilities</i>	
O1L1	Recreational Area	1.75
O1L2	Office, Proshop or Rentals	5.70
O1M	<i>Sports & Recreation Clubs</i>	
O1M1	Lounge, Office or Proshop	16.55
O1M2	Activity Area	1.75
O1N	<i>Theatre</i>	
O1N1	Theatre	2.25
O1P	<i>Sports School (Karate, Etc.)</i>	
O1P1	All Areas	4.15
O1Q	<i>Miscellaneous</i>	
O1Q1	Office	12.40
O1Q2	Work Space	4.15
O1Q3	Storage.....	2.10
O2	<u>PERSONAL & HOUSEHOLD SERVICE INDUSTRIES</u>	
O2A	<i>Barber & Beauty Shops</i>	
O2A1	Barber & Beauty Shops	4.55
O2B	<i>Carpet Cleaning</i>	
O2B1	Office	12.40
O2B2	Workshop	4.15
O2B3	Storage.....	2.10
O2C	<i>Cleaner & Presser</i>	
O2C1	Office	12.40
O2C2	Workshop/Storage	4.15
O2C3	Receiving	6.20

U-11 REG 1**URBAN MUNICIPALITY (NO. 1)**

O2D	<i>Dry Cleaners</i>	
O2D1	Office	12.40
O2D2	Receiving	6.20
O2D3	Work Space/Storage	4.15
O2F	<i>Laundromats</i>	
O2F1	Office and Sales	12.40
O2F2	Work Space	3.50
O2G	<i>Laundry (Steam)</i>	
O2G1	Office	12.40
O2G2	Workshop, Boiler & Engine	2.75
O2G3	Receiving	6.20
O2H	<i>Shoe Repair</i>	
O2H1	Sales.....	16.55
O2H2	Work Space	4.15
O2H3	Sales (Basement)	8.30
O2I	<i>Tailors</i>	
O2I1	Office	12.40
O2I2	Workshop.....	4.15
O2J	<i>Tanning Salons</i>	
O2J1	Waiting-room and Office	16.55
O2J2	Work Area	4.15
O2K	<i>Undertaking</i>	
O2K1	Office	12.40
O2K2	Chapel.....	6.20
O2K3	Show-room	8.30
O2K4	Workshop.....	4.15
O2L	<i>Beautician</i>	
O2L1	Office	16.55
O2L2	Work Space	4.15
O2M	<i>Palm/Tea Cup Readers</i>	
O2M1	Office	16.55
O2M2	Work Space	4.15
O2N	<i>Sharpening Service (Saws/Skates)</i>	
O2N1	Work Space	4.15
O2N2	Storage.....	2.10
O2N3	Office	12.40
O4	<u>OTHER SERVICE INDUSTRIES</u>	
O4B	<i>Auto & Truck Rentals & Leasing</i>	
O4B1	Sales/Office	16.55
O4B2	Work Space	4.15
O4B3	Storage.....	2.10
O4B4	Yard space (see Table 1 of this Part)	

URBAN MUNICIPALITY (NO. 1)

U-11 REG 1

O4C	<i>Bottle Exchange</i>	
O4C1	Office	16.55
O4C2	Storage	4.15
O4E	<i>Driveways</i>	
O4E1	(Inside Building) .....	.55
O4F	<i>Escort Services</i>	
O4F1	Office plus one telephone line	16.55
O4F2	For each additional telephone line the Minimum Business Assessment \$1,250	
O4G	<i>Fumigators</i>	
O4G1	All Areas	2.95
O4H	<i>Janitorial/Waste Management (Garbage & Sewage)</i>	
O4H1	Office	12.40
O4H2	Storage	2.10
O4H3	Work Space	4.15
O4I	<i>Loading Platform (Over three feet or 0.91 metres wide)</i> .....	.55
O4J	<i>Machinery & Equipment Rentals & Leasing</i>	
O4J1	Office	12.40
O4J2	Order Area	8.30
O4J3	Storage	2.10
O4J4	Yardspace (as per Table 1 of this Part)	
O4J5	Work Space	4.15
O4K	<i>Mail Order House</i>	
O4K1	Office	12.40
O4K2	Merchandise Room	6.20
O4K3	Storage	2.10
O4K4	Show-room	8.30
O4K5	Work Space	4.15
O4L	<i>Massage Parlour</i>	
O4L1	Office and Waiting	16.55
O4L2	Work Space	4.15
O4M	<i>Other Repair Services</i>	
O4M1	Office	12.40
O4M2	Work Space	4.15
O4M3	Storage	2.10
O4N	<i>Parking Lots & Garages</i>	
O4N1	Per Stall (Equal to 200 sq. ft. or 18.58 sq.m. of Ground Area)	1.30
O4O	<i>Photographers</i>	
O4O1	Office and Waiting-room	16.55
O4O2	Workshop and Studio	4.15

U-11 REG 1**URBAN MUNICIPALITY (NO. 1)**

O4O3	Show-room	8.30
O4O4	Boardroom	8.30
O4P	<i>Photo Supply</i>	
O4P1	Sales	16.55
O4P2	Office	12.40
O4P3	Work Space	4.15
O4P4	Storage	2.10
O4R	<i>Shoe Shine Stand</i>	
O4R1	All Areas	6.90
O4S	<i>Show Room</i>	
O4S1	All Areas	8.30
O4T	<i>Tour Operators</i>	
O4T1	Office	16.55
O4W	<i>Work Shops/Warehouse</i>	
O4W1	Small	4.15
O4W2	Mixed use - Large or 4,000 sq. ft. or 371.61 sq. m. or over	2.10
O4X	<i>Yard Space</i> see Table 1 of this Part	
O5	OTHER SERVICE INDUSTRIES	
O5A	<i>Pet Care</i>	
O5A1	Waiting Area	12.40
O5A2	Work Space	4.15
O5A3	Storage	2.10
O5B	<i>Inspection Service</i>	
O5B1	Office	12.40
O5B2	Storage	2.10
O5C	<i>Minimum Business Assessment</i>	
O5C1	Minimum 100 sq.ft	12.50

TABLE 1

Assessment Rate for Yard Space

(NOTE: Applicable to all businesses with Yard space
unless otherwise listed)

	<i>Area Sq. Feet</i>	<i>Rate/Sq. Ft.</i>
O4X1	up to 4,000	\$.55
O4X2	4,000 - 6,000	.50
O4X3	6,001 - 8,000	.45
O4X4	8,001 - 10,000	.45
O4X5	10,001 - 15,000	.40
O4X6	15,001 - 20,000	.35
O4X7	20,001 - 25,000	.30
O4X8	25,001 - 30,000	.30
O4X9	30,001 - 35,000	.25
O4X0	35,001 - 40,000	.25
O4Y1	40,001 - 45,000	.25
O4Y2	45,001 - 50,000	.20
O4Y3	50,001 - 60,000	.20
O4Y4	60,001 - 70,000	.20
O4Y5	70,001 - 80,000	.15
O4Y6	80,001 - 90,000	.15
O4Y7	90,001 - 100,000	.15
O4Y8	100,001 - 120,000	.10
O4Y9	120,001 - 140,000	.10
O4Y0	140,001 - 160,000	.10
O4Z1	160,001 - 180,000	.10
O4Z2	180,001 - 200,000	.10
O4Z3	200,001 - 250,000	.10
O4Z4	250,001 - 300,000	.10
O4Z5	300,000 - 400,000	.05
O4Z6	400,001 - 500,000	.05.

24 Jan 86 SR 1/86 s2.

