

2019

ASSESSMENT METHODOLOGY

RESIDENTIAL IMPROVED PROPERTIES (1 TO 3 UNITS)

A summary of the methods used by the City of Edmonton in determining the value of residential improved properties with 1 to 3 units in Edmonton for assessment purposes.

edmonton.ca/assessment

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Edmonton

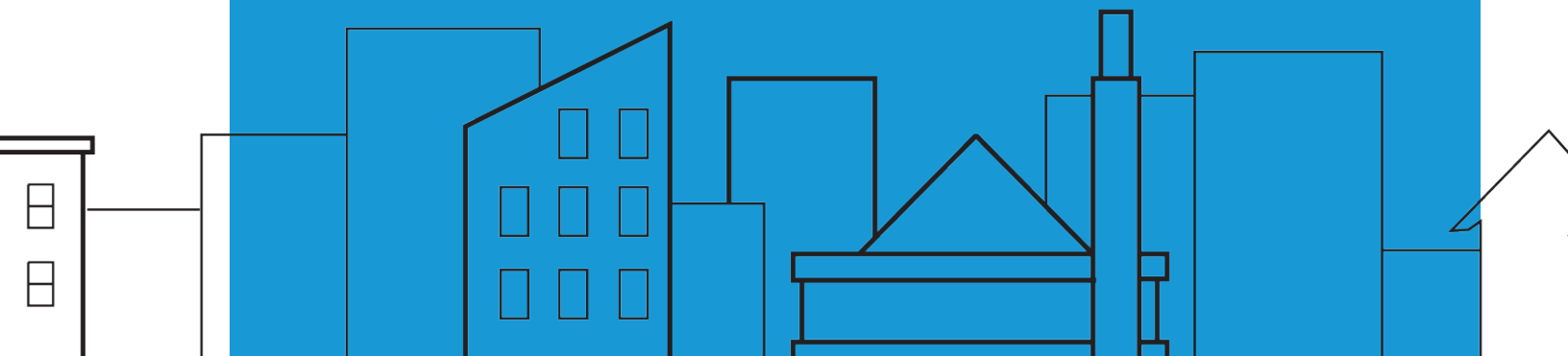


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Scope

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, 2018 and the property's condition of December 31, 2018. 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, 2018
- 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, 2018
- 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 properties
- 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



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
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.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)

The factors and variables are reported on the Property Assessment Detail Report (see Sample Assessment Detail Report). “**Type**” is also indicated and specifies whether the variable applies to the account, unit, site or a given building:

- Account - An adjustment that is applied to a property account. A property account includes all of the improvements and site.
- Unit - An adjustment that is applied to a condo unit.
- Site - An adjustment that is applied to the site.
- Building - An adjustment that is applied to the building.

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 factors, variables 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.

Methods to Adjust Comparables

There are two techniques for adjusting comparables: quantitative and qualitative.

Quantitative Adjustments

Each characteristic of a property can be measured or quantified by a mathematical expression and adjusted for.

Several techniques are available to quantify adjustments to the sale prices of comparable properties: data analysis techniques (including paired data analysis, grouped data analysis, and secondary data analysis, statistical analysis, graphic analysis... (AIC, 2005, p. 18.8).

In the direct comparison approach, the best comparables are those sales that require the least absolute adjustment. (AIC, 1995, p. 245).

Quantitative adjustments involve adjusting a known value (sale price for example) by adding or subtracting an amount that a given characteristic adds to or subtracts from that value. A quantitative adjustment should be made for each characteristic that differs between the subject property and the comparable property.

Due to the legislative requirement to use mass appraisal, the City has used statistical analysis to determine annual assessments.

“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.

MRAT s.31(a)

The City is not required to disclose the coefficients. In the absence of quantitative adjustments, an alternative technique is qualitative analysis.

Qualitative Analysis

Each comparable property is compared with the subject property on an overall basis. In a qualitative analysis, comparable properties are identified as inferior, similar, or superior overall to the subject property in order to bracket the probable value range of the subject property.

When a sale property is considered to offer important market evidence but finding the means to make quantitative adjustments is lacking, the appraiser may turn to other major direct comparison techniques, qualitative analysis. (AIC, 2005, p. 19.10).

Qualitative analysis recognizes ... the difficulty in expressing adjustments with mathematical precision. (AIC, 2005, p. 19.12).

...reliable results can usually be obtained by bracketing the subject between comparables that are superior and inferior to it. (AIC, 2005, p. 19.13).

If one or two comparable properties require fewer total adjustments than the other comparables, an appraiser may attribute greater accuracy and give more weight to the value indications obtained from these comparables, particularly if the magnitude of the adjustments is approximately the same. (AIC, 2005, p. 18.15).

Property Groups

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



use: means the purpose or activities for which a piece of land or its buildings are designed, arranged, developed or intended, or for which it is occupied or maintained.

Zoning Bylaw No. 12800, 2017, s.6.117

Residential

Residential properties are the lands and improvements, which are intended or developed to be self-contained dwelling units having one or more rooms accommodating sitting, sleeping, sanitary facilities, and a principal kitchen for food preparation, cooking and serving.

Improved properties (1 to 3 units) are properties typically containing three or less dwelling units.

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 Residential Improved Properties (1 to 3 Units) in the City of Edmonton because it mirrors the actions of buyers and sellers in the marketplace and sufficient residential sales data exists in order to derive reliable market estimates.

The income and cost approaches were not used in the valuation of this property group, as these approaches are more applicable to income producing properties or in limited markets, respectively. The majority of these properties in this inventory are owner occupied with only a portion of the inventory traded based on the property's ability to generate income.

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, and third party information.

The City of Edmonton reviews sales occurring from July 1, 2013 to June 30, 2018 in valuing Improved Properties (1 to 3 Units). Time adjustments are applied to sale prices to account for any market fluctuations occurring between the sale date and the legislated valuation date. 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

Residential land use zones vary in part due to density.



s.6.24 density: means, when used in reference to Residential and Residential-Related development, the number of Dwellings on a Site expressed as Dwelling per hectare.

Zoning Bylaw No. 12800, 2017 s.6.24

A residential 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 non-conforming 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 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)

Factors Affecting Value

The definitions of factors and related variables affecting value within the valuation models are itemized in the following sections:

<ul style="list-style-type: none"> • Location • Positive site influences • Negative site influences 	<ul style="list-style-type: none"> • Lot characteristics • Improvements • Adjustments
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Location		
Market area	Neighbourhood	Study area

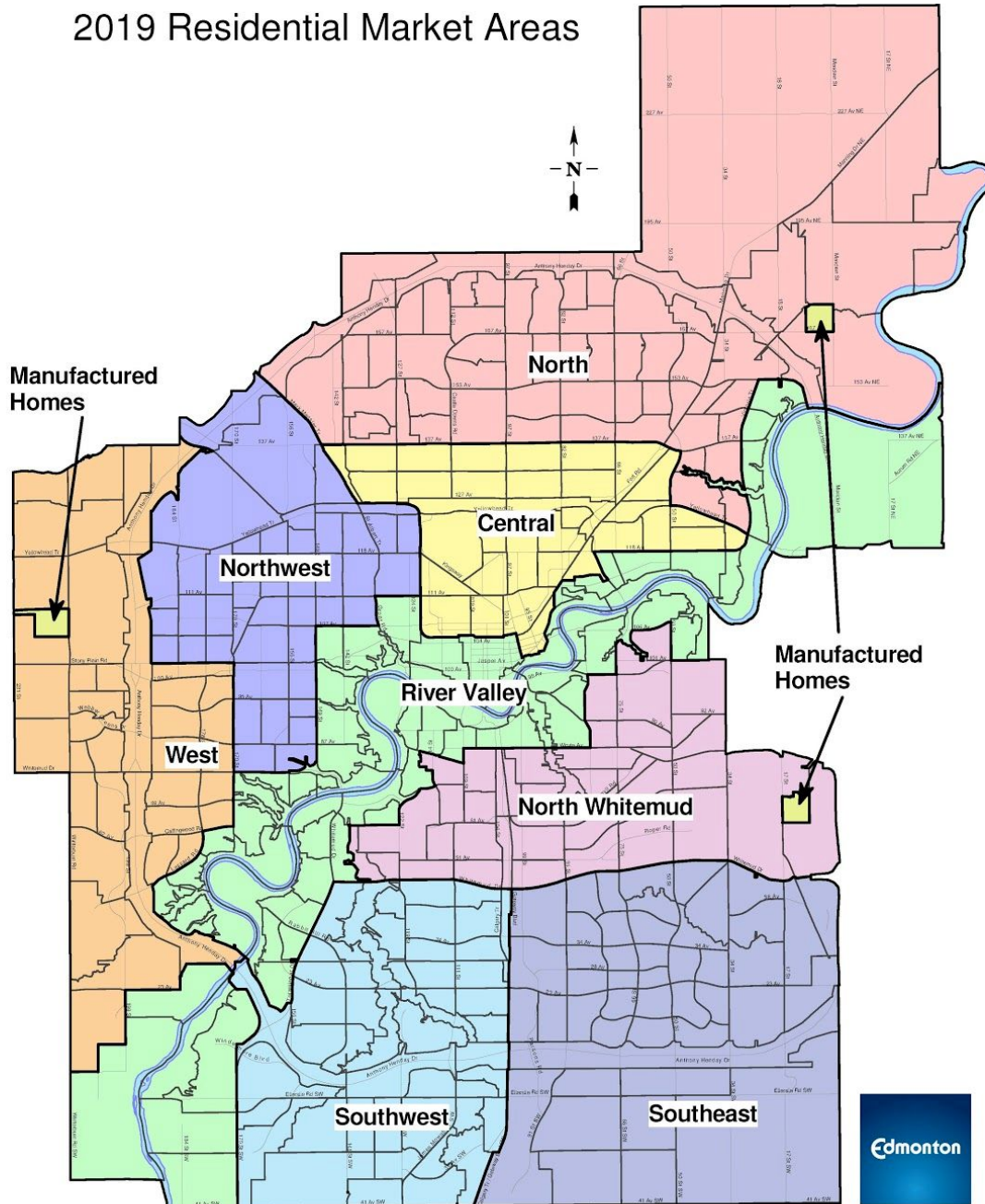
Location references not only a particular parcel of land, but also describes larger geographic areas. The following location property characteristics are listed in alphabetical order:

Market area: Is a geographic grouping of neighbourhoods or study areas; major arterial roads and natural boundaries within the municipal corporate limits typically define the boundaries. Nine residential market areas are defined in Edmonton. These market areas are:

- North
- West
- Northwest
- Central
- River Valley
- North Whitemud
- Southwest
- Southeast
- Manufactured Homes

The boundaries of these market areas are identified on the following page. A valuation model was created for each market area.

2019 Residential Market Areas



Map compiled by: Assessment & Taxation Branch.
Printed: November 6, 2018

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redistributed in whole or in part without the express written permission of the
City of Edmonton, Financial Services and Corporate Services Department.

Neighbourhood: Each property is located in a neighbourhood according to boundaries set by the City of Edmonton. Maps identifying these neighbourhood boundaries are accessible on the City website, <http://maps.edmonton.ca/map.aspx> (click on “Areas” in the Legend and select “Neighbourhood” in the “I’m looking for” drop-down menu).

Study area: Within the nine market areas, there are sub-groups or sub-sectors of properties within neighbourhoods that show different market trends from the rest of the neighbourhood they are located in. These properties are assigned to study areas to more accurately analyze and value the market trends in these locations.

- **Neighbourhood study areas:** Maps identifying these study areas are accessible on the City website, https://www.edmonton.ca/residential_neighbourhoods/property_tax_assessment/reference-materials.aspx. See the document, *2019 Residential Neighbourhood – Study Areas*.
- **Rural Residential study areas:** Some market areas contain groups of rural residential properties identified by their assigned effective zoning code (‘RR’). These properties, with larger acreage sized lots, exist in recognized subdivisions with servicing that may differ from the rest of the surrounding neighbourhoods. Maps identifying these study areas are accessible on the City website, https://www.edmonton.ca/residential_neighbourhoods/property_tax_assessment/reference-materials.aspx. See the document, *2019 Rural Residential – Study Areas*.
- **First Place Program/Seniors Housing Initiative/Building Housing Choices study areas:** The First Place Home Ownership Program (FPP), the Seniors Housing Initiative (SHI), and the Building Housing Choices (BHC) are part of Edmonton’s housing strategy to help create a wider range of housing options to address population growth needs. FPP, SHI, and BHC sites are located throughout the City (see neighbourhood study area maps) and will be developed on building sites that were originally intended as new school sites, but have since been declared surplus by local school boards. The Seniors Housing Initiative will create dedicated seniors’ housing; while the First Place Home Ownership Program will create new townhomes for qualified home buyers whose household income places them just out of reach of the first-time homebuyers market. For more information, please see <http://www.firstplaceprogram.com/> or <https://www.edmonton.ca/surplusschoolsites>.
- **Manufactured home study areas:** Manufactured home properties are identified by their assigned effective zoning code (‘RMH’). This group, assessed in its own separate market area model, includes only the manufactured (mobile) home units located in mobile home parks where the manufactured home owner does not own the land parcel. (For details of the assessment of manufactured home park lands associated with this study area, please refer to the *2019 Multi-Residential Manufactured Home Park Land assessment methodology guide*.) The manufactured home group consists of three named neighbourhoods and several smaller study areas found within other existing subdivisions. Properties that are part of the manufactured home market are assigned to study areas. Maps identifying these study areas are accessible on the City website, https://www.edmonton.ca/residential_neighbourhoods/property_tax_assessment/reference-materials.aspx. See the document, *2019 Manufactured Home – Study Areas*.

Positive site influences		
Golf course influence	Greenbelt influence	Lake influence
Noise attenuation barrier	Park influence	Ravine influence
River valley influence		

The impact of a positive site influence may vary by other Factors Affecting Value. The following positive site influences affecting assessment value are as listed (alphabetically):

Golf course influence

A property is located in close proximity to a golf course.

- **Abutting**
Property backs directly onto a golf course or is separated from it only by a park, green space or walking trail.
- **Major, across from**
Property is separated from a golf course by a road or lane normally used by local traffic (with traffic count equal to or less than 5,000). The separation by a local road or lane could also include a park, green space and walking trail.
- **Minor, across from**
Property is separated from a golf course by a major road (with traffic count greater than 5,000). The separation by a major road could also include a park, green space and walking trail.

Greenbelt influence

A property is next to a strip of publicly accessible green space.

This green space runs between residential properties, is between eight and 30 metres (26 and 98 feet) wide, includes public utility corridors and may have a walking trail. For widths below eight metres, refer to the Walkway Influence definition. For widths over 30 metres, refer to the Park Influence definition.

The greenbelt influence does not include areas used for overhead transmission lines, parks, lakes, ravines, walkways or the river valley.

Lake influence

A property is in close proximity to a lake or storm reservoir.

- **Abutting**
Property backs directly onto a lake or storm reservoir. It also could be separated from it by a park, green space and walking trail.
- **Across from**
Property is separated from a lake or storm reservoir by a road or lane normally used by local traffic. The separation by a local road or lane could also include a park, green space and walking trail.

Noise attenuation barrier

Noise attenuation barriers are structures designed to protect from noise pollution. They are located in proximity to noise sources like commercial, industrial, institutional, LRT, multi-residential, utility, railway or traffic.

Barriers include earthen berm, concrete wall structures and corrugated steel wall structures or their combination with a minimum combined height of six feet. Noise attenuation barriers do not include wooden screen fences typically erected by either the City or property owners.

- **Minor**
The barrier is between six and 10 feet high and is located on the property line.
- **Moderate**
The barrier is between six and 10 feet high when measured from the side that faces the noise source. Or, the barrier is between 10 and 20 feet high and is located on the property line.
- **Major**
The barrier is between 10 and 20 feet high when measured from the side that faces the noise source. Or, the barrier is more than 20 feet high and is located on the property line.
- **Extreme**
The barrier is more than 20 feet high when measured from the side that faces the noise source.

Park influence

A property is in close proximity to a park.

Parks include any developed or undeveloped green space, neighbourhood parks, cul-de-sac islands and flat wooded areas that don't connect to ravines. They may or may not have walking trails and exclude any areas used for overhead power lines.

- **Minor, abutting**
Property has a common boundary with a park that ranges between 0.25 hectares (0.62 acres) and 0.75 hectares (1.85 acres) in total size and is at least 30 metres (98 feet) wide. Or, property has a common boundary with a major park where the park is directly in front of, behind or beside the property and is less than 30 metres (98 ft) wide when measured from the property line.
- **Minor, across from**
Property is across a road or lane from a park that ranges between 0.25 hectares (0.62 acres) and 0.75 hectares (1.85 acres) in total size and is at least 30 metres (98 ft) wide. Or, property is across a road or lane from a major park where the park is less than 30 metres (98 ft) wide.
- **Major, abutting**
Property has a common boundary with a park that is more than 0.75 hectares (1.85 acres) in total size and is at least 30 metres (98 feet) wide when measured from the property line.
- **Major, across from**
Property is across a road or lane from a park that is more than 0.75 hectares (1.85 acres) in total size and is at least 30 metres (98 feet) wide.
- **Recreational, abutting**
Property has a common boundary with a park or green spaces used for recreational purposes: playgrounds, soccer or football fields, baseball diamonds, outdoor hockey rinks or open fields within 91 metres (300 feet) of a school.

- **Recreational, across from**

Property is located across a road or lane from a park or green space used for recreational purposes: playgrounds, soccer or football fields, baseball diamonds, outdoor hockey rinks or open fields within 91 metres (300 feet) of a school.

Ravine influence

A property is in close proximity to a ravine (land included in the City's Ravine System Protection Overlay [https://webdocs.edmonton.ca/zoningbylaw/ZoningBylaw/Part2/Overlays/811_North_Saskatchewan_River_Valley_and_Ravine_System_Protection_Overlay.htm])

- **Abutting**

Property backs directly onto a ravine or is separated from it only by parks, green spaces or walking trails.

- **Major, across from**

Property is separated from a ravine by a road or lane normally used by local traffic. The separation by the local road or lane may also include parks, green spaces and walking trails.

- **Minor, across from**

Property is separated from a ravine by a major road (not solely used by local traffic). The separation by a major road may also include parks, green spaces and walking trails.

River valley influence

A property is in close proximity to or within the boundaries of the North Saskatchewan River Valley (land included in the City's protection overlay)

(https://webdocs.edmonton.ca/zoningbylaw/ZoningBylaw/Part2/Overlays/811_North_Saskatchewan_River_Valley_and_Ravine_System_Protection_Overlay.htm)

- **Abutting**

Property backs directly onto the boundary of the river valley or is separated from it only by parks, green spaces, wooded areas, walking trails or golf courses.

Where property is located within the river valley (for example, in neighbourhoods like Rosedale, Riverdale and Cloverdale), it receives an abutting river valley influence factor if it backs directly onto the bank of the North Saskatchewan River or is separated from the bank by parks, green spaces, wooded areas, walking trails and golf courses.

- **Major, across from**

Property is separated from the boundaries of the river valley by a road or lane normally used by local traffic. This separation may also include parks, green spaces, wooded areas, walking trails and golf courses.

Where property is located within the river valley (for example, in neighbourhoods like Rosedale, Riverdale and Cloverdale), it receives a major river valley influence factor if it is separated from the bank of the North Saskatchewan River by a road or lane normally used by local traffic. This separation may also include parks, green spaces, wooded areas, walking trails and golf courses.

- **Minor, across from**

Property is separated from the boundaries of the river valley by a major road (not solely used by local traffic). This separation may also include parks, green spaces, wooded areas, walking trails and golf courses.

Where property is located within the river valley (for example, in neighbourhoods like Rosedale, Riverdale and Cloverdale), it receives a minor river valley influence factor if it is separated from

the bank of the North Saskatchewan River by a major road (not solely used by local traffic). This separation may also include parks, green spaces, wooded areas, walking trails and golf courses.

Negative site influences		
Cemetery influence	Commercial influence	Industrial influence
Institutional influence	LRT influence	Multi-residential influence
Railway influence	Traffic influence	Utility influence
Walkway influence		

The impact of a negative site influence may vary by other Factors Affecting Value. The following negative site influences affecting assessment value are as listed (alphabetically):

Cemetery influence

A property is in close proximity to a cemetery.

- **Abutting**
Property backs directly onto a cemetery.
- **Across from**
Property is located across a street from a cemetery.

Commercial influence

A property is in close proximity to a commercial property.

- **Minor**
Property receives a minor commercial influence factor if it has one commercial property like a neighbourhood corner store, shop or convenience store in front, behind or beside.
- **Moderate**
Property receives a moderate commercial influence factor if it has
 - two small commercial properties like a neighbourhood corner store, shop or convenience store or
 - one large commercial property like a neighbourhood strip mall, hotel or fast food facility in front, behind or beside.
- **Major**
Property receives a major commercial influence factor if it has one of the following or a combination of
 - three or more commercial properties that create minor influence,
 - two or more commercial properties that create moderate influence or
 - one commercial property like a mall, box centre or bar in front, behind or beside.

Industrial influence

A property is in close proximity to an industrial property.

- **Minor**
Property receives a minor industrial influence factor if it has one industrial property or vacant industrial land in front, behind or beside.
- **Moderate**
Property receives a moderate industrial influence factor if it has two or three industrial properties in front, behind or beside.
- **Major**
Property receives a major industrial influence factor if it has one of the following or a combination of
 - one industrial property that emits a large amount of pollution or smell (for example, the Gold Bar Wastewater Treatment Plant) or
 - more than three industrial properties in front, behind or beside.

Institutional influence

A property is in close proximity to an institutional facility.

- **Minor**
Property receives a minor institutional influence factor if it has one institution like a church, elementary school, ski hill or community hall in front, behind or beside.
- **Moderate**
Property receives a moderate institutional influence factor if
 - it has two institutions like a church, elementary school, ski hill or community hall or
 - one institution like a high school, junior high school, recreation facility, community pool and stand-alone police station in front, behind or beside.
- **Major**
Property receives a major institutional influence factor if it has one of the following or a combination of
 - three or more institutions that create minor influence,
 - two or more institutions that create moderate influence or
 - one major institution (for example, a large sports facility like Commonwealth Stadium or Telus Field, a post-secondary institution, a hospital or other emergency facility) in front, behind or beside.

LRT influence

A property is in close proximity to Edmonton's LRT system.

- **Abutting**
Property backs directly onto or is separated from an LRT right of way only by parks, green spaces, walking trails or walkways.
- **Across from**
Property is separated from an LRT right of way by a road or lane. The separation by a road or lane could also include a park, green space and walking trail.

Multi-residential influence

A property is in close proximity to a multi-residential property (condominiums, rental apartments or rental row houses).

Multi-residential properties considered for this influence must

- abutt a property; or
- be located across lanes or roads with minor or moderate traffic counts; or
- be within 50 metres of a property and separated by utility right of ways, parks, lakes or other green spaces; and
- not be individually titled when it comes to single-family triplexes, fourplexes and row houses.

This classification is based on the total unit count from the adjacent multi-residential property and any other multi-residential properties contiguous to it (or separated only by small gaps of land like lanes, greenbelts or walkways).

- **Minor**
Property is in close proximity to multi-residential properties with a total unit count of four to 30.
- **Moderate**
Property is in close proximity to multi-residential properties with a total unit count of 31 to 75.
- **Major**
Property is in close proximity to multi-residential properties with a total unit count of more than 75.

Railway influence

A property is in close proximity to a railway.

- **Minor**
Property backs directly onto or is adjacent to a rail right of way with single or multiple rail lines. Property also could be separated from the rail right of way by a road or lane.
- **Moderate**
Property directly backs onto or is adjacent to a railway yard or switching station. Property also could be separated from the railway yard or switching station by a road or lane.

Traffic influence

A property is adjacent to a traffic source. We assign these factors according to the latest City traffic count data [https://www.edmonton.ca/transportation/traffic_reports/traffic-reports-flow-maps.aspx].

- **Minor**
Property is adjacent to interior roads with recorded traffic flows of 1,500-5,000 vehicles per day or with Edmonton Transit System bus routes.
- **Moderate**
Property is adjacent to neighborhood collector roads with recorded traffic flows of 5,001-15,000 vehicles per day.
- **Major**
Property is adjacent to main arterial roads (for example, 50th Street, 170th Street or 97th Street) with recorded traffic flows of 15,001-50,000 vehicles per day.
- **Extreme**
Property is adjacent to freeways (for example, Whitemud Drive or Yellowhead Trail) with recorded traffic flows of more than 50,000 vehicles per day.
- **Anthony Henday Drive**
Property is adjacent to the Anthony Henday Drive ring road.

Utility influence

A property is in close proximity to utilities.

- **Minor**

Property receives a minor utility influence factor if it is adjacent to underground utilities (like high pressure pipelines) generally located within a green belt.

Municipal utility services such as low-voltage power lines, gas lines, telecommunications lines and municipal water, sanitary and storm sewer lines are not included in this category.

- **Moderate**

Property receives a moderate utility influence factor if it is adjacent to overhead transmission lines generally located within a green belt or if it's adjacent to telecommunication transmission towers.

Municipal utility services such as low-voltage power lines, gas lines, telecommunications lines and municipal water, sanitary and storm sewer lines are not included in this category.

- **Substation, minor**

Property receives a substation, minor utility influence factor if it is adjacent to a utility substation other than an overhead transmission line substation. These substations include municipal utility services such as low-voltage power substations, gas substations, telecommunications substations and municipal water, sanitary and storm sewer substations

- **Substation, major**

Property receives a substation, major utility influence factor if it is adjacent to an overhead transmission line substation.

Walkway influence

A property is next to a walkway.

Walkways are less than eight metres (26 feet) wide and located between two residential properties. For widths over eight metres, refer to the Greenbelt Influence definition.

- **Minor**

Property shares a border with a walkway that connects—either directly or as part of a trail system—one residential area to another or is used as an access point to greenbelts, parks, ravines or the river valley.

- **Moderate**

Property shares a border with a walkway that connects—either directly or as part of a trail system—one residential area to areas with commercial or institutional uses or major roadways.

Lot characteristics		
Effective zoning	Lot location	Lot size
Multiple-unit	Semi-detached	

The impact of a lot characteristic may vary by other Factors Affecting Value. The following lot characteristics affecting assessment value are as listed (alphabetically):

Effective zoning: Effective zoning is an internal coding applied to reflect the current use and/or development of a parcel. Effective zoning will generally reflect the actual zoning of a parcel, but may differ on properties with a legal non-conforming use, Direct Control zoning or in other limited circumstances. Refer to the appendix for further zoning information.

Lot Location

- **Corner lot**

Land is located at the intersection of two public roadways, other than lanes.

For a detailed definition, see the Edmonton Zoning Bylaw 12800 (part 1, section 6.1).

This variable doesn't apply to manufactured homes.

Lot size

Lot size is the total size of land.

The calculation of this area is done by the City's Global Information System (software for analyzing geographical data) and based on the legal description of the property.

This variable doesn't apply to manufactured homes.

Multiple-unit

- **Duplex**

A property is a duplex: both sides are on one title.

- **Duplex with secondary suites**

A property is a duplex, both sides are on one title, with secondary suites.

- **Multi-unit house (3-4 units)**

A property is a single-family home with three or four self-contained units or a triplex on one title.

Semi-detached

- **Two units**

A property is one side of a duplex and is not on the same title as the other side.

- **3+ units**

A property is a single-family property in a row house complex, with each unit on a separate title.

Improvements		
Air conditioning	Brick exterior	Building areas and sizes
Built-in audio/visual systems	Condition of improvement	Effective year built
Elevators	Fireplaces	Heritage homes
Market building class (MBC)	Permanent manufactured home	Quality classifications
Quality upgrade	Replacements (renovations)	Roof finish
Secondary suites	Unit location	Walkout basement type
Walkout basement location	Zoned heating system	Year built

The impact of an improvement may vary by other Factors Affecting Value. The following improvement characteristics affecting assessment value are as listed (alphabetically):

Air conditioning

Air conditioning is a central system for maintaining a cool atmosphere in a building typically by controlling the humidity, ventilation and temperature levels.

Brick exterior

All exterior walls of a house have brick or stone finish.

This factor affects assessed value only on homes of good custom (7), expensive (8) and luxurious (9) quality.

Building areas

Building area measurements are based on the external building envelope measurements, less any internal missing floor area (Stairwells are considered as assessable net area and are not removed as part of internal missing floor area). The following building areas are factored into the assessment:

- **Building net area:** Building net area is the total above-grade liveable area of a house.
- **Basement area:** The basement is the area of a house that is either completely or partially below the ground floor.
- **Basement finished area:** A house has a finished basement. If a basement has been designed to function as a habitable space, either during construction or at a later point, we consider it to be finished.
- **Partial basement area:** A partial basement means that only a portion of the total ground floor is located above it. The majority of partial basements are found in homes built prior to 1950. They were usually created to only accommodate a furnace and are typically used for storage.
- **Lower level area:** A house has a lower level area. In split-level houses, this floor is located partially below grade.

- **Lower level finished area:** A house has a finished lower level area. If this area has been designed to function as a habitable space, either during construction or at a later point, we consider it to be finished.
- **Loft area:** A loft is an open space in a house usually without any internal walls.
- **Attached garage area:** Garages are walled, roofed structures typically with large rolling doors built for storing vehicles.
An attached garage is built on grade as part of the structure of a house. It usually shares a roof or at least one common wall with a house.
- **Detached garage area:** Garages are walled, roofed structures typically with large rolling doors built for storing vehicles.
A detached garage is a stand-alone structure.
- **Basement garage area:** Garages are structures typically with large rolling doors built for storing vehicles.
A basement garage is built as part of the basement of a house—partially or completely below grade.
- **Lower level garage area:** Garages are structures typically with large rolling doors built for storing vehicles.
A lower level garage is built as part of the lower level of a house—partially or completely below grade.
- **Detached garage upper area:** A detached garage on a property has an upper area.
- **Attached carport area:** Carports are roofed, open structures without enclosed walls that are built to offer limited protection from the elements for vehicles or other storage.
An attached carport is physically attached to a house, garage or another structure.
- **Detached carport area:** Carports are roofed, open structures without enclosed walls that are built to offer limited protection from the elements for vehicles or other storage.
A detached carport is a stand-alone structure.
- **Pool building area:** A swimming pool building is built with a purpose to house an indoor swimming pool.
- **Pool area:** Swimming pools are structures designed for swimming in.
- **Solarium area:** Solariums are glass-enclosed rooms (with glass walls and roof) that form part of an extension to an original house.
- **Sunroom area:** Sunrooms are glass-enclosed rooms covered by a conventional roof that form part of an extension to an original house.
- **Enclosed veranda area:** A property has an enclosed veranda. An enclosed veranda is usually protected by a roof and extends along an exterior wall of any storey of a house. The City doesn't assess enclosed verandas of three square metres and smaller.
- **Open veranda area:** An open veranda is an unheated, open-air, outdoor space that has railing, is protected by a roof and extends along an exterior wall of any storey of a house. The City doesn't assess enclosed verandas of three square metres and smaller.

Built-in audio/visual systems

- **Home entertainment system**
A house has dedicated electrical wiring for the purpose of connecting a TV or projection screen to a built-in stereo system.
- **Home theatre**
A house has dedicated space for a theatre-style seating arrangement—usually single-tiered and on a raised theatre-style floor—and dedicated electrical wiring for audio-visual systems.
- **Private cinema**
A house has a dedicated room for a theatre-style seating arrangement on multi-tiered theatre-style floors. That room could have dedicated electrical wiring for audio-visual systems, acoustic soundproofing, custom lighting and architectural features.

Condition of improvement

Condition reflects how well a house or garage has been maintained over time.

- **Poor**
House or garage is considered borderline derelict—with many items deteriorated to a point where major repairs and replacements are needed to keep the improvement habitable.
- **Fair**
House or garage shows that general maintenance, typical for the age of the improvement, has not been performed. As a result, the improvement shows the signs of structure decay, has reduced utility and requires rehabilitation.
- **Average**
House or garage shows that general maintenance, typical for the age of the improvement, has taken place. Some minor repairs or rehabilitation of some components may be needed.
- **Good**
House or garage has been very well maintained for its age.

Effective year built

The effective year built is the age of a house adjusted for additions or the age of the foundation—when the blending of the original area with the new area is required.

When the effective year built differs from the original year built, property assessors use the effective age in determining the value of the property.

It allows not only to compare the subject property to a typical property built that year but also take into consideration the overall usability and condition of the house.

Elevators

Elevator is a type of enclosed and automated vertical transportation apparatus built into the structure of the house to move people between floors.

Fireplaces:

- **Wood or gas fireplaces**
A house has a number of wood-burning or gas fireplaces.
This quantity doesn't include wood stoves or electric fireplaces.
- **Electric fireplace**
A house has one or several electric fireplaces. Electric fireplaces are built-in, electric heaters that mimic fireplaces that burn coal, wood or natural gas.

Heritage Homes

A property is a historic resource in Edmonton as identified by the City of Edmonton and the Edmonton Historical Board (www.edmonton.ca/heritageinventory).

- **Inventory**

Property is included in the Inventory of Historic Resources in Edmonton. The inventory is a list of resources that merit conservation because they are of architectural or social significance to the development of Edmonton and its neighbourhoods but are not legally protected.

- **Register**

Property is included in the Register of Historic Resources in Edmonton. It is designated as a Municipal Historic Resource or a Provincial Historic Resource, is protected from demolition or inappropriate alteration and should be well maintained.

Market building class (MBC)

Market building class describes an architectural type of a house.

Detached structures 1, 1-1/2, 1-3/4 storey

- 1 STY BSMT – 1 storey (bungalow) with basement
- 1 STY NOBSMT – 1 storey (bungalow) without basement
- BI-LEVEL – 1 storey, split-level entry, with basement
- SPLITLEVEL CRWL – 1 storey, split levels, with crawlspace
- SPLITLEVEL – 1 storey, split levels, with no crawlspace
- 1.5 STY BSMT – 1-1/2 storey with basement
- 1.5 STY NOBSMT – 1-1/2 storey without basement
- 1.75 STY BSMT – 1-3/4 storey with basement
- 1.75 STY NOBSMT – 1-3/4 storey without basement

Detached structures 2, 2-1/2, 2-3/4 storey

- 2 STY BSMT – 2 storey with basement
- 2 STY NOBSMT – 2 storey without basement
- 2.5 STY BSMT – 2-1/2 storey with basement
- 2.5 STY NOBSMT – 2-1/2 storey without basement
- 2.75 STY BSMT – 2-3/4 storey with basement
- 2.75 STY NOBSMT – 2-3/4 storey without basement

Detached structures 3 storey

- 3STY BSMT – 3 storey with basement
- 3STY NOBSMT – 3 storey without basement

Duplex structures 1, 1-1/2 storey

- 1STY BSMT DUP SXS – 1 storey duplex, side by side, with basements
- 1STY NOBSMT DUP SXS - 1 storey duplex, side by side, without basements
- DUP BILEVEL SXS – 1 storey duplex, side by side, split-level entries, with basements
- SPLT CRWL DUP SXS - 1 storey duplex, split levels, with crawlspaces
- SPLT DUP SXS - 1 storey duplex, split levels, with no crawlspaces
- 1 STY FOURPLX BSMT - 1 storey duplex, back to back, with basements
- 1 STY FOURPLX NOBSMT - 1 storey duplex, back to back, without basements
- BILEVEL FOURPLX - 1 storey duplex, split-level entries, back to back, with basements
- 1.5 STY DUPLEX – 1-1/2 storey duplex with basements
- 1.5 STY DUP NOBSMT - 1-1/2 storey duplex without basements

Duplex structures 2 storey

- 2 STY BSMT DUP SXS - 2 storey duplex, side by side, with basements

- 2 STY NOBSMT DUP SXS - 2 storey duplex, side by side, without basements
- 2 STY FOURPLX BSMT - 2 storey duplex, back to back, with basements
- 2 STY FOURPLX NOBSMT - 2 storey duplex, back to back, without basements

Duplex structures 3 storey

- 3 STY BSMT DUP SXS - 3 storey duplex, side by side, with basements
- 3 STY NOBSMT DUP SXS - 3 storey duplex, side by side, without basements
- 3 STY FOURPLX BSMT - 3 storey duplex, back to back, with basements
- 3 STY FOURPLX NOBSMT - 3 storey duplex, back to back, without basements

Multi-plex structures

- MULT SXS BSMT – 1 storey multi-plex, side by side, with basements
- MULT SXS BILEVEL - storey multi-plex, side by side, split-level entries, with basements
- MULT SXS SPLT CRWL – 1 storey multi-plex, side by side, split levels, with crawlspaces
- 2 STY MULTI SXS - 2 storey multi-plex, side by side, with basements
- 2STYMULT BK2BK BSMT - 2 storey multi-plex, back to back, with basements
- 3STY MULT SXS BSMT - 3 storey multi-plex, side by side, with basements

Manufactured homes (mobile)

- MOBILEHM SGL BSMT – Manufactured (mobile) home, single-wide, with basement
- MOBILEHM SGL NOBSMT – Manufactured (mobile) home, single-wide, without basement
- MOBILEHM DBL BSMT – Manufactured (mobile) home, double-wide, with basement
- MOBILEHM DBL NOBSMT – Manufactured (mobile) home, double-wide, without basement

Miscellaneous structures

- GARAGE – Garage accessory building
- ROWHOUSING – Rowhouse

Permanent manufactured home

A property is a permanent manufactured home where building and land belong to the property owner.

A manufactured home is a single-family home, designed and constructed to be transported on its own chassis and capable of being moved to a new location. It may be placed on a foundation pad and may be covered by a skirt.

Quality classifications

Quality points to how well a house or garage was built. It encompasses the design concept, type of materials, workmanship, interior finishes and floor plan for its era of construction.

- **Economy (1)**
Usually found in old urban neighbourhoods or rural areas, this quality class represents low-cost housing that seldom met building requirements. The house or garage is basically square or rectangular and has an inadequate floor plan with small rooms and limited or no hallways. Materials and workmanship were economy grade with little attention given to exterior or interior finishing.
- **Substandard (2)**
This quality class includes low- to moderate-cost housing where building requirements were only occasionally satisfied. The house or garage is basically square or rectangular and has a simple floor plan with relatively small rooms and limited or no hallways. Finishing materials were substandard quality, and no attention was given to decorative features.
- **Fair (3)**
This quality class satisfied demands for moderate-cost, energy-efficient housing. The house or garage is basically square or rectangular, has an adequate floor plan and has plain exterior.

Finishing materials were fair to average quality, and little or no attention was given to decorative features.

- **Standard (4)**

This quality class represents average project housing that met building requirements for the era. The house or garage is of a typical style, is generally rectangular and may include entry porches or verandas. The floor plan is functional, and finishes are normally limited to standard quality, pre-manufactured materials with a minimum number of decorative features.

- **Semi-custom (5)**

This quality class represents above-average housing that exceeded building requirements for the era. More attention to the exterior details such as breaks in the roof line may be evident. Architectural design was used in living areas. The floor plan is functional and gives a sense of spaciousness. Finishes were generally upgraded to a mixture of standard and better quality materials with decorative features. A minimum number of interior construction features may be present.

- **Custom (6)**

This quality class represents good housing that exceeded building requirements for the era. The house or garage may have been contract built. The exterior has an attractive style, often with breaks in the roof line. The floor plan is functional, with an open design concept creating a sense of spaciousness. Architectural design was used in living areas. Finishing materials and workmanship were of good quality. A number of interior features are present.

- **Good custom (7)**

This quality class represents good to expensive, energy efficient housing that is normally custom or contract built and, on occasion, may have been constructed under the supervision of an architect. The exterior style may be innovative and have breaks in the roof line. Large verandas, covered entrance ways, large or stylish columns are common. The interior design often shows originality, includes built-in features and has spacious rooms. A number of interior features are present. Attention to detail is evident. Finishes in this quality normally feature the best pre-manufactured or good to expensive materials.

- **Expensive (8)**

This quality class represents unique housing that exceeded building requirements for the era. It may have been contract built under the supervision of an architect and is commonly built on large sites in prime residential neighborhoods. The exterior often has large windows and a unique roof style. Exterior finishes are selected for their attractiveness and durability and may consist of limited amounts of costly ornamentation. The interior design is innovative with a considerable number of built-in features. Rooms are usually spacious, and the floor plan often includes special-purpose rooms. Decorative features and finishes are normally selected from expensive materials. Attention to detail is evident.

- **Luxurious (9)**

This quality class represents the ultimate in housing that exceeded building requirements for the era. It is contract built under the supervision of an architect. It is situated on large exclusive sites and is characterized by an abundance of large windows and a unique roof style. The exterior is innovative with finishes selected for attractiveness and durability including costly ornamentation. The interior design is unique and exquisite to meet individual specifications and taste. Rooms are spacious, and floor plans include special-purpose rooms including many built-in features. Finishes are of luxurious quality materials and may be imported. Decorative features and workmanship are of the highest quality with elaborate detail.

Quality upgrade

Assessors apply a quality upgrade when the interior or exterior finishes on an original construction exceed the typical finishes found in comparable structures of the same quality.

For example, when the exterior finishes of a house meet standard (4) quality, yet the house has interior finishes that are superior to what is typical in the same standard (4) quality homes in a neighbourhood, it is considered a quality upgrade.

The number and types of these differences, however, are not significant enough to meet the requirements of the next quality class (for example, to move from standard (4) quality to semi-custom (5) quality).

Replacements (renovations)

A house had a number of modernizing replacements/renovations that extend its life. Assessors take these replacements into consideration if they were done in the past few years and are still considered relevant in the marketplace.

Types of replacements include but are not limited to exterior (windows, exterior wall finish and roof finish) and interior (kitchen, bathroom, flooring, baseboards, trim, doors, electrical and electrical panel).

- **Minor**
Minimum two and maximum three replacements.
- **Moderate**
Four to six replacements.
- **Major**
Seven or more replacements.

Roof finish

Roofs could have the following finishes: asphalt, wood shake or shingle, concrete or clay tile, metal, tar and gravel, vinyl, flat roof system, rubber, slate or untreated pine shakes.

Having a premium roof finish impacts value only when a house has Custom (6) quality or lower.

Secondary suites

- **Basement area**
A secondary suite is a separate liveable area with its own cooking, sleeping and bathroom facilities and its own entrance (either from a common indoor landing or directly from the exterior of the house).

This secondary suite is located in a basement or lower level of a house.

- **Garage area**
A secondary suite is a separate liveable area with its own cooking, sleeping and bathroom facilities.

This secondary suite is located above a detached garage, on the main floor of a garage or in a garden suite. It would have its own entrance (separate from the vehicle entrance to the garage).

Unit location

A property is located as follows.

- **End unit**
Property is an end unit of an individually titled row house with three or more units.
- **Inside unit**
Property is an interior unit of an individually titled row house with three or more units.

Walkout basement type

A house has a walkout basement of the following type.

- **Full**
Basement is part of a house built on a slope. One side of the basement is fully exposed, situated above grade and has doors and windows to the outside.
- **Partial**
Basement is part of a house built on a slope. Part of the basement is partially exposed, situated above grade and has doors and windows to the outside.
- **Forced**
Basement is part of a house not built on a slope. The yard has been dug down to fully expose one of the basement walls.
- **Forced partial**
Basement is part of a house not built on a slope. The yard has been dug down to partially expose one of the basement walls.

Walkout basement location

A walkout basement in a house backs onto the following geographical features.

- **On positive site influence**
Walkout basement backs onto a golf course, park, ravine, river valley or lake.
- **No positive site influence**
Walkout basement doesn't back onto a golf course, park, ravine, river valley or lake.

Zoned heating system

A zoned heating system allows homeowners to control the temperature of each room or zone individually.

Year built

This is the year a house or garage was originally constructed. If construction spanned over several years, this is the first year of construction.

Adjustments		
Adverse topography	Auxiliary buildings	Contamination
Derelict property	Encumbrance	Irregular shape
Lack of sanitary sewer service	Lack of water service	Lot area requiring adjustment
Lot instability		

Adjustments may also be made for the following:

Adverse topography

Adverse topography indicates a property has certain topographical constraints that are not typical for the area and negatively affect the overall suitability of land for residential development.

These constraints may include, but are not limited to, significant slopes or wetland subsoil conditions resulting from sloughs, ponds and natural drainage onto the property.

- **Minor**
The adverse topography does not significantly impede developmental potential of the affected area. The area still provides some benefit to the owner, such as use or enjoyment of the land.
- **Moderate**
The adverse topography has a potential to significantly impede developmental potential of the affected area. However, the area still provides some benefit to the owner, such as use or enjoyment of the land.
- **Major**
The adverse topography significantly impedes developmental potential of the affected area. The area provides no reasonable benefit to the owner.

Auxiliary buildings

Auxiliary buildings include structures not typically found on most residential properties.

They could include barns, quonsets, greenhouses, warehouses and other storage structures typically found on rural residential properties but not used in farming operations.

Assessors value auxiliary buildings separately using the cost approach and then add that value to the total value of the property.

Contamination

Contamination signals that a property is affected by undesirable or hazardous environmental circumstances that have occurred from an outside source beyond the control of the property owner.

Derelict property

An improvement may constitute a derelict property where the improvement is unfit for occupancy and demonstrates severe deterioration to its physical condition. Derelict properties will generally have exterior doors and windows boarded up, and will often be uninhabitable on the basis of an order from Alberta Health Services, a Safety Codes Officer, or the City of Edmonton Sustainable Development Department, Community Standards Branch, or Fire Rescue Service.

Encumbrance

A property has a registered encumbrance on title that runs with the land, such as an easement or restrictive covenant. This encumbrance and the area of the lot that it affects are atypical for similar properties in the area.

Encumbrance does not include municipal utility services—such as low-voltage power, gas, telecommunication, water, sanitary sewer and storm sewer lines—that typically serve the property.

- **Minor**
The encumbrance does not significantly impede developmental potential of the affected area. The area still provides some benefit to the owner, such as use or enjoyment of the land.
- **Moderate**
The encumbrance has a potential to significantly impede developmental potential of the affected area. However, the area still provides some benefit to the owner, such as use or enjoyment of the land.
- **Major**
The encumbrance significantly impedes developmental potential of the affected area. The area provides no reasonable benefit to the owner.

Irregular shape

A property is of irregular shape, which affects the overall suitability of land for residential development.

Lack of sanitary sewer service

A property does not have sanitary sewer services.

Servicing refers to the utility infrastructure available to a property. Property is considered serviced if a branch (stub) line from the City of Edmonton or EPCOR main line to the property line exists.

Lack of water supply service

A property does not have water supply services.

Servicing refers to the utility infrastructure available to a property. Property is considered serviced if a branch (stub) line from the City of Edmonton or EPCOR main line to the property line exists.

Lot area requiring adjustment

A property received an assessment adjustment to a portion of the total lot size due to the negative impacts of encumbrance, adverse topography or irregular shape.

Lot instability

Lot instability signals that land at the top of bank area of a property has experienced slope movement or erosion; therefore, the bearing capacity of the ground became diminished. Any lot instability must occur on the property being assessed and is applied only if lot instability has already occurred.

- **Minor**
Land has experienced slope movement or erosion, which:
 - (a) is apparent and more than incidental in scope but does not immediately threaten structures or the use of the amenities on that property; or
 - (b) has led to ongoing monitoring by a geotechnical professional to ensure continued slope stability.
- **Moderate**
Land has experienced slope movement or erosion, which:
 - (a) impairs or precludes use of a significant portion of the developed part of the property;
 - (b) has resulted in ongoing monitoring by Safety Codes Officers; or
 - (c) poses a risk to the ongoing safe occupancy of the house or primary structure on the property.
- **Major**
Land has experienced severe slope movement or erosion, which:
 - (a) has rendered a substantial portion of the top of bank area of the property unusable, hazardous or in need of substantial stabilization work, as a result of a landslide or major slope failure;
 - (b) has subjected the property to a Safety Codes Act order that requires ongoing geotechnical monitoring regarding the continued use of the property or its structures; or
 - (c) made the house unsafe for continued occupancy, or made any continued occupancy contingent upon compliance with a Safety Codes Act order.

Sample Assessment Detail Report

In the nine residential market areas, factors and variables were analyzed to determine those that affect value in each market area. On the sample shown below, the factors and variables used to calculate each individual property assessment are displayed in the Direct Sales Approach Summary section of each property's *Assessment Detail Report*.

Property Assessment Detail Report Assessment and Taxation



Account **00000000**

Report Date	January 2, 2019
2019 Assessed Value	\$405,500
Date of Issue	January 2, 2019
Property Address	00000 00 AVENUE NW
Legal Description	Plan: 0000000 Block: 00 Lot: 00
Neighbourhood	Rutherford
Assessment Class	RESIDENTIAL
Land Use	100% Single-family, detached house
Zoning	RSL - Residential Small Lot District
Effective Zoning	RSL - Residential Small Lot District
Taxable Status	January 1 - December 31, 2019; FULLY TAXABLE
Unit of Measurement	METRIC (metres, square metres)

page 1 of 1

Factors Used to Calculate Your 2019 Assessed Value

		MARKET VALUE APPROACH	DIRECT SALES
VARIABLE	FACTOR	TYPE	
Neighbourhood	RUTHERFORD	Site	
Effective zoning	RSL	Site	
Lot size	353	Site	
Building net area	145	Building	
Basement area	73	Building	
Market building class	2 STY BSMT	Building	
Quality	STANDARD (4)	Building	
Condition	AVERAGE	Building	
Year built	2012	Building	
Effective year built	2012	Building	
Roof finish	ASPHALT	Building	
Attached garage area	38	Building	

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Revision History

February 21, 2019 - removed Provincial Quality Standards section

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Appendix

Zone Chart: Residential

Residential Zonings	
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

*For zonings not listed above, please see zoning bylaw 12800.

Residential Zonings	
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
RMH	Mobile Home Zone (s.250) is to provide for Mobile Homes developed within a Mobile Home Park or Mobile Home Subdivision.

*For zonings not listed above, please see zoning bylaw 12800.

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 (m²)
1 foot (ft) = 0.3048 metres (m)	1 acre (ac) = 4,046.86 square metre (m²)
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 (m²)