

2026 Industry Classifications and Assessment Rates

Resources and Transportation	2025	2026	Change
Rate Group Low	\$2.03	\$2.44	\$0.41
105 Farming, Trapping or Fishing			
106 Gravel Crushing or Stockpiling			
109 Mapping, Surveying or Prospecting			
110 Metal Mining			
116 Firefighting Services			
301 Air Services			
303 Bulk Oil Dealers			
304 Busing and Pilot Car Services			
325 Adventure Tourism			

Rate Group Medium	\$3.78	\$3.98	\$0.20
103 Drilling Water Wells			
104 Exploration			
111 Placer Mining			
112 Short Haul Trucking			
113 Slashing, Staking or Line Cutting			
114 Other Resources and Transportation Services (not elsewhere specified)			
115 Reclamation			
117 Other Services Incidental to Mining			

Rate Group High	\$6.47	\$6.73	\$0.26
101 Diamond Drilling			
102 Drilling Gas or Oil Wells			
107 Forestry			
108 Long Haul Trucking			
316 Outfitting			

Construction	2025	2026	Change
Rate Group Medium	\$3.13	\$3.72	\$0.59
201 Bridge Construction or Road Making			
204 Mixing Plants: Concrete/Transit			
205 Transmission Lines and Towers: Construction/Fabrication/Erection			
206 Electrical Contractors			
207 Excavation: Sewer/Blasting/Seismic/Waterworks/Snow Removal			
208 Building Systems: Sprinklers/Heating/Ventilation/Refrigeration			
211 Machine, Carpentry or Glazing Shops			
212 Other Service Trades (not elsewhere specified)			
213 Building Finishing: Installation/Repairs			
214 Plumbing and Pipe Fitting			
216 Welding			
232 Minor Construction and Maintenance			

Rate Group High	\$4.39	\$4.85	\$0.46
202 Buildings: Construction/Repair/Demolition			
203 Construction: Concrete/Bricklaying/Masonry			

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Services	2025	2026	Change
Rate Group Low	\$0.77	\$0.87	\$0.10
305 Churches, Libraries, Museums or Schools			
307 Recreation Centres and Services			
308 Communication Services			
309 Childcare and Domestic Services			
313 Light and Power Operations			
317 Printing, Publishing or Engraving			
318 Professional Offices			

Rate Group Medium	\$1.42	\$1.50	\$0.08
209 Grounds Maintenance			
210 Lumber Yards			
215 Property Management			
310 Heavy Equipment Sales or Service			
311 Personal Care/Health Care Facilities			
312 Public Accommodations and Service			
314 Other Business (not elsewhere specified)			
319 Restaurants and Caterers			
320 Retail Sales			
321 Manufacturers and Wholesalers			
330 Motion Picture, Video Production and Art Performance			
331 Aviation Communication Services and Weather Observation			
333 Personal Aesthetic Services			
343 Photography and Other Arts			
346 Nature Related Research Services			
352 Consultants Doing Fieldwork			

Rate Group High	\$1.96	\$2.06	\$0.10
302 Vehicles: Sales/Service/Rentals/Salvage			
315 Other Service Industries (not elsewhere specified)			
334 Courier and Delivery Services			
337 Security Services			
339 Janitorial and Cleaning Services			
344 Recycling Depots and Operations			
347 Animal Control and Services			

Government	2025	2026	Change
	\$1.86	\$2.04	\$0.18
306 Municipal Governments			
401 First Nations			
402 Yukon Government			