

2016

ASSESSMENT METHODOLOGY

AGRICULTURAL, DEVELOPMENT AND DUAL USE LAND

A summary of the methods used by the City of Edmonton in determining the value of agricultural, development and dual use land properties in Edmonton for assessment purposes.

edmonton.ca/assessment

Edmonton

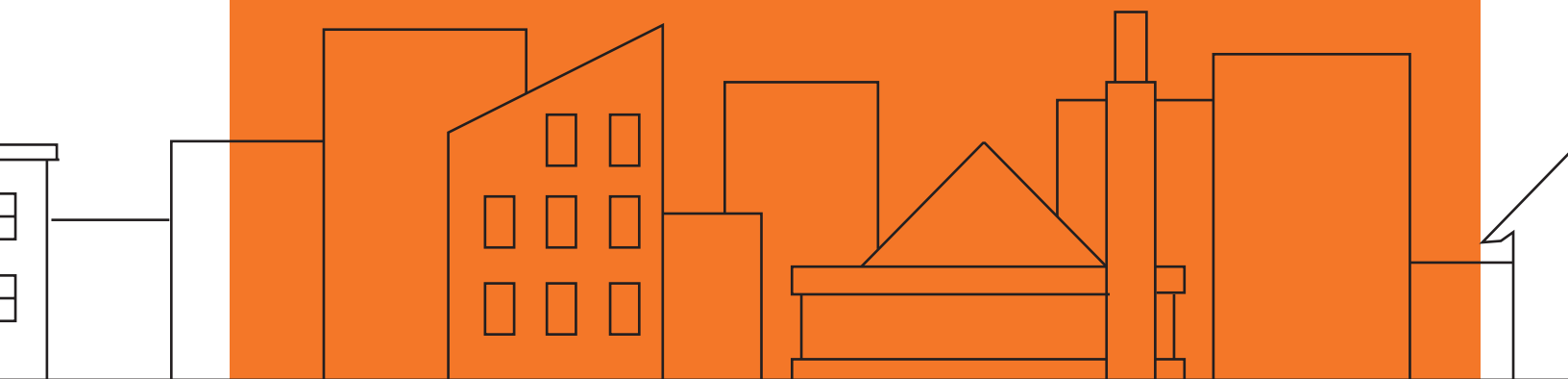



Table of Contents

Scope	3
Introduction	3
Mass Appraisal	5
Valuation Models	7
Approaches to Value	8
Property Groups	8
Direct Sales Approach.....	9
Zoning	9
Classification of Agricultural and Development Lands	10
Land Use Codes (LUC)	10
Agricultural Land / Farmland	11
Development Land.....	14
Other Land.....	16
Dual Use Land	17
Farm Buildings	17
Definitions	17
Sample Assessment Detail Reports	19
Map.....	20
Provincial Quality Standards	21
References.....	21
Appendix	21
Zone Charts for Agriculture, Development, Dual Use and Other Land.....	22
Measure Conversion Chart	30

Scope

This guide is an aid in explaining how properties are valued for assessment purposes. It sets out the valuation method and procedure to derive market values. The information presented in this guide is aimed at deriving values for a group of properties with similar property characteristics. In some circumstances, not every property's valuation parameters will be covered.

The guide is intended as a tool; it is not intended to replace the assessor's judgment in the valuation process.

This icon  signifies when legislation is quoted.

Introduction

The Alberta assessment and taxation system is based on the laws outlined in the *Municipal Government Act*, RSA 2000, cM-26 [MGA], and all associated regulations, including, for example *Matters Relating to Assessment and Taxation Regulation*, Alta Reg 220/04 [MRAT].

The MGA requires the assessment of property be prepared using mass appraisal. Properties are valued based on a valuation date of July 1, 2015 and the property's condition of December 31, 2015. Many of these terms are defined in the legislation.



s.284(1)(r) “**property**” means

- (i) a parcel of land
- (ii) an improvement, or
- (iii) a parcel of land and the improvements to it

MGA s.284(1)(r)

s.1(n) “**regulated property**” means

- (i) land in respect of which the valuation standard is agricultural use value,
- (ii) a railway,
- (iii) linear property, or
- (iv) machinery and equipment

MRAT s.1(1)(n)

s.6(1) the **valuation standard** for the land and improvements is market value unless subsection (2)... applies

MRAT s.6(1)

s.1(1)(n) “**market value**” means the amount that a property, as defined in section 284(1)(r), might be expected to realize if it is sold on the open market by a willing seller to a willing buyer

MGA s.1(1)(n)

s.2 An assessment of property based on **market value**

- (a) must be prepared using mass appraisal,
- (b) must be an estimate of the value of the fee simple estate in the property, and
- (c) must reflect typical market conditions for properties similar to that property

MRAT s.2

s.289(2) Each assessment must reflect

- (a) the characteristics and physical condition of the property on **December 31** of the year prior to the year in which a tax is imposed

MGA s.289(2)(a)

s.3 Any assessment prepared in accordance with the Act must be an estimate of the value of a property on **July 1** of the assessment year

MRAT s.3

s.1(k) “**mass appraisal**” means the process of preparing assessments for a group of properties using standard methods and common data and allowing for statistical testing

MRAT s.1(k)

While there are many forms of ownership, the legislation requires the City of Edmonton to assess the fee simple estate. The fee simple estate is unencumbered by any other interest or estate, and subject only to the limitations of government.

fee simple – in land ownership, complete interest in a property subject only to governmental powers

Glossary for Property Appraisal and Assessment, p. 56

In summary, a property assessment is:

- an estimate of the property's market value on July 1, 2015
- prepared using mass appraisal
- an estimate of the value of the fee simple estate in the property
- a reflection of the property's condition on December 31, 2015
- prepared assuming typical market conditions on the open market by a willing seller to a willing buyer

Mass Appraisal

Mass appraisal is the legislated methodology used by the City of Edmonton for valuing individual properties, and involves the following process:

- properties are stratified into groups of comparable property
- common property characteristics are identified for the properties in each group
- a uniform valuation model is created for each property group

property characteristic: A feature that helps to identify, tell apart, or describe recognizably, a distinguishing mark or trait

www.thefreedictionary.com



27.1(c) “valuation model” means the representation of the relationship between property characteristics and their value in the real estate marketplace using a mass appraisal process

MRAT s.27.1(c)

The following two quotations indicate how the International Association of Assessing Officers distinguishes between mass appraisal and single-property appraisal:

... “single-property appraisal is the valuation of a particular property as of a given date: mass appraisal is the valuation of many properties as of a given date, using standard procedures and statistical testing.”

... “Also, mass appraisal requires standardized procedures across many properties. Thus, valuation models developed for mass appraisal purposes must represent supply and demand patterns for groups of properties rather than a single property.”

Property Appraisal and Assessment Administration, pg.88-89.

For both mass appraisal and single-property appraisal, the process consists of the following stages:

	Mass Appraisal	Single Appraisal
Definition and Purpose	Mass appraisal is used to determine the assessment base for property taxation in accordance with legislative requirements	The client specifies the nature of the value to be estimated, including rights to be valued, effective date of valuation, and any limiting conditions
Data Collection	Mass appraisal requires a continuing program to maintain a current database of property characteristics and market information.	The extent of data collection is specific to each assignment and depends on the nature of the client’s requirements
Market Analysis	Mass appraisal is predicated on highest and best use	Market analysis includes the analysis of highest and best use
Valuation Model	Valuation procedures are predicated on groups of comparable properties	Subject property is the focus of the valuation. The analysis of comparable properties is generally six or less
Validation	The testing of acceptable analysis and objective criteria	The reliability of the value estimate is more subjective. Acceptability can be judged by the depth of research and analysis of comparable sales

Valuation Models

A valuation model creates an equation of variables, factors and coefficients that explains the relationship between estimated market value and property characteristics.



s.27.1(a) **“coefficient”** means a number that represents the quantified relationship of each variable to the assessed value of a property when derived through a mass appraisal process

(b) **“factor”** means a property characteristic that contributes to a value of a property;

(d) **“variable”** means a quantitative or qualitative representation of a property characteristic used in a valuation model

MRAT, s.27.1 (a), (b) and (d)

s.27.3(1) ...information that is required to be provided...does not include coefficients

MRAT, s.27.3(1)

Valuation Model

- variables are created from property characteristics
- analysis of how variables affect market value
- factors and coefficients are determined
- the resulting valuation models are applied to property characteristics

Depending on the property type multiple regression analysis or other mass appraisal techniques are used to determine variables, factors and coefficients.

“Multiple Regression Analysis (MRA): a statistical technique used to analyze data to predict market value (dependent variable) from known values of property characteristics (independent variables)”

Property Appraisal and Assessment Administration, p. 653

An assessed value is calculated by applying the appropriate valuation model to individual properties within a group.

Approaches to Value

The most common approaches to determine market value are the direct sales, income, and cost. Each emphasizes a particular kind of market evidence.

Direct Sales Approach

Typical market value (or some other characteristic) is determined by referencing comparable sales and other market data. It is often used when sufficient sales or market data is available. It may also be referred to as the Sales Comparison Approach

Income Approach

This approach considers the typical actions of renters, buyers and sellers when purchasing income-producing properties. This approach estimates the typical market value of a property by determining the present value of the projected income stream. Often used to value rental or leased property

Cost Approach

Typical market value is calculated by adding the depreciated replacement cost of the improvements to the estimated value of land. It is often used for properties under construction or when there is limited market data available

Property Groups

The use of a property determines the property groupings and the valuation model applied.



use: *is the purpose or activity a property is designed, arranged, developed or intended for, or is occupied or maintained as*

Zoning Bylaw No. 12800, 2014, s. 6.1(108)

This guide is for the Agriculture, Development, Dual Use and Other Land sub-group.

Agriculture Land – see page 11

Development Land – see page 14

Other Land – see page 16

Dual Use Land – see page 17

Direct Sales Approach

For this property group, the assessment is determined using the direct sales approach. It is the most appropriate method of valuation for Agriculture, Development & Dual Use Land properties in the City of Edmonton as it mirrors the actions of buyers and sellers in the market place. There is sufficient sale data to derive reliable market estimates.

The income approach was not used in the valuation of this property group, as this approach is more applicable to income producing properties. The cost approach to value was applied to improvements on Agricultural and Dual Use Land properties. Improvements on these groups of land properties were valued using the Marshall and Swift Costing Manual for buildings with farm usage, and the City of Edmonton Residential Module Manual for buildings with residential usage.

The City of Edmonton validates all land title transactions (sales). The validation process can include site inspections, interviews with parties involved, a review of land title documents, corporate searches, third party information, and sale validation questionnaires. Sales analysis for Agriculture, Development and Dual Use Land also includes a review for future zoning changes, current and proposed area structure plans, availability of services and/or cost of providing services, and development applications.

The City of Edmonton reviews sales occurring from July 1, 2010 to June 30, 2015 for valuation of Agriculture, Development, Dual Use and Other Land property.

Sale price reflects the condition of a property on the sale date and may not be equal to the assessment.

Zoning

The rules and regulations for land development within Edmonton are contained in the Zoning Bylaw, No. 12800.



***s.6.1(111) zone:** is a specific group of listed use classes and development regulations which regulate the use and development of land within specific geographic areas of the City*

Zoning Bylaw No. 12800, 2014, s. 6.1(111)

A land zone summary is in the appendix.

Not all property conforms to the zoning use set out in the Zoning Bylaw. In these cases, an effective zoning is applied to reflect the current use of the property. The effective zoning may differ from the actual zoning when the current use differs from the Zoning Bylaw (e.g., a legal nonconforming use).



643(1) If a development permit has been issued on or before the day on which a land use bylaw or a land use amendment bylaw comes into force in a municipality and the bylaw would make the development in respect of which the permit was issued a non-conforming use or non-conforming building, the development permit continues in effect in spite of the coming into force of the bylaw

MGA, s. 643(111)

Classification of Agricultural and Development Lands

Section 297 of the MGA requires that all properties be assigned one or more assessment classes. Assigning assessment classes requires a consideration of the class definitions found within section 297, MRAT, zoning, and possibly the Municipal Development Plan, Area Structure Plans, and Overlays. The Municipal Development Plan, Area Structure Plans, and Overlays can be found on the City website, www.edmonton.ca, under “Bylaws & Licences > Bylaws > Bylaws by Number” or “City Government > Urban Planning & Design > Planning > Plans in Effect”.

The classification of a property allows the appropriate Land Use Codes to be applied by the City of Edmonton.

Land Use Codes (LUC)

Agricultural, Development and Dual Use Land may have one or more of the following LUCs based upon a property’s actual use. The LUC does not affect the assessed value of a property, but it does indicate which corresponding tax (mill) rate will be applied.

LUC	DESCRIPTION	ASSESSMENT CLASS
272	GREENHOUSE COMMERCIAL	NON RESIDENTIAL
740	PARK	NON RESIDENTIAL
748	UNDEVELOPED PARK	NON RESIDENTIAL
800	NONFARMLAND WITH SINGLE FAMILY DWELLING (SFD)	RESIDENTIAL
801	NONFARMLAND WITH MULTIPLE FAMILY DWELLINGS (MFD)	RESIDENTIAL
804	NONFRMLD WITH RESIDENTIAL COMPONENT	RESIDENTIAL
805	NONFARMLAND	RESIDENTIAL
810	FARMLAND WITH SINGLE FAMILY DWELLING (SFD)	RESIDENTIAL
811	FARMLAND WITH MULTIPLE FAMILY DWELLINGS (MFD)	RESIDENTIAL
817	FRMLAND DUAL USE VACANT	RESIDENTIAL
822	NONFRMLD WITH OTHER BUILDINGS (BLDGS)	NON RESIDENTIAL
823	NONFARMLAND VACANT	NON RESIDENTIAL
832	FARMLD WITH OTHER BUILDINGS (BLDGS)	FARMLAND
835	FARMLAND SUBDIVISION UNIT	RESIDENTIAL
836	FARMLAND DUAL USE	NON RESIDENTIAL
837	FARMLAND DUAL USE VACANT	NON RESIDENTIAL
840	FARMLAND WITH SINGLE FAMILY DWELLING (SFD)	FARMLAND
841	FARMLAND WITH MULTIPLE FAMILY DWELLINGS (MFD)	FARMLAND
847	FARMLAND DUAL USE VACANT	FARMLAND
853	FARMLAND VACANT	FARMLAND
855	FARMLAND WATER/SEWER	FARMLAND
856	FARMLAND DUAL USE	FARMLAND
857	FARMLAND DUAL USE VACANT	FARMLAND
900	UNDEVELOPED LAND	NON RESIDENTIAL
901	R1 LAND USED WITH ADJACENT SINGLE FAMILY DWELLING (SFD)	RESIDENTIAL
921	WALKWAY & UTILITY LAND	RESIDENTIAL
950	LEASED CITY OWNED RESIDENTIAL LAND	RESIDENTIAL

Agricultural Land / Farmland

Agricultural land includes land where all or part of the property is used for farming operations, as defined in Section 1(i) of MRAT as:

...the raising, production and sale of agricultural products and includes:

- (i) horticulture, aviculture, apiculture and aquaculture,
- (ii) the production of horses, cattle, bison, sheep, swine, goats, fur-bearing animals raised in captivity, domestic cervids within the meaning of the Livestock Industry Diversification Act, and domestic camelids, and
- (iii) the planting, growing and sale of sod;

Generally, the valuation standard for property that is used for farming operations is agricultural use value. However, Section 4(3) of MRAT requires that the following property be assessed at market value notwithstanding that all or part of the property is used for farming operations:

- a parcel of land containing less than one acre;
- a parcel of land containing at least one acre but not more than 3 acres that is used but not necessarily occupied for residential purposes or can be serviced by using water and sewer distribution lines located in land that is adjacent to the parcel;
- an area of 3 acres located within a larger parcel of land where any part of the larger parcel is used but not necessarily occupied for residential purposes;
- an area of 3 acres that is located within a parcel of land, and can be serviced by using water and sewer distribution lines located in land that is adjacent to the parcel;
- any area that is located within a parcel of land, is used for commercial or industrial purposes, and cannot be serviced by using water and sewer distribution lines located in land that is adjacent to the parcel;
- an area of 3 acres or more that is located within a parcel of land, is used for commercial or industrial purposes, and can be serviced by using water and sewer distribution lines located in land that is adjacent to the parcel.

Following the procedures set out in the Alberta Farm Land Assessment Minister's Guidelines, Agricultural Land in the City assessed at agricultural use value has been assessed for 2016 at the rate of \$786.90 per Hectare or \$318.49 per acre.

Agricultural Lands are categorized into the below ratings. All of the rates except FARM and AP are affected by the area of the City in which a property is located. See the **Agricultural (AG) / Development Land Area Map** to view the Agricultural Regions.

Agricultural Land Rates			
Rates	Description	Rates	Description
16	1 st acre	21	Premium Location 3 rd acre
17	2 nd acre	22	Urban Influence 1 st acre
18	3 rd acre	23	Urban Influence 2 nd acre
19	Premium Location 1 st acre	24	Urban Influence 3 rd acre
20	Premium Location 2 nd acre	FARM	Farm Land

Rural Res 1st Acre (16): Rural Res 1st Acre refers to the first acre of a 3 acre site on Agricultural Land that is used but not necessarily occupied for residential purposes and is not part of a rural residential neighbourhood.

Rural Res 2nd Acre (17): Rural Res 2nd Acre refers to the second acre of a 3 acre site, on Agricultural Land that is used but not necessarily occupied for residential purposes and is not part of a rural residential neighbourhood.

Rural Res 3rd Acre (18): Rural Res 3rd Acre refers to the third acre of a 3 acre site, on Agricultural Land that is used but not necessarily occupied for residential purposes and is not part of a rural residential neighbourhood.

Rural Res Acreage 1st Acre Premium Location (19): Rural Res Acreage 1st Acre Premium Location refers to the first acre of a 3 acre site on Agricultural Land that is used but not necessarily occupied for residential purposes, is not part of a rural residential neighbourhood, and is considered a Premium Location. Premium Location refers to properties that abut or are across the road from a green space, natural reserve, lake, pond, ravine, river, or golf course.

Rural Res Acreage 2nd Acre Premium Location (20): Rural Res Acreage 2nd Acre Premium Location refers to the second acre of a 3 acre site, on Agricultural Land that is used but not necessarily occupied for residential purposes, is not part of a subdivision, and is considered a Premium Location. Premium Location refers to properties that abut or are across the road from a green space, natural reserve, lake, pond, ravine, river or golf course.

Rural Res Acreage 3rd Acre Premium Location (21): Rural Res Acreage 3rd Acre Premium Location refers to the third acre of a 3 acre site, on Agricultural Land that is used but not necessarily occupied for residential purposes, is not part of a rural residential neighbourhood, and is considered a Premium Location. Premium Location refers to properties that abut or are across the road from a green space, natural reserve, lake, pond, ravine, river or golf course.

Rural Res Proximity to Urban Influence 1st Acre (22): Rural Res Proximity to Urban Influence 1st Acre refers to the first acre of a 3 acre site on Agricultural Land that is used but not necessarily occupied for residential purposes and is abutting or across the road from development.

Rural Res Proximity to Urban Influence 2nd Acre (23): Rural Res Proximity to Urban Influence 2nd Acre refers to the second acre of a 3 acre site, on Agricultural Land that is used but not necessarily occupied for residential purposes and is abutting or across the road from development.

Rural Res Proximity to Urban Influence 3rd Acre (24): Rural Res Proximity to Urban Influence 3rd Acre refers to the third acre of a 3 acre site, on Agricultural Land that is used but not necessarily occupied for residential purposes and is abutting or across the road from development.

Farmland (FARM): Agricultural land includes land where all or part of the property is used for farming operations, defined in Section 1(i) of *MRAT*.

Development Land

Development Land includes land where all or part of the property meets the definition of development in Section 616(b) of the MGA:

- (i) an excavation or stockpile and the creation of either of them,
- (ii) a building or an addition to or replacement or repair of a building and the construction or placing of any of them on, in, over or under land,
- (iii) a change of use of land or a building or an act done in relation to land or a building that results in or is likely to result in a change in the use of the land or building, or
- (iv) a change in the intensity of use of land or a building or an act done in relation to land or a building that results in or is likely to result in a change in the intensity of use of the land or building

Development Land Rates					
Rates	Description	Rates	Description	Rates	Description
1	Development	6	Premium	25	Non Residential
3	Development 2 to 3 years	8	Premium 2 to 3 years	27	Non Residential 2 to 3 years
4	Development 4 to 5 years	9	Premium 4 to 5 years	28	Non Residential 4 to 5 years
5	Development > 5 years	10	Premium > 5 years	29	Non Residential > 5 years

Development Land (1): Development Land is Residential Development Land, which is ready to be developed and is typically forecasted to be subdivided into smaller parcels within a year. This is based upon a review of things such as Area Structure Plans, Development Applications and inspections.

Development Land Phase 2 to 3 years (3): Development Land Phase 2 to 3 years is Residential Development Land, which is ready to be developed and is typically forecasted to be subdivided into smaller parcels within 2 to 3 years. This is based upon a review of things such as Area Structure Plans, Development Applications and inspections.

Development Land Phase 4 to 5 years (4): Development Land Phase 4 to 5 years refers to Residential Development Land, which is ready to be developed, and is typically forecasted to be subdivided into

smaller parcels within 4 to 5 years. This is based upon a review of things such as Area Structure Plans, Development Applications and inspections.

Development Land Phase More Than 5 years (5): Development Land Phase More Than 5 years refers to Residential Development Land which is ready to be developed and is typically forecasted to be subdivided into smaller parcels in more than 5 years. This is based upon a review of things such as Area Structure Plans, Development Applications and inspections.

Development Land with Premium Location (6): Development Land is Residential Land, which is ready to be developed and is typically forecasted to be subdivided into smaller parcels within a year. This is based upon a review of things such as Area Structure Plans, Development Applications and inspections. Premium Location refers to properties that abut or are across the road from green space, natural reserve, lake, pond, ravine, river or golf course.

Development Land with Premium Location Phase 2 to 3 years (8): Development Land Phase 2 to 3 years is Residential Development Land, which is ready to be developed and is typically forecasted to be subdivided into smaller parcels within 2 to 3 years. This is based upon a review of things such as Area Structure Plans, Development Applications and inspections. Premium Location refers to properties that abut or are across the road from green space, natural reserve, lake, pond, ravine, river or golf course.

Development Land with Premium Location Phase 4 to 5 years (9): Development Land Phase 4 to 5 years refers to Residential Development Land, which is ready to be developed, and is typically forecasted to be subdivided into smaller parcels within 4 to 5 years. This is based upon a review of things such as Area Structure Plans, Development Applications and inspections. Premium Location refers to properties that abut or are across the road from green space, natural reserve, lake, pond, ravine, river or golf course.

Development Land with Premium Location Phase Plus 5 years (10): Development Land Phase More Than 5 years refers to Residential Development Land which is ready to be developed and is typically forecasted to be subdivided into smaller parcels in more than 5 years. This is based upon a review of things such as Area Structure Plans, Development Applications and inspections. Premium Location refers to properties that abut or are across the road from green space, natural reserve, lake, pond, ravine, river or golf course.

Non-Res Development Market (25): Non-Residential Development Market refers to Non-Residential Development Land that is typically forecasted to be subdivided into smaller parcels within a year. This is based upon a review of things such as Area Structure Plans, Development Applications and inspections.

Non-Res Development Phase 2 to 3 years (27): Non-Residential Development Phase 2 to 3 years refers to Non-Residential Development Land that is typically forecasted to be subdivided into smaller parcels within two to three years. This is based upon a review of things such as Area Structure Plans, Development Applications and inspections.

Non-Res Development Phase 4 to 5 years (28): Non-Residential Development Phase 4 to 5 years refers to Non-Residential Development Land that is typically forecasted to be subdivided into smaller parcels within 4 to 5 years. This is based upon a review of things such as Area Structure Plans, Development Applications and inspections.

Non-Res Development Phase Plus 5 years (29): Non-Residential Development Phase Plus 5 years refers to Non-Residential Development Land that is typically forecasted to be subdivided into smaller parcels within 5 years or more. This is based upon a review of things such as Area Structure Plans, Development Applications and inspections.

Other Land

Assessment of Public Utility, Urban Service and Park Land			
Rates	Description	Rates	Description
AP	AP, A (Park Land)	PU	Public Utility Lot
30	Raw Land	US	Urban Service Lot 1 st 2 hectares (ha)
US Excess	Urban Service Lot (excess)	US Unserviced	Urban Service Lot (Unserviced)

A, AP Park Land (AP): Park Land refers to all or part of a property that is zoned or permitted to be used as Metropolitan Recreation Zone or Public Parks Zone as per City Zoning Bylaw 12800. These lands may be in an overlay and not farmed or as identified in an Area Structure Plan. For a definition of ‘overlay’, see the Definitions section.

Public Utility Lot (PU): A Public Utility Lot refers to all or part of a property that is zoned or permitted to be used as Public Utility Zone as per City Zoning Bylaw 12800. A Public Utility Lot also refers to a property that provides or is intended to provide a system or works for public consumption, benefit, convenience or use that is not zoned PU but may be subject to a restrictive covenant, easement or otherwise identified for public benefit (i.e. by Area Structure Plan).

Raw Land (30): Lands that do not fall within the definitions found in the Development Lands section of the guide that are zoned AG, and do not meet the definition of “farming operations” in Section 1(i) of *MRAT*.

Urban Service Lot (US): A serviced Urban Service Lot refers to all or part of a property that is zoned or permitted to be used as Urban Service under City Zoning Bylaw 12800. Urban Service Lot (US) refers to an area up to the first two hectares of a serviced parcel of vacant land and/or the area of improved site coverage. The balance of the land is assessed at the US EXCESS rate.

Urban Service Lot (US Excess): An Urban Service Lot (US Excess) is a portion of the property that refers to all or part of a property that is zoned or permitted to be used as Urban Service under City Zoning Bylaw 12800, and that exceeds 2 hectares.

Urban Service Lot (US Unserviced): An Urban Service Lot (US Unserviced) refers to all or part of a property that is zoned or permitted to be used as Urban Service under City Zoning Bylaw 12800. Urban Service Lot (US Unserviced) refers to an area up to the first two hectares of an unserviced parcel of vacant land and/or the area of improved site coverage. The balance of the land is assessed at the US Excess rate.

Dual Use Land

Dual Use Land includes land that is used partially for one purpose, for example farming operations, and partially for another purpose, such as Raw Land, Park Land and/or Development Land. The appropriate rate is applied to each portion of land based on its use. Refer to the Assessment of Agricultural Land, Development Land and of Other Land.

Farm Buildings

Farm buildings are buildings used for farming operations and for a use other than residential. They include barns, riding stables and arenas, shops, machinery storage buildings, open hay sheds, calving barns, farm utility buildings, greenhouse buildings, Quonsets and steel grain bins.

In assessing farm buildings, Section 298(l)(y) of the *MGA* states the following:

298 (1) No assessment is to be prepared for the following property:

(y) farm buildings, except to the extent prescribed in the regulations

Section 5 of *MRAT* describes the valuation standard for improvements:

5(2) For the purposes of section 298(l)(y) of the Act, an assessment must be prepared for any farm building located in a city, town, village or summer village.

(3) In preparing an assessment for a farm building, the assessor must determine its value based on its use for farming operations.

In determining the issue of taxation of farm buildings, Section 22 of *MRAT* states:

22 The following are exempt from taxation under Division 2 of Part 10 of the Act:

(c) any farm building in a city, town, village or summer village, to the extent of 50% of its assessment.

In accordance with these regulations, assessments for farm buildings were prepared using the Cost Approach. Costs were determined using the Marshall and Swift Cost Manual.

Definitions

Access/Egress: The right of egress from and ingress to a property from an existing road or highway.

Area Structure Plan: Area Structure Plan provides a framework for subsequent subdivision and development of an area of land and includes things such as the sequence of proposed development (*MGA* Section 633).

Development Applications: Development Applications include subdivision, rezoning and road closure applications, and applications to create or amend an Area Structure Plan.

Lot Size: The area of a specific parcel determined through Geographic Information System and Alberta Land Titles. It is measured in either imperial or metric.

Overlay: An Overlay is an additional development regulation superimposed on specific areas of the City, which supersedes or adds to the development regulations of the underlying zone. Refer to Zoning Bylaw 12800.

Servicing: The level of services available to a property. A property is fully serviced if it is or can be serviced by using services located in an adjacent property. Services include storm sewer, sanitary sewer and water service.

Sample Assessment Detail Reports



Assessment Detail Report

ANNUAL REALTY ASSESSMENT DETAILS 2016

Tax Roll Account 10009999 Taxation year 2016 Date of mailing 04-JAN-2016 Date of request 04-JAN-2016 10:09
Property Address 10010 SAMPLE STREET SW Property Assessment \$1,031,000

Property Details

Unit Of Measure IMPERIAL

Legal Plan: 9999NY Lot: A
Neighborhood 6660 - RURAL SOUTH EAST
Effective Zoning AG - Agricultural District
Actual Zoning AG - Agricultural District
Lot Size 1,728,024.713 Ft2 39.670 Ac Site Coverage Percent %
Tax Class / Land Use / Taxable Status
RESIDENTIAL
80 % 835 - FRMLD SUBDIV UNIT
01-JAN-2016 To 31-DEC-2016 100 % FULLY TAXABLE
20 % 800 - NONFARMLAND WITH SFD
01-JAN-2016 To 31-DEC-2016 100 % FULLY TAXABLE

Building Details							
No.	Market Building Class	%Comp	Condition	Yr Built	Eff Yr Built	Gross Area	Net Area
1	BUNGALOW WITH BASEMENT	100	AVERAGE	1968	1966	1,859.681	1,859.681
2	FARM IMPLEMENT ARCH-RIB,QUON	100	AVERAGE	1968	1968	1,247.957	1,247.957

Replacement Cost Summary

Land Summary

Plot	LUC	Usage	Type	Class	Rating	Base Value
1	800 Nonfarmland With Sfd	Primary	Area	Se	16	153,786
2	800 Nonfarmland With Sfd	Secondary	Area	Se	17	138,407
3	800 Nonfarmland With Sfd	Secondary	Area	Se	18	99,961
4	823 Nonfarmland Vacant	Secondary	Area	Se	5	492,119
Base Lot Amount						884,273
Land Value						884,273

Building 1 - BUNGALOW WITH BASEMENT									
Structure	Cond	Yr Built	Eff Yr	%Comp	Gross Area	Net Area	RCN	Depreciation	DRCN
1	SF. A.1940/AV/1STY BSMT	Average	1968	100	1,859.681	1,859.681	265,900	126,058	139,842
Building Total									139,842

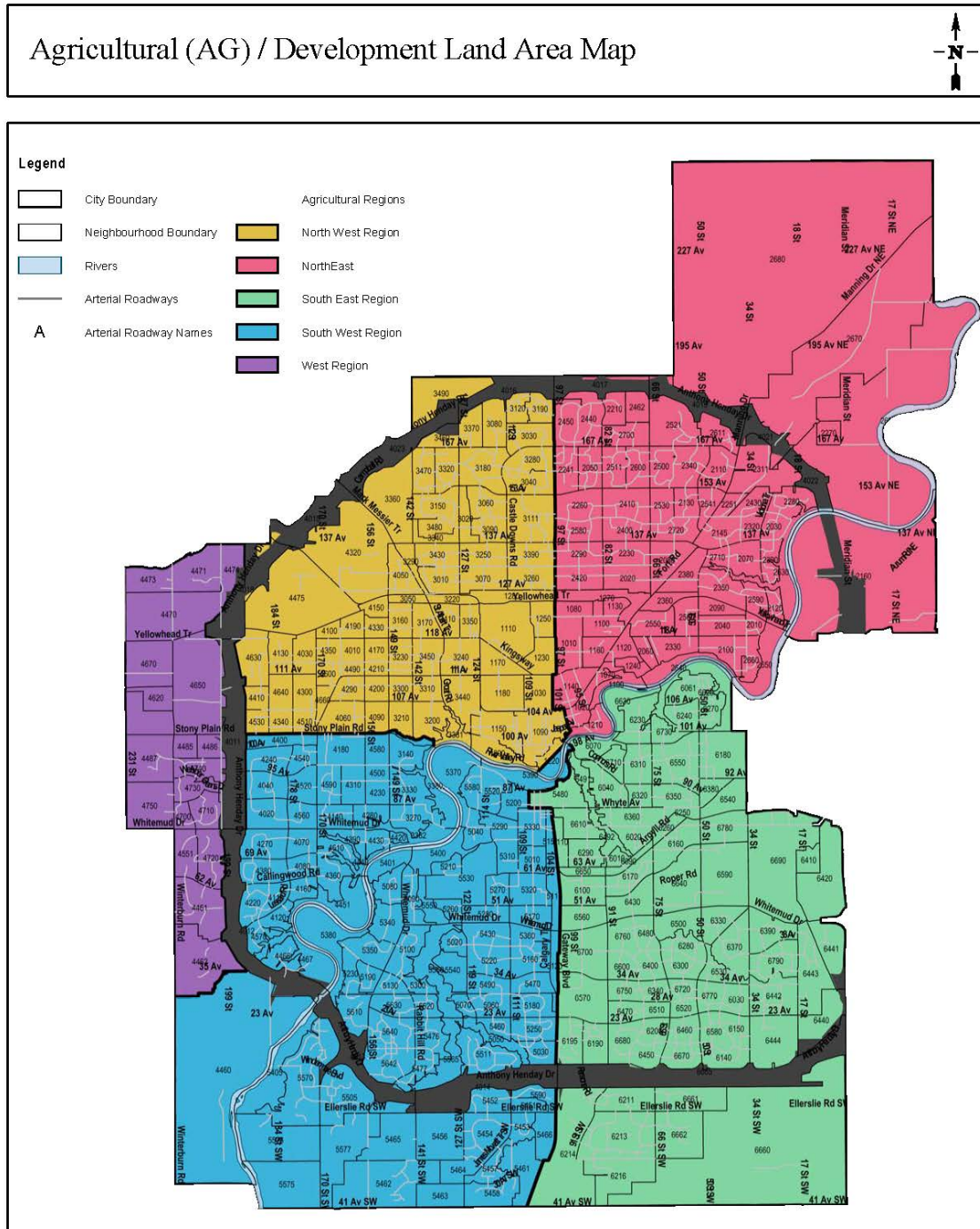
Building 2 - FARM IMPLEMENT ARCH-RIB,QUON									
Structure	Cond	Yr Built	Eff Yr	%Comp	Gross Area	Net Area	RCN	Depreciation	DRCN
1	RGNOUNIT - FRMIMARC - S - AVERAGE	Average	1968	100	1,247.957	1,247.957	35,573	28,458	7,115
Building Total									7,115

Total For All Buildings 146,957

Property Assessment 1,031,000

The information is collected for property assessment interpretation purposes only. While the City of Edmonton provides this information in good faith, it does not warrant, covenant, or guarantee the completeness and accuracy of the information. The City does not assume responsibility nor accept any liability arising from any use other than assessment interpretation. The information is maintained on a regular basis and reflects the contents of the Assessment per the stated date/time of this document. This information is proprietary and may not be reproduced without consent from The City of Edmonton.

Map



Map compiled by: The Applications Unit
Assessment & Taxation Branch

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THE CITY OF
Edmonton
Printed: December 2013

Provincial Quality Standards

For 2016, the City of Edmonton used the direct sales approach to value land and the cost approach to value improvements for Agriculture, Development, Dual Use and Other Land properties. The valuation models, the process utilized, and the results are submitted annually to the Assessment Services Branch of the Department of Municipal Affairs for audit purposes. This audit is used to determine the accuracy of our predictions relative to the market place, and is a direct reflection on the accuracy of our models. The results indicated that our assessments meet Provincial Quality Standards as set out in *MRAT*.

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Appendix

Zone Charts for Agriculture, Development, Dual Use and Other Land

Measure Conversion Chart

Zone Charts for Agriculture, Development, Dual Use and Other Land

Agriculture and Reserve Zones

AG	Agricultural Zone (s.610) is to conserve agricultural and rural land use activities
AGU	Urban Reserve Zone (s.620) is to allow for agricultural and rural land use activities and a limited range of other uses, that do not prejudice the future use of these lands for urban use
AGI	Industrial Reserve Zone (s.630) is to allow for agricultural and rural land use activities that do not prejudice future use when the lands are required for industrial use

Urban Services

US	Urban Services Zone (s.510) provides for publicly and privately owned facilities of an institutional or community service nature
PU	Public Utility Zone (s.520) is to provide for a system or works that is used to provide for public consumption, benefit, convenience or use such as water or steam, sewage disposal, public transportation, irrigation, drainage, fuel, electric power, heat, waste management and telecommunications.
AP	Public Parks Zone (s.530) is to provide an area of public land for active and passive recreational uses, and allow for an opportunity for public schools
NA	Natural Areas Protection Zone (s.531) is to conserve, preserve and restore identified natural areas, features and ecological processes.
A	Metropolitan Recreational Zone (s.540) is to preserve natural areas and parkland along the river, creeks, ravines and other designated areas for active and passive recreational uses and environment protection
AN	River Valley Activity Node (s.541) is to allow for limited commercial development within activity nodes in designated areas of parkland along the river, creeks and ravines

MA1 MA2 MA3 AJ	Municipal Airport Zone (s.550) Municipal Airport Airfield Zone (s.551) Municipal Airport General Business Zone (s.553) Alternative Jurisdiction Zone (s.560)
CS1 CS2 CS3 CS4	For low to medium density housing on lands now surplus to public education needs Community Services 1 Zone (s.570) is to provide for publicly and privately owned facilities of an institutional or community service nature Community Services 2 Zone (s.571) is to provide an area of public land for active and passive recreation uses Community Services 3 Zone (s.572) is to allow for agricultural and rural land use activities and a limited range of other uses, that do not prejudice the future use of these lands for urban use Community Services 4 Zone (s.573) is to conserve agricultural and rural land use
UI	Urban Institutional Zone (s.574) is to provide for facilities of an educational or institutional nature, within mature areas of the city that could include additional uses that would complement the institutional development.

Residential

RF1	Single Detached Residential Zone (s.110) is to provide for single detached housing while allowing other forms of small scale housing
RSL	Residential Small Lot Zone (s.115) is to provide for smaller lot single detached housing with attached garages
RF2	Low Density Infill Zone (s.120) is to retain single detached housing, while allowing infill on narrow lots, uses include duplex housing
RPL	Planned Lot Residential Zone (s.130) is to provide for small lot single detached housing, serviced by both a public roadway and a lane
RF3	Small Scale Infill Development Zone (s.140) is to provide for single detached housing and semi-detached housing while allowing small-scale conversion and infill redevelopment to buildings containing up to four dwellings

RF4	Semi-Detached Residential Zone (s.150) is to provide a zone primarily for Semi-detached Housing and Duplex Housing
RMD	Residential Mixed Dwelling Zone (s.155) is to provide for a range of dwelling types and densities including single detached, semi-detached and row housing
RF5	Row Housing Zone (s.160) is to provide for relatively low to medium density housing, generally referred to as Row Housing
UCRH	Urban Character Row Housing Zone (s.165) is to provide for medium density Row Housing in a manner that is characteristic of urban settings and can include more intensive development
RF6	Medium Density Multiple Family Zone (s.170) is to provide for medium density housing, where some units may not be at Grade

Residential	
RA7	Low Rise Apartment Zone (s.210) provides for low rise apartment buildings
RA8	Medium Rise Apartment Zone (s.220) provides for medium rise apartment buildings
RA9	High Rise Apartment Zone (s.230) provides for high rise apartment buildings
RR	Rural Residential Zone (s.240) is to provide for single detached residential development of a permanent nature in a rural setting, generally without the provision of the full range of urban utility services
RMU	Mobile Home Zone (s.250) is to provide for Mobile Homes developed within a Mobile Home Park or Mobile Home Subdivision.

The following areas have unique zoning requirements in the Special Areas section of the Zoning Bylaw 12800:

- 910 Special Area Downtown
- 920 Special Area Terwillegar
- 930 Special Area Ellerslie Industrial
- 940 Special Area Griesbach
- 950 Special Area Clareview Campus
- 960 Special Area Ambleside
- 970 Special Area Edmonton Energy and Technology Park
- 980 Special Area Heritage Valley Low Density Zone
- 990 Special Area Heritage Valley Town Centre
- 995 Special Area Graydon Hill
- 997 Special Area Blatchford

Commercial

CNC

Neighbourhood Convenience Commercial Zone (s.310) is to provide for convenience commercial and personal service uses, which are intended to serve the day-to-day needs of residents within residential neighbourhoods.

CSC

Shopping Centre Zone (s.320) is to provide for larger shopping centre developments intended to serve a community or regional trade area. Residential, office, entertainment and cultural uses may also be included within such shopping complexes

CB1

Low Intensity Business Zone (s.330) is to provide for low intensity commercial, office and service uses located along arterial roadways that border residential areas

CB2

General Business Zone (s.340) provide for businesses that require large sites and a location with good visibility and accessibility along, or adjacent to, major public roadways.

CHY

Highway Corridor Zone (s.350) is to provide for high quality commercial development along those public roadways, which serve as entrance routes to the City or along limited access public roadways intended to provide a connection to entrance routes.

CO

Commercial Office Zone (s.360) is to provide for medium intensity office, commercial and residential development

CB3	Commercial Mixed Business Zone (s.370) is to create a mixed-use zone to provide for a range of medium intensity commercial uses as well as enhance opportunities for residential development in locations near high capacity transportation nodes
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Industrial	
IB	Industrial Business Zone (s.400) is for industrial businesses that carry out their operations such that no nuisance is apparent outside an enclosed building
IL	Light Industrial Zone (s.410) provides for high quality, light industrial developments, that operate with no nuisance factor apparent outside an enclosed building, limited outdoor activities
IM	Medium Industrial Zone (s.420) provides for manufacturing, processing, assembly, distribution, services and repair uses that carry out a portion of their operations outdoors, any nuisance should not generally extend beyond the boundaries of the site
IH	Heavy Industrial Zone (s.430) provides for industrial uses that, due to their appearance, noise, odour, risk of toxic emissions, or fire and explosion hazards are incompatible with residential, commercial, and other land uses. Normally located on the interior of industrial or agricultural areas.

Direct Control Provisions	
DC1	Direct Development Control (s.710) is to provide for detailed, sensitive control of the use, development, siting and design of buildings and disturbance of land where this is necessary to establish, preserve or enhance: <ul style="list-style-type: none"> a. areas of unique character or special environmental concern b. areas or sites of special historical, cultural, paleontological, archaeological, prehistorical, natural, scientific or aesthetic interest
DC2	Site Specific Development Control (s.720) is to provide for direct control over a specific proposed development where any other Zone would be inappropriate or inadequate.

Special Areas

The purpose of these Provisions is to provide a means to regulate the Use, design and extent of development within specific geographic areas of the City in order to achieve the planning objectives of an Area Structure Plan or Area Redevelopment Plan for those areas with special or unique attributes, which cannot be satisfactorily addressed through conventional land Use zoning.

Special Area: Downtown

CCA
CMU
HA

Core Commercial Arts Zone (s.910.5)
Commercial Mixed Use Zone (s.910.6)

Heritage Area Zone (s.910.7) is to establish a special heritage character Zone, in which the existing concentration of historical resources shall be preserved, rehabilitated and reused, and to ensure new developments are pedestrian friendly and compatible

HDR

High Density Residential Zone (s.910.8) is to accommodate high density housing with minor local commercial uses in a predominantly residential environment and to support the concept of a livable urban village with a strong sense of identity and place

JASMSC
RMU
UW
AED

Jasper Avenue Main Street Commercial Zone (s.910.9)
Residential Mixed Use Zone (s.910.10)
Urban Warehouse Zone (s.910.11)
Arena & Entertainment District Zone (s.910.12)

Special Area: Terwillegar

RPLt
RF4t
RF5t
TSDR
TSLR
TMU

Terwillegar Planned Lot Residential Zone (s.920.4)
Terwillegar Semi-detached Residential Zone (s.920.5)
Terwillegar Row Housing Zone (s.920.6)
Terwillegar Single Detached Residential (s.920.8)
Terwillegar Small Lot Residential Zone (s.920.9)
Terwillegar Mixed Use Zone (s.920.10)

Special Area: Ellerslie Industrial

EIB
EIM

Ellerslie Industrial Business (s.930.4)
Ellerslie Medium Industrial Zone (930.5)

Special Area: Griesbach

GLD	Griesbach Low Density Residential Zone (s.940.5)
GVC	Griesbach Village Centre Zone (s.940.6)
RF5g	Griesbach Row Housing Zone (s.940.7)
RA7g	Griesbach Low Rise Apartment Zone (s.940.8)
GLG	Griesbach Low Density Residential with Garage Suites Zone (s.940.9)

Special Area: Clareview Campus

CCHD	Clareview Campus High Density Residential Zone (s.950.4)
CCMD	Clareview Campus Medium Density Residential Zone (s.950.5)
CCLD	Clareview Campus Low Density Residential Zone (s.950.6)
CCSF	Clareview Campus Single Family Residential Zone (s.950.7)
CCNC	Clareview Campus Neighbourhood Commercial Zone (s.950.8)

Special Area: Ambleside

RA7a	Ambleside Low-Rise Apartment zone (s.960.4)
CSCa	Ambleside Shopping Centre Zone (s.960.5)
UVCa	Ambleside Urban Village Commercial Zone (960.6)

Special Area: Edmonton Energy and Technology Park

EETB	Business Park Zone (s.970.6)
EETC	Edmonton energy and Technology Park Chemical Cluster Zone (s.970.7) is to provide opportunity for the development of a petroleum chemical industrial cluster precinct as defined in the Edmonton Energy and Technology Park Area Structure Plan
EETL	Logistics Zone (s.970.8)
EETM	Edmonton Energy and Technology Park Manufacturing Zone (s.970.9) is to provide for the development of manufacturing uses and industrial uses that support and complement petrochemical cluster development as described in the Edmonton Energy and Technology Park Area Structure Plan.
EETR	Industrial Reserve Zone (s.970.10)

Special Area: Heritage Valley Low Density Zone

HVLD	Heritage Valley Low Density Zone (s.980)
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Special Area: Heritage Valley Town Centre

TC-C	Heritage Valley Town Centre Commercial Zone (s.990)
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Special Area: Graydon Hill

GHLD	Graydon Hill Low Density Residential Zone (s.995)
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Special Area: Blatchford

BP	Blatchford Parks Zone (s.997.7)
BRH	Blatchford Row Housing (s.997.8)
BLMR	Blatchford Low to Medium Rise Residential Zone (s.997.9)
BMR	Blatchford Medium Rise Residential Zone (s.997.10)

Measure Conversion Chart

Imperial to Metric – Length	Imperial to Metric – Area
1 inch (in) = 2.54 centimetres (cm)	1 square foot (sqft) = 0.09290 square metre (m ²)
1 foot (ft) = 0.3048 metres (m)	1 acre (ac) = 4,046.86 square metre (m ²)
Imperial Conversions	1 acre (ac) = 0.40469 hectares (ha)
1 acre (ac) = 43,560 square feet (sqft)	Metric Conversions
1 square mile = 640 acres (ac)	1 square kilometer (sq km) = 100 hectares (ha)
1 section = 640 acres (ac)	1 hectare (ha) = 10,000 square metres (m ²)