

and shall be assessed, at the rate mentioned opposite the name of such industry, upon the amount of the pay-roll of such employer (or otherwise, as the case may be) to be ascertained as provided in the said Act:

CLASS 1.

Coal and other mining; reduction of ores and smelting; quarrying; manufacture of brick, glass, lime and cement; cutting and dressing of stone or marble; drilling and sinking of wells for gas or water.

| Name of Industry | Prov. 1931 |
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| Glass products or glassware and potteries | \$1.00 |
| Lime and plaster manufacturing; quarrying; crushing; lime burning | 3.50 |
| Mining coal, including stripping operation | 5.00 |
| Mining other than coal | 4.00 |
| Manufacture of brick, tile, sewerpipe, cement, concrete blocks | 1.50 |
| Manufacture of cement from basic slag, sand, shale, clay or gravel pits, stone quarrying and dressing when connected with quarry | 5.00 |
| Stone dressing or cutting, marble works or stone monument business | 1.50 |
| Boring and drilling oil or gas wells including sinking of artesian wells as a business; diamond drilling as a business | 4.00 |
| Manufacture of oil from shale | 5.00 |
| Plaster mills | 1.00 |

CLASS 2.

Sawmills; manufacture of pulp or paper; woodworking; planing mills; furniture factories; wicker and rattan work; logging; cutting of timber; pulpwood, firewood, railroad ties or sleepers; river driving; rafting; booming or the transportation of logs, timber, pulpwood, firewood, railroad ties or sleepers; boat building; coffins; canoes; organs; pianos; artificial limbs.

| Name of Industry | Prov. 1931 |
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| Artificial limbs; wicker and rattan work; wooden articles; bed springs; boat building not over 25 feet; manufacture of canoes, coffins; cooperage, band work; carpenter; joiner or cabinet work (shop only); furniture manufacturing, including assembling; installation of pipe organs; mattress making; upholstering; organs and pianos; picture framing | 2.00 |
| Sawmills; shingle mills; lath mills; box, barrel and shook mills; roasting mills; excelsior manufacture; lumber yard, including delivery of lumber carried on in connection with saw mill; woodcutters | 5.00 |
| Planing and moulding mills; sash and door factories; including lumber yards and delivery in connection with same; commercial lumber yards; creosoting of railway ties and timber | 2.50 |
| Logging, cutting of timber, pulpwood, firewood, railroad ties or sleepers; river driving; rafting; booming or the transportation of logs, timber, pulpwood, firewood, hauling lumber | 5.00 |
| Pulp mills or pulp and paper mills | 2.00 |

CLASS 3.

Manufacture of steel and iron and steel and iron products; car shops; manufacture and repair of automobiles; vehicles; steel erections; steel shipbuilding and repairing; automobile livery, etc.

| Name of Industry | Prov. 1931 |
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| Saw works; skate manufacturing; axle, spring and axle manufacturing; manufacture of stoves, furnaces, cast iron, hot water boilers, radiators; pump manufacturing; shovel manufacturing; shot works; wire fencing and ornamental iron works; tool makers; implements, agricultural machinery; tool makers not otherwise specified; lead pipe | 1.50 |
| Car building; engine manufacturing; iron and steel foundries; machine shops; electric welding; boiler making; boiler and general metal repairs; machinery; repairs, including work outside of shop | 2.00 |
| Erection steel buildings | 7.00 |
| Garage repairs shops, including repair of storage batteries; vulcaniz- | |

ing; automobile assembling plant and service stations; waggon, carriages, sleighs or vehicles, making and repairing and painting; blacksmith shops connected therewith; blacksmith shops when separate industry

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| Installation and handling of machinery, including boilers, engines, elevators, digestors, iron stairs or ornamental iron work on buildings; refrigerating machinery and repairs | 1.25 |
| Manufacture of bolts, nuts, nails or screws and wire | 2.00 |
| Manufacture of oxygen and dissolved acetylene gas | 2.00 |
| Steel shipbuilding and repairing | 2.00 |
| Tin, including cutting, shaping, pressing or stamping; repairs to adding machines, typewriters and cash registers | .70 |

CLASS 4.

Manufacture of compounds, paints, chemicals, liquors and beverages; manufacture of leather; leather goods; rubber and rubber goods; wholesale and retail stores; flour and handling grain; canning; pork packing; manufacture of tobacco products; manufacture of cloth, clothing and textiles; printing; lithographing; engraving; stationery.

| Name of Industry | Prov. 1931 |
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| Manufacture of boots and shoes; leather goods or products; belting; saddlery; harness; trunks; valises, etc.; rubber goods and repairs | .75 |
| Bakeries, including delivery; manufacture of biscuits, confectionery, chocolates and cocoa | .70 |
| Brush and broom making | .60 |
| Cutting and storing of natural ice, including handling and delivery; coal and wood merchants, including yard and delivery; teaming of all kinds, including livery | 1.00 |
| Compression of hay unconnected with farming operations | 2.00 |
| Canning and preparation of fruit, vegetables, fish and food stuffs (no can manufacturing); packing and preparing fish for market; manufacture of oil from fish; recovery of waste oil; packing houses including abattoir | 1.75 |
| Manufacture of cotton, cotton waste, rugs, mat patterns, textiles or fabrics; spinning; knitting; weaving; flax mills; manufacture of yarn, thread, hosiery, cloth, blankets, underwear, carpets, bags, felt hats | .70 |
| Hospitals, hotels, theatres, moving picture houses and film exchanges | .50 |
| Manufacture of paint, color, varnish, oils, japane; turpentine; manufacture of non-hazardous chemicals, dyes, medicines, drugs, extracts; pharmaceutical toilet preparations; candles; perfumes or other toilet preparations; baking powder and yeast; manufacture of chemicals not otherwise specified; manufacture of soap and glue | .50 |
| Manufacture of tar or tarred, pitched or asphalted papers; tar manufacturing; distilling coal tar and refining products obtained therefrom | 2.00 |
| Manufacture of beverages of all kinds, also vinegar and the like | 2.50 |
| Flour mills; manufacture of cereals or cattle feed; starch manufacturing | 1.00 |
| Manufacture of fertilizers not incidental to any other industry | 1.00 |
| Manufacture of dairy products, cheese, condensed milk or cream; pasteurization, including delivery | 1.50 |
| Manufacture of tobacco, cigars, cigarettes or tobacco products; spices or condiments; tea or coffee blending | .40 |
| Manufacture of clothing, whitewear, shirts, collars, corsets, hats other than felt, fur, fur robes; neckties or other special articles not otherwise specified; oil clothing; sail making; awnings, tents | .20 |
| Printing, engraving, lithographing, embossing, book-binding, including newspaper publishing | .20 |
| Power laundries, dyeing, cleaning or bleaching | .80 |

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| Sugar refineries | 1.00 |
| Tanneries, wool pulling; preparation of hides; manufacture of extracts from bark | 1.00 |
| Warehousing and handling of grain; operation of grain elevators | .80 |
| Manufacture of boxes, cardboard and paper | .70 |
| Wholesale and retail stores, general warehousing | .30 |
| Manufacture of or plating gold or silverware, including watch making and repairs lens manufacturing | .20 |
| Junk business, shop only | 4.00 |
| Window cleaning as a business | 4.00 |
| Golf links, janitors and caretakers | .80 |
| Distribution and handling of fuel oil for steamers, including storage | 2.00 |

CLASS 5.

Construction of buildings; wooden ships; mason work; painting; structural work; plumbing; gas and steam fitting; electric wiring.

| Name of Industry | Prov. 1931 |
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| Brick laying; mason work or stone cutting not otherwise specified; building; general construction; concrete or cement work in or connected with buildings; excavating for or connected with buildings not deeper than eight feet; plastering; structural carpentry not otherwise specified; roofing; sheet metal work; metal roofing, siding, ceiling or the like; building construction (concrete); house wrecking or house moving | 2.50 |
| Bill posting and erection of bill boards; laying hardwood floors when separate work; lathing; tile and marble setting; glazing or installation of plate or leaded glass; decorating or renovating; painting; electric wiring of buildings; installation of lighting fixtures; gas or steam fitting and plumbing | 1.00 |
| Construction; shipbuilding; wood, rigging, etc. | 2.00 |
| Installation, erection or repairs of high steel chimneys, stacks, elevated water tanks; stand pipes or water towers; painting high steel structures or other structures; elevated tanks; flag staffs, or steeples; chimney stacks, towers or blast furnaces when separate work; fire escapes, windmills, erection of | 5.00 |

CLASS 6.

Construction of bridges (wooden or steel) road-making; sewerage construction; excavation; construction and operation of electric power lines and appliances; construction and operation of telegraphs and telephones.

| Name of Industry | Prov. 1931 |
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| Bridge construction (wood); bridge construction not otherwise classified | 6.00 |
| Bridge construction (steel) | 8.00 |
| Construction, installation or operation of electric power lines or appliances; electric light system; power plants; electric railways; gas works, including natural gas, installation and maintenance | 1.00 |
| Excavation work not otherwise specified where the depth is more than six feet and the width is less than half the depth | 4.00 |
| Provincial, municipal or civic roads and streets, making and repairing exclusive of bridge construction; scavenging; street cleaning; snow or ice removal; culverts; construction not otherwise classified; concrete work or cement work not otherwise classified | 4.00 |
| Manufacture of asphalt material or paving material not otherwise classified | 1.00 |
| Maintenance and operation of water works, no construction | .80 |
| Sewer and water works construction; tunnelling; shaft sinking or well digging; laying of mains and house connections; trenching less than six feet for gas pipes, water pipes or wire conduits, wood stave pipe insulation | 1.50 |
| Telegraph and telephone companies, office and exchange only | .10 |
| Telegraph and telephone companies, operation, maintenance, extension of lines and making service con- | |