

# 2018

## 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.

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Edmonton



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## 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*, 2018, Alta Reg 203/17.

The MGA requires the assessment of property be prepared using mass appraisal. Properties are valued based on a valuation date of July 1, 2017 and the property's condition of December 31, 2017. 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(k) "**regulated property**" means

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

MRAT s.1(k)

s.9(1) the **valuation standard** for the land and improvements is market value unless subsection (2)... applies

MRAT s.9(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.5 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.5

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.6 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.6

s.1(g) "**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(g)

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, 2017
- 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, 2017
- 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](http://www.thefreedictionary.com)



31(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.31(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
<b>Definition and Purpose</b>	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
<b>Data Collection</b>	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
<b>Market Analysis</b>	Mass appraisal is predicated on highest and best use	Market analysis includes the analysis of highest and best use
<b>Valuation Model</b>	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
<b>Validation</b>	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.31(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.31 (a), (b) and (d)*

*s.33(3) Information prescribed...does not include coefficients*

*MRAT, s.33(3)*

### 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.

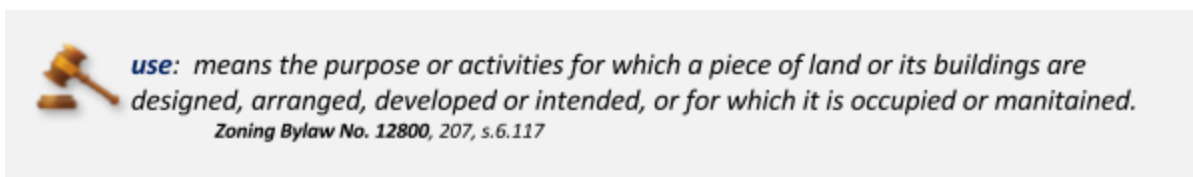
## Approaches to Value

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

<b>Direct Sales Approach</b>	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.
<b>Income Approach</b>	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.
<b>Cost Approach</b>	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.



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 marketplace. 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, 2012 to June 30, 2017 for valuation of Agriculture, Development, Dual Use and Other Land property. The City of Edmonton uses the date the legal title transfer was registered at the Land Titles Office as the sale date of a 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.6.123 zone:** means a specific group of listed Uses and Development Regulations which regulate the Use and Development of land within specific geographic areas of the City...

*Zoning Bylaw No. 12800, 2017, s. 6.123*

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).

In cases where a legal non-conforming use is discontinued for six (6) or more months, any future use must conform to the Zoning Bylaw.



*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 nonconforming use or nonconforming building, the development permit continues in effect in spite of the coming into force of the bylaw*

**MGA, s. 643(1)**



*643(2) A non-conforming use of land or a building may be continued but if that use is discontinued for a period of 6 consecutive months or more, any future use of the the land or building must conform with the land use bylaw then in effect.*

**MGA, s. 643(2)**

## 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](http://www.edmonton.ca), under “City Government > Bylaws > Zoning Bylaw” 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.

The actual zoning may affect the property’s classification.

## 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 may affect the assessed value of a property, and indicates which corresponding tax (mill) rate will be applied.

<b>LUC</b>	<b>DESCRIPTION</b>	<b>ASSESSMENT CLASS</b>
272	GREENHOUSE COMMERCIAL	NON RESIDENTIAL
558	ROAD RIGHT OF WAY	RESIDENTIAL
636	ELECTRICITY TRANSMISSION LINE R/W	NON RESIDENTIAL
716	PARK/PLAYGROUND - VACANT	NON RESIDENTIAL
718	OUTDOOR ATHLETICS-OTHER VACANT	NON RESIDENTIAL
740	PARK	NON RESIDENTIAL
748	UNDEVELOPED PARK	NON RESIDENTIAL
758	NATURAL PRESERVE	NON RESIDENTIAL
760	STORM WATER LAKE	NON RESIDENTIAL
800	NONFARMLAND WITH SFD	RESIDENTIAL
801	NONFARMLAND WITH MFD	RESIDENTIAL
804	NONFRMLD W RES COMPONENT	RESIDENTIAL
805	NONFARMLAND	RESIDENTIAL
810	FARMLAND WITH SFD	RESIDENTIAL
811	FARMLAND WITH MFD	RESIDENTIAL
817	FRMLAND DUAL USE VACANT	RESIDENTIAL
822	NONFRMLD W OTHER BLDGS	NON RESIDENTIAL
823	NONFARMLAND VACANT	NON RESIDENTIAL
832	FARMLD W OTHER BLDGS	FARMLAND
835	FRMLD SUBDIV UNIT	RESIDENTIAL
836	FRMLD DUAL USE	NON RESIDENTIAL
837	FRMLAND DUAL USE VACANT	NON RESIDENTIAL
840	FARMLAND WITH SFD	FARMLAND
841	FARMLAND WITH MFD	FARMLAND
847	FRMLAND 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 SFD	RESIDENTIAL
921	WALKWAY & UTILITY LAND	RESIDENTIAL
950	LEASED CITY OWNED RES 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 2(1)(f) i) of MRAT as:

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

(i) horticulture, aviculture, apiculture and aquaculture,

(ii) the raising, production and sale of

(A) horses, cattle, bison, sheep, swine, goats or other livestock,

(B) fur-bearing animals raised in captivity,

(C) domestic cervids within the meaning of the *Domestic Cervid Industry Regulation* (AR 188/2014), or

(D) domestic camelids,

(iii) the planting, growing and sale of sod;

(iv) an operation on a parcel of land for which a woodland management plan has been approved by the Woodlot Association of Alberta or a forester registered under *Regulated Forestry Profession Act* for the production of timber primarily marketed as whole logs, seed cones or Christmas trees,

but does not include any operation or activity on land that has been stripped for the purposes of, or in a manner that leaves the land more suitable for, future development;

Following the procedures set out in the Alberta Farmland Assessment Minister's Guidelines, Agricultural Land in the City of Edmonton having an agricultural use, has been assessed for 2018 at the rate of \$786.90 per Hectare or \$318.49 per acre.

Section 7(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.

Pursuant to s. 2(1)(f) of MRAT, any lands that are “stripped for the purposes of, or in a manner that leaves the land more suitable for, future development” do not qualify as a “farming operation” and therefore are assessed at market value.

In accordance with previous decisions of the Composite Assessment Review Board, land on which agricultural activity occurs may not constitute “farm land” in certain circumstances where:

- the agricultural use is unlawful pursuant to zoning restrictions and the absence of development approval, and the landowner has no valid claim to a legal non-conforming use; or
- the farming or agricultural activity is not a *bona fide* farming operation, but occurs solely or primarily to obtain a tax benefit.

In these circumstances, the land will be assessed at market value.

Agricultural Lands are categorized into the below ratings. All of the rates except FARM and AP are affected by the region of the City in which a property is located. See the **Agricultural (AG) / Development Land Area Map** to view the Agricultural Regions on page 20.

Agricultural Land Rates			
Rates	Description	Rates	Description
<b>16</b>	1 <sup>st</sup> acre	<b>21</b>	Premium Location 3 <sup>rd</sup> acre
<b>17</b>	2 <sup>nd</sup> acre	<b>22</b>	Urban Influence 1 <sup>st</sup> acre
<b>18</b>	3 <sup>rd</sup> acre	<b>23</b>	Urban Influence 2 <sup>nd</sup> acre
<b>19</b>	Premium Location 1 <sup>st</sup> acre	<b>24</b>	Urban Influence 3 <sup>rd</sup> acre
<b>20</b>	Premium Location 2 <sup>nd</sup> acre	<b>FARM</b>	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 as defined in section 616(b) of the MGA or can be serviced by using water and sewer distribution lines located in land that is adjacent to the parcel.

**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 as defined in section 616(b) of the MGA or can be serviced by using water and sewer distribution lines located in land that is adjacent to the parcel.

**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 as defined in section 616(b) of the MGA or can be serviced by using water and sewer distribution lines located in land that is adjacent to the parcel.

**Farmland (FARM):** Agricultural land includes land where all or part of the property is used for farming operations, defined in Section 2(1)(f) of *MRAT*.

## Development Land

*Development Land is land that is undergoing, or is anticipated to undergo, development activity. This may relate to all or part of the property. Pursuant to s. 616(b) of the Municipal Government Act, development means:*

- (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 Lands are categorized into the below ratings. All of the rates are affected by the region of the City in which a property is located. See the **Agricultural (AG) / Development Land Area Map** to view the Agricultural Regions on page 20.

Development Land Rates					
Rates	Description	Rates	Description	Rates	Description
<b>1</b>	Development	<b>6</b>	Premium	<b>25</b>	Non Residential
<b>3</b>	Development 2 to 3 years	<b>8</b>	Premium 2 to 3 years	<b>27</b>	Non Residential 2 to 3 years
<b>4</b>	Development 4 to 5 years	<b>9</b>	Premium 4 to 5 years	<b>28</b>	Non Residential 4 to 5 years
<b>5</b>	Development > 5 years	<b>10</b>	Premium > 5 years	<b>29</b>	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, inspections and determination of access to water and sewer.

**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, inspections and determination of access to water and sewer.

**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
<b>AP</b>	AP, A (Park Land)	<b>PU</b>	Public Utility Lot
<b>NP</b>	Natural Preserve	<b>US</b>	Urban Service Lot 1 <sup>st</sup> 2 hectares (ha)
<b>30</b>	Raw Land	<b>US Unserviced</b>	Urban Service Lot (Unserviced)
<b>US Excess</b>	Urban Service Lot (excess)		

**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. If the current permitted use is different from the actual zoning of A/AP, then the appropriate market value rate would apply.

**Natural Preserve Land (NP):** Similar to Parkland, Natural Preserve Land refers to areas with uses severely limited by topographical, and legal permissible use. This rate is most often used in the assessment of NA zoned land and properties located in the River Valley, which are frequently limited by the slope of the embankment as well as the North Saskatchewan River Valley and Ravine System Protection Overlay in the Zoning Bylaw.

**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*. Such parcels are typically more than 5 years from development.

**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 8 of *MRAT* qualifies this by indicating that:

**(2)** For the purposes of section 298(1)(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.

While a farm building may qualify for a partial tax exemption pursuant to ss. 9 and 30(f) of *MRAT*, an assessor must still produce an assessment for the farm building in accordance with *MRAT*. 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 2018

Tax Roll Account	1000000	Taxation year	2018	Date of mailing	03-JAN-2018	Date of request	03-JAN-2018
Property Address	100010 SAMPLE STREET SW			Property Assessment	\$2,653,500		

Property Details

Unit Of Measure IMPERIAL

Legal

SW 12-34-56-7

Neighborhood

6660 - RURAL SOUTH EAST

Effective Zoning

AG - Agricultural District

Actual Zoning

AG - Agricultural District

Lot Size

3,135,645 Ft2

71.985 Ac

Site Coverage Percent

%

Tax Class / Land Use / Taxable Status

FARMLAND

1 %

832 - FARMLD W OTHER BLDGS

01-JAN-2018

To

31-DEC-2018

50 %

EXEMPT FROM ALL LEVIES

NON-ASSESSABLE FARM BUILDINGS

MUNICIPAL GOVERNMENT ACT

01-JAN-2018

To

31-DEC-2018

50 %

FULLY TAXABLE

1 %

840 - FARMLAND WITH SFD

01-JAN-2018

To

31-DEC-2018

100 %

FULLY TAXABLE

# RESIDENTIAL

70 % 835 - FRMLD SUBDIV UNIT

01-JAN-2018 To 31-DEC-2018 100 % FULLY TAXABLE

28 % 810 - FARMLAND WITH SFD

01-JAN-2018 To 31-DEC-2018 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	1978	1978	2,527	1,604
2	FARM IMPLEMENT (EQ) SHOP	100	AVERAGE	1992	1992	1,920	1,920

Plot	LUC	Usage	Type	Class	Rating	Base Value
1	810 Farmland With Sfd	Primary	Area	Se	22	207,611
2	810 Farmland With Sfd	Secondary	Area	Se	23	186,971
3	810 Farmland With Sfd	Secondary	Area	Se	24	134,967
4	840 Farmland With Sfd	Secondary	Area	Farm	Farm	17,745
5	835 Frmlld Subdiv Unit	Secondary	Area	Se	4	1,865,728
Base Lot Amount						2,413,023
Land Value						2,413,023

## Replacement Cost Summary

### Land Summary

Building 1 - BUNGALOW WITH BASEMENT									
Structure	Cond	Yr Built	Eff Yr	%Comp	Gross Area	Net Area	RCN	Depreciation	DRCN
1	SF. A.1940/SC/1STY BSMT	Average	1978	100	1,603.607	1,603.607	315,121	110,292	204,829
2	GARAGE/AV/DETACHED	Average	1978	100	923.113	0.000	37,220	15,260	21,960
Building Total									226,788

Building 2 - FARM IMPLEMENT (EQ) SHOP									
Structure	Cond	Yr Built	Eff Yr	%Comp	Gross Area	Net Area	RCN	Depreciation	DRCN
1	RGNOUNIT - FRMIMSH - S - GOOD	Average	1992	100	1,919.937	1,919.937	68,670	54,936	13,734
Building Total									13,734

Total For All Buildings 240,522

Property Assessment

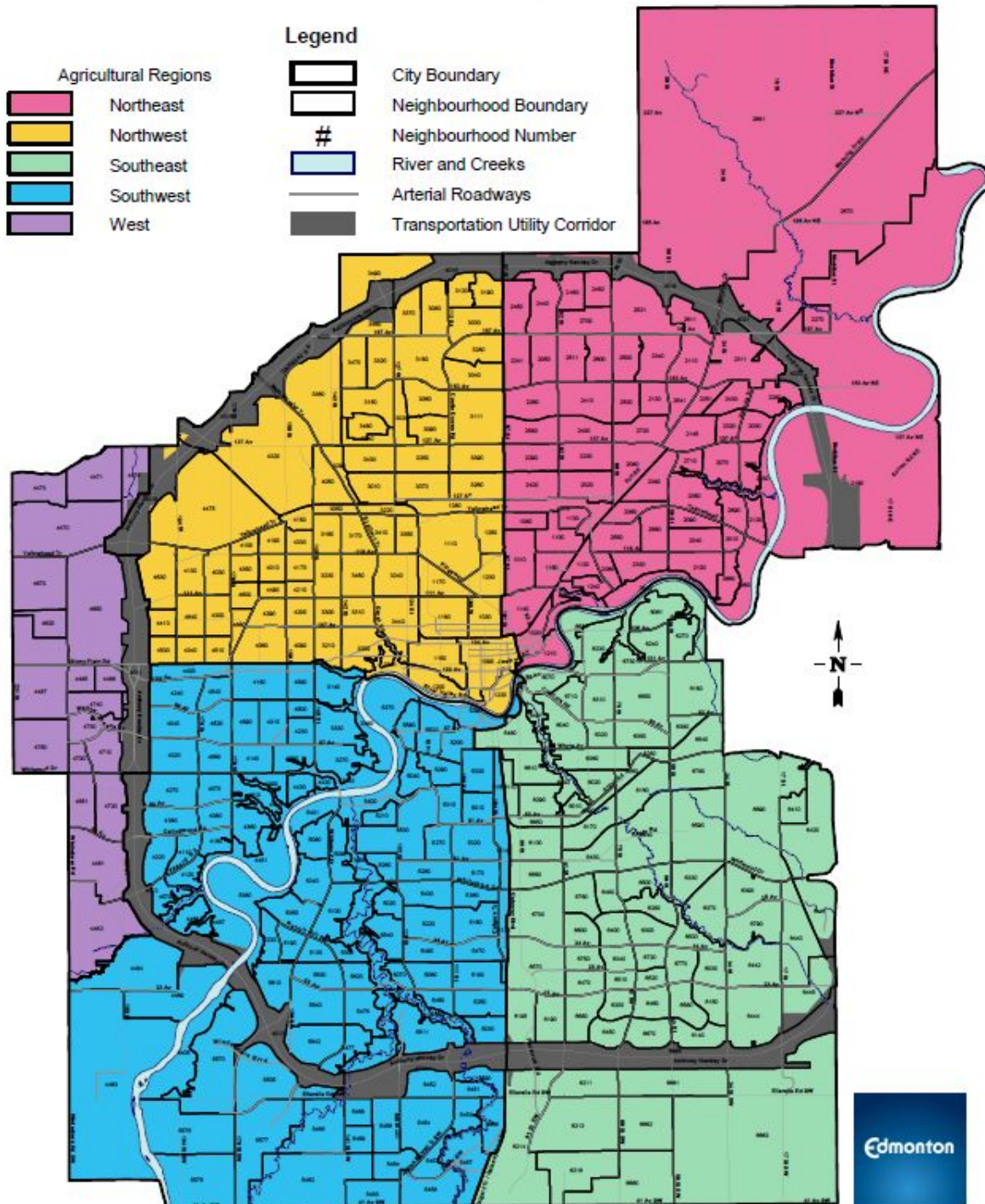
2,653,500

If you have any questions concerning this information, please return to the website (<https://assessmentinfo.edmonton.ca>) and click on FAQ (Frequently Asked Questions) located at the top right hand corner of the webpage.



## Map

### Agricultural (AG) / Development Land Area Map



## Provincial Quality Standards

For 2018, 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 marketplace, 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*.

## References

- City of Edmonton. (2017). *Zoning Bylaw No. 12800*. Retrieved from City of Edmonton: [http://webdocs.edmonton.ca/InfraPlan/zoningbylaw/bylaw\\_12800.htm](http://webdocs.edmonton.ca/InfraPlan/zoningbylaw/bylaw_12800.htm)
- Eckert, J., Gloudemans, R., & Almy, R. (1990). *Property Appraisal and Assessment Administration*. Chicago, Illinois: International Association of Assessing Officers.
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- Province of Alberta. (2012). *Matters Relating to Assessment and Taxation Regulation*. Retrieved from Service Alberta, Queen's Printer: <http://www.qp.alberta.ca>
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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	
<b>AG</b>	<b>Agricultural Zone (s.610)</b> is to conserve agricultural and rural land use activities
<b>AGU</b>	<b>Urban Reserve Zone (s.620)</b> 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
<b>AGI</b>	<b>Industrial Reserve Zone (s.630)</b> 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	
<b>US</b>	<b>Urban Services Zone (s.510)</b> provides for publicly and privately owned facilities of an institutional or community service nature
<b>PU</b>	<b>Public Utility Zone (s.520)</b> 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.
<b>AP</b>	<b>Public Parks Zone (s.530)</b> is to provide an area of public land for active and passive recreational uses, and allow for an opportunity for public schools
<b>NA</b>	<b>Natural Areas Protection Zone (s.531)</b> is to conserve, preserve and restore identified natural areas, features and ecological processes.
<b>A</b>	<b>Metropolitan Recreational Zone (s.540)</b> 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
<b>AN</b>	<b>River Valley Activity Node (s.541)</b> is to allow for limited commercial development within activity nodes in designated areas of parkland along the river, creeks and ravines
<b>MA1</b> <b>MA2</b> <b>MA3</b> <b>AJ</b>	<b>Municipal Airport Zone (s.550)</b> <b>Municipal Airport Airfield Zone (s.551)</b> <b>Municipal Airport General Business Zone (s.553)</b> <b>Alternative Jurisdiction Zone (s.560)</b>

<b>CS1</b>	For low to medium density housing on lands now surplus to public education needs
<b>CS2</b>	<b>Community Services 1 Zone (s.570)</b> is to provide for publicly and privately owned facilities of an institutional or community service nature
<b>CS3</b>	<b>Community Services 2 Zone (s.571)</b> is to provide an area of public land for active and passive recreation uses
<b>CS4</b>	<b>Community Services 3 Zone (s.572)</b> 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
<b>CS4</b>	<b>Community Services 4 Zone (s.573)</b> is to conserve agricultural and rural land use
<b>UI</b>	<b>Urban Institutional Zone (s.574)</b> 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	
<b>RF1</b>	<b>Single Detached Residential Zone (s.110)</b> is to provide for single detached housing while allowing other forms of small scale housing
<b>RSL</b>	<b>Residential Small Lot Zone (s.115)</b> is to provide for smaller lot single detached housing with attached garages
<b>RF2</b>	<b>Low Density Infill Zone (s.120)</b> is to retain single detached housing, while allowing infill on narrow lots, uses include duplex housing
<b>RPL</b>	<b>Planned Lot Residential Zone (s.130)</b> is to provide for small lot single detached housing, serviced by both a public roadway and a lane
<b>RF3</b>	<b>Small Scale Infill Development Zone (s.140)</b> 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
<b>RF4</b>	<b>Semi-Detached Residential Zone (s.150)</b> is to provide a zone primarily for Semi-detached Housing and Duplex Housing
<b>RMD</b>	<b>Residential Mixed Dwelling Zone (s.155)</b> is to provide for a range of dwelling types and densities including single detached, semi-detached and row housing
<b>RF5</b>	<b>Row Housing Zone (s.160)</b> is to provide for relatively low to medium density housing, generally referred to as Row Housing



<b>UCRH</b>	<b>Urban Character Row Housing Zone (s.165)</b> is to provide for medium density Row Housing in a manner that is characteristic of urban settings and can include more intensive development
<b>RF6</b>	<b>Medium Density Multiple Family Zone (s.170)</b> is to provide for medium density housing, where some units may not be at Grade

<b>Residential</b>	
<b>RA7</b>	<b>Low Rise Apartment Zone (s.210)</b> provides for low rise apartment buildings
<b>RA8</b>	<b>Medium Rise Apartment Zone (s.220)</b> provides for medium rise apartment buildings
<b>RA9</b>	<b>High Rise Apartment Zone (s.230)</b> provides for high rise apartment buildings
<b>RR</b>	<b>Rural Residential Zone (s.240)</b> 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
<b>RMU</b>	<b>Mobile Home Zone (s.250)</b> 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	
<b>CNC</b>	<b>Neighbourhood Convenience Commercial Zone (s.310)</b> 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.
<b>CSC</b>	<b>Shopping Centre Zone (s.320)</b> 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
<b>CB1</b>	<b>Low Intensity Business Zone (s.330)</b> is to provide for low intensity commercial, office and service uses located along arterial roadways that border residential areas
<b>CB2</b>	<b>General Business Zone (s.340)</b> provide for businesses that require large sites and a location with good visibility and accessibility along, or adjacent to, major public roadways.
<b>CHY</b>	<b>Highway Corridor Zone (s.350)</b> 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.
<b>CO</b>	<b>Commercial Office Zone (s.360)</b> is to provide for medium intensity office, commercial and residential development
<b>CB3</b>	<b>Commercial Mixed Business Zone (s.370)</b> 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

Industrial	
IB	<b>Industrial Business Zone (s.400)</b> is for industrial businesses that carry out their operations such that no nuisance is apparent outside an enclosed building
IL	<b>Light Industrial Zone (s.410)</b> provides for high quality, light industrial developments, that operate with no nuisance factor apparent outside an enclosed building, limited outdoor activities
IM	<b>Medium Industrial Zone (s.420)</b> 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	<b>Heavy Industrial Zone (s.430)</b> 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	<b>Direct Development Control (s.710)</b> 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"> <li>a. areas of unique character or special environmental concern</li> <li>b. areas or sites of special historical, cultural, paleontological, archaeological, prehistorical, natural, scientific or aesthetic interest</li> </ul>
DC2	<b>Site Specific Development Control (s.720)</b> 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	Core Commercial Arts Zone (s.910.5)
CMU	Commercial Mixed Use Zone (s.910.6)
HA	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	Jasper Avenue Main Street Commercial Zone (s.910.9)
RMU	Residential Mixed Use Zone (s.910.10)
UW	Urban Warehouse Zone (s.910.11)
AED	Arena & Entertainment District Zone (s.910.12)

Special Area: Terwillegar	
RPLt	Terwillegar Planned Lot Residential Zone (s.920.4)
RF4t	Terwillegar Semi-detached Residential Zone (s.920.5)
RF5t	Terwillegar Row Housing Zone (s.920.6)
TSDR	Terwillegar Single Detached Residential (s.920.8)
TSLR	Terwillegar Small Lot Residential Zone (s.920.9)
TMU	Terwillegar Mixed Use Zone (s.920.10)

Special Area: Ellerslie Industrial	
EIB	Ellerslie Industrial Business (s.930.4)
EIM	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)

<b>GLG</b>	<b>Griesbach Low Density Residential with Garage Suites Zone (s.940.9)</b>
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<b>Special Area: Clareview Campus</b>	
<b>CCHD</b>	<b>Clareview Campus High Density Residential Zone (s.950.4)</b>
<b>CCMD</b>	<b>Clareview Campus Medium Density Residential Zone (s.950.5)</b>
<b>CCLD</b>	<b>Clareview Campus Low Density Residential Zone (s.950.6)</b>
<b>CCSF</b>	<b>Clareview Campus Single Family Residential Zone (s.950.7)</b>
<b>CCNC</b>	<b>Clareview Campus Neighbourhood Commercial Zone (s.950.8)</b>

<b>Special Area: Ambleside</b>	
<b>RA7a</b>	<b>Ambleside Low-Rise Apartment zone (s.960.4)</b>
<b>CSCa</b>	<b>Ambleside Shopping Centre Zone (s.960.5)</b>
<b>UVCa</b>	<b>Ambleside Urban Village Commercial Zone (960.6)</b>

Special Area: Edmonton Energy and Technology Park	
EETB EETC	Business Park Zone (s.970.6) 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 EETM	Logistics Zone (s.970.8) 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)
Special Area: Heritage Valley Town Centre	
TC-C	Heritage Valley Town Centre Commercial Zone (s.990)
Special Area: Graydon Hill	
GHLD	Graydon Hill Low Density Residential Zone (s.995)
Special Area: Blatchford	
BP BRH BLMR BMR	Blatchford Parks Zone (s.997.7) Blatchford Row Housing (s.997.8) Blatchford Low to Medium Rise Residential Zone (s.997.9) Blatchford Medium Rise Residential Zone (997.10)

## Agricultural Use Classes

In determining whether a particular agricultural use is allowed under the applicable zoning, the type of agricultural use must be characterized. The three most common agricultural uses in the City of Edmonton are Rural Farms, Recreational Acreage Farms and Urban Outdoor Farms. These use classes may impact the classification of land when it is determined that an agricultural use is non-compliant with the zoning, and the landowner does not have a right to a legal non-conforming use.



**Rural Farms** means development for the primary production of farm products such as: dairy products; poultry products; cattle, hogs, sheep and other animals; wheat or other grains; and vegetables or other field crops in rural and peri-urban areas. This does not include Livestock Operations, Recreational Farms, Urban Gardens, Urban Indoor Farms, Urban Outdoor Farms, or Cannabis Production and Distribution, unless licensed and operating pursuant to federal legislation.

*Zoning Bylaw No. 18076, 2017, s.7.6(1)*



**Recreational Acreage Farms** means development for small-scale, non-commercial agricultural pursuits Accessory to Residential or Residential Related Uses in rural residential areas. This Use shall be developed so that it does not unduly interfere with the general enjoyment of adjacent property. Animals shall be kept for the use or enjoyment of the householder only. This Use does not include Livestock Operations, Rural Farms, Urban Indoor Farms, Urban Outdoor Farms, Urban Gardens, or Cannabis Production and Distribution, unless licensed and operating pursuant to federal legislation.

*Zoning Bylaw No. 18076, 2017, s.7.6(4)*



**Urban Outdoor Farms** means the cultivation and harvesting of plant and/or animal products in urban areas, primarily as an interim Use on idle or under-used land for the primary purpose of wholesale or retail sales. Cultivation and harvesting may occur within unenclosed structures primarily lit by natural light and used for the extension of the growing season, such as coldframes and hoophouses. Accessory structures may include Hen Enclosures or those used for the operation of the Site. Accessory activities may include on-Site sales, composting of plants grown on-Site, or outdoor storage. This Use does not include Livestock Operations, Rural Farms, Recreational Acreage Farms, Urban Indoor Farms, Urban Gardens, or Cannabis Production and Distribution, unless licensed and operating pursuant to federal legislation.

*Zoning Bylaw No. 18076, 2017, s.7.6(6)*

## Measure Conversion Chart

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