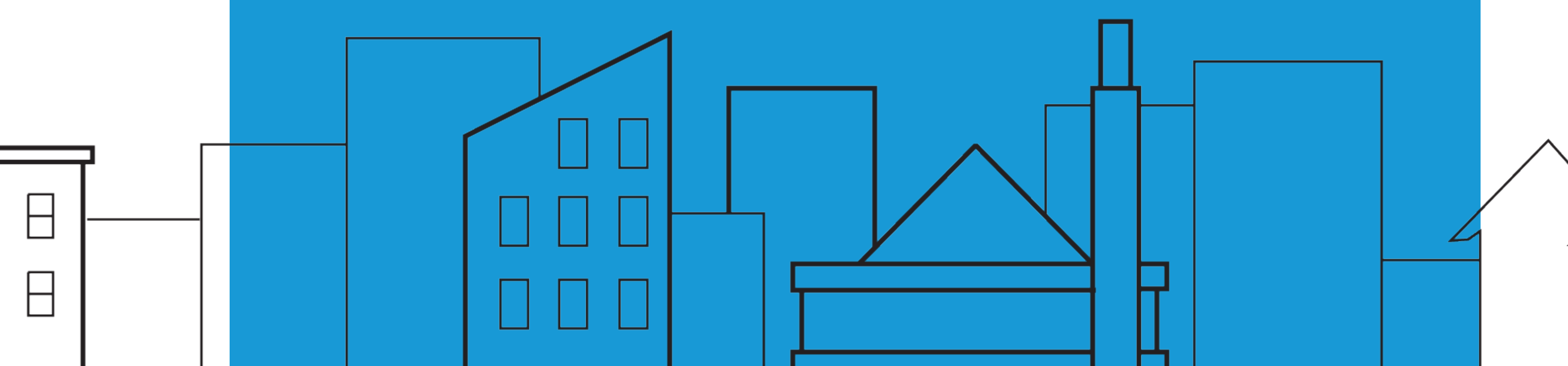
2026 ASSESSMENT METHODOLOGY

RESIDENTIAL IMPROVED

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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Scope

This guide explains how Residential Improved properties are valued for assessment purposes. The guide is intended as a tool and complements the assessor's judgment in the valuation process. The **Valuation Date** is the legislated date of July 1, 2025.

Introduction

Property assessments in the City of Edmonton are prepared in accordance with the requirements of the Municipal Government Act, R.S.A. 2000, c. M-26, (hereinafter "MGA") and the *Matters Relating to Assessment and Taxation Regulation, 2018*, Alta Reg 203/17, (hereinafter "MRAT"). The MRAT regulation establishes the valuation standard to be used, defines the procedures to be applied, and proposes objectives for the quality to be achieved in the preparation of assessments. The MGA requires the municipality to prepare assessments that represent market value by application of the mass appraisal process. All assessments are expected to meet quality standards prescribed by the province in the MRAT regulation.

Property assessments represent:

- an estimate of the value;
- of the fee simple estate in the property;
- as the property existed on December 31, 2025;
- reflecting typical market conditions;
- as if the property had been sold on July 1, 2025;
- on the open market;
- from a willing seller to a willing buyer.

The assessment is a prediction of the value that would result when those specific, defined conditions are met.

The legislation requires the City of Edmonton to assess the fee simple estate.

> "Fee simple interest [is] absolute ownership unencumbered by any other interest or estate… leased fee interest [is] the ownership interest held by the lessor, which includes the right to the contract rent specified in the lease plus the reversionary right when the lease expires… leasehold interest [is] the interest held by the lessee (the tenant or renter) through a lease conveying the rights of use and occupancy for a stated term under certain conditions."
>
> *Appraisal Institute of Canada,* ***The Appraisal of Real Estate Third Canadian Edition,*** *Vancouver, Canada, 2010, page 6.4*

Both *market value* and *property,* along with additional terms are defined in the *MGA* and *MRAT*:

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)*

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

> 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, this includes: rights to be valued, effective date of valuation, and any limiting conditions.
Data Collection	Mass appraisal requires a 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 Model

A valuation model creates an equation of variables, factors and coefficients that explains the relationship between estimated market value and property characteristics. An assessed value is then calculated by applying the appropriate valuation model to individual properties within a property type.

s31	(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	Information prescribed ... does not include coefficients ***MRAT**, s.33(3)*

Valuation Model	• variables are identified from property characteristics • statistical analysis determines how variables affect market value • factors and coefficients are determined • the resulting valuation models are applied to property characteristics

Property Groups

Residential Improved Properties are properties that:

- contain three or less dwelling units, or
- contain four to eight dwelling units, where at least one of the dwelling units is significantly different in terms of size, style, and intended use.

A dwelling unit is a self-contained unit consisting of one or more rooms used as a bedroom, bathroom, living room, and kitchen. Also referred to as the number of suites.

For example

- ➢ A front to back duplex with two additional basement suites and a backyard house would be a residential improved property.
- ➢ A 3 unit triplex would be a residential improved property.
- ➢ An 8 unit rowhouse development would be considered a multi-residential property.

Approaches to Value

The approaches to determine market value are the direct comparison, income, and cost approaches.

Direct Comparison 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.

Direct Comparison Approach

For this property group, the assessment is determined using the direct comparison approach. It is the most appropriate method of valuation for Residential Improved Properties 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 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, 2020 to June 30, 2025 in valuing Improved Properties. 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.

Assessment Classification

Section 297 of the MGA requires that a property must be assigned one or more of the following assessment classes:

(a) class 1 - residential;
(b) class 2 - non-residential;
(c) class 3 - farm land;
(d) class 4 - machinery and equipment.

The different assessment classes are defined in section 297(4) of the MGA. The City of Edmonton Charter, 2018 Regulation, Alta Reg 39/2018 (Charter), except for the purposes of section 359 and Division 5 of Part 9 of the MGA, modifies the section 297(4) definitions for the different assessment classes.

Pursuant to section 297(2) of the MGA and Bylaw 19519, the residential class has been divided into subclasses. Bylaw 19519 defines the Residential, Mature Area Derelict Residential, and Other Residential subclasses.

The three assessment subclassifications of residential property in Edmonton:

- Residential
- Other Residential
- Mature Area Derelict Residential

Assigning assessment classes requires a consideration of the class and subclass definitions and related sections in section 297 of the MGA, the Charter, Bylaw 19519, and the Edmonton Zoning Bylaw No. 20001, including Overlays.

Residential
A residential property is all or part of a property where neither industrial, commercial nor farming operations take place and the property:

- is actually used for permanent living accommodation;
- is vacant land with a primary permitted use under the Edmonton Zoning Bylaw for permanent living accommodation, but not vacant land with multiple primary permitted uses; or
- has permanent living accommodations as a permitted or discretionary use under the Edmonton Zoning Bylaw and a development permit has been issued or construction has commenced to build permanent living accommodations.[1]

Permanent Living Accommodation consists of a self-contained dwelling unit having one or more rooms accommodating sitting, sleeping, sanitary facilities, and a kitchen.

Residential Improved properties also include "commercial in residential property" that are properties that have the physical characteristics of a dwelling unit but are primarily used for industry or commerce purposes.

Zoning

The rules and regulations for land development within Edmonton are contained in the Zoning Bylaw, No. 20001.

> **Zone:** Zone means a specific group of listed Uses and Development Regulations that regulate the Use and Development of land within specific geographic areas of the City...
> ***Zoning Bylaw No. 20001****, pt. 8.20*

Residential land use zones vary in part due to density.

[1] *City of Edmonton Charter, 2018 Regulation, AR 39/2018*, s. 4(16)(c) modifies section 297(4)(b) and (c) of the *Municipal Government Act*, RSA 2000, c M-26, except for the purposes of section 359 and Division 5 of Part 9 of the *MGA*.

> **Density:** Density means, when used in reference to Residential development, the number of Dwellings on a Site, expressed as Dwellings per hectare.
>
> ***Zoning Bylaw No. 20001****, pt. 8.20*

Not all properties conform to the zoning use set out in the Edmonton Zoning Bylaw. When property doesn't conform to the zoning bylaw, property assessors apply effective zoning. Effective zoning helps ensure that your property is grouped with and compared to similar properties—based on the current use of your land and not on what is permitted to be developed (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)*

Variables

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

• Location • Positive site influences • Negative site influences	• Lot characteristics • Improvements • Adjustments

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
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 in the appendix. A valuation model was created for each market area.

Neighbourhood
A Neighbourhood is a geographical area as defined by the City of Edmonton. Maps identifying these neighbourhood boundaries are accessible on the City website, http://maps.edmonton.ca/map.aspx (choose "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, *2025 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, typically 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, *2025 Rural Residential – Study Areas*.

- **Manufactured home study areas:** Manufactured home properties are identified by their assigned property use code ('100% Manufactured home (building only')). 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 2025 Multi-Residential Manufactured Home Park Land assessment methodology guide). The manufactured home group consists of five manufactured home parks. 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, 2025 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 Variables. 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.
- **Across from, major**
  Property is separated from a golf course by a road or lane with traffic counts equal to or less than 5,000. The separation by the road or lane could also include a park, green space or walking trail.
- **Across from, minor**
  Property is separated from a golf course by a road with traffic counts greater than 5,000. The separation by the road could also include a park, green space or 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. The greenbelt influence does not include areas used for overhead transmission lines, parks, lakes, ravines, walkways or the river valley.

For widths below eight metres, refer to the Walkway influence definition. For widths over 30 metres, refer to the Park influence definition.

Lake influence
A property is in close proximity to a lake or stormwater facility.

- **Abutting**
  Property backs directly onto a lake or stormwater facility.
- **Abutting, minor**
  Property backs onto a lake or stormwater facility but is separated from it by a park, green space or walking trail.
- **Across from**
  Property is separated from a lake or stormwater facility by a road or lane with traffic counts less than 15,000. The separation by a road or lane could also include a park, green space or 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 berms, concrete wall structures and corrugated steel wall structures or their combination with a minimum combined height of 1.8 meters (6 feet). Noise attenuation barriers do not include wooden screen fences typically erected by either the City or property owners.

- **Minor**
  The barrier is between 1.8 and 3 meters (6 and 10 feet) high and is located on the property line.
- **Moderate**
  The barrier is between 1.8 and 3 meters (6 and 10 feet) high when measured from the side that faces the noise source. Or, the barrier is between 3 and 6 meters (10 and 20 feet) high and is located on the property line.
- **Major**
  The barrier is between 3 and 6 meters (10 and 20 feet) high when measured from the side that faces the noise source. Or, the barrier is more than 6 meters (20 feet) high and is located on the property line.
- **Extreme**
  The barrier is more than 6 meters (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. They may or may not have walking trails. Parks exclude greenbelts, and any areas used for overhead transmission lines.

- **Abutting, major**
  Property has a common boundary with a park. The park 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.
- **Across from, major**
  Property is separated from a park by a road or lane with traffic counts less than 15,000. The park is more than 0.75 hectares (1.85 acres) in total size and is at least 30 metres (98 feet) wide.
- **Abutting, minor**
  Property has a common boundary with a park. The park 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. However, the portion of the park that abuts the property is less than 30 metres (98 ft) wide when measured from the property line.
- **Across from, minor**
  Property is separated from a park by a road or lane with traffic counts less than 15,000. The

park 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 portion of the park is less than 30 metres (98 ft) wide.

- **Abutting, recreational**
  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.

- **Across from, recreational**
  Property is separated from a park or green space by a road or lane with traffic counts less than 15,000. The park or green space is 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 of Edmonton's North Saskatchewan River Valley and Ravine System Protection Overlay).

- **Abutting**
  Property backs directly onto a portion of a ravine or is separated from it by parks, green spaces or walking trails. The ravine influence is "abutting" when the portion of the ravine is more than 50 metres (164 feet) wide.

- **Abutting, minor**
  Property backs directly onto a portion of a ravine or is separated from it only by parks, green spaces or walking trails. The ravine influence is "abutting, minor" when the portion of the ravine is less than 50 metres (164 feet) wide.

- **Across from, major**
  Property is separated from a ravine by a lane or one or more roads with traffic counts equal to or less than 5,000. The separation by the road or lane may also include parks, green spaces and walking trails.

- **Across from, minor**
  Property is separated from a ravine by one or more roads with traffic counts greater than 5,000. The separation by the 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 of Edmonton's North Saskatchewan River Valley and Ravine System Protection Overlay).

- **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 Rossdale, 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.

- **Across from, major**
  Property is separated from the boundaries of the river valley by a lane or one or more roads

with traffic counts equal to or less than 5,000. 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 Rossdale, Riverdale and Cloverdale), it receives a major river valley influence factor if it is separated from the bank of the North Saskatchewan River by the road or lane. This separation may also include parks, green spaces, wooded areas, walking trails and golf courses.

- **Across from, minor**
  Property is separated from the boundaries of the river valley by one or more roads with traffic counts greater than 5,000. 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 Rossdale, Riverdale and Cloverdale), it receives a minor river valley influence factor if it is separated from the bank of the North Saskatchewan River by the road. 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 Variables. The following negative site influences affecting assessment value are as listed (alphabetically):

Cemetery influence
A property is abutting or directly across from a cemetery.

Commercial influence
A property is in close proximity to a commercial property.
Commercial properties considered for this influence must
- abut a property; or
- be located directly across a road or lane; or
- be located directly across and within 50 metres of a property and separated by utility right of ways, parks, lakes or other green spaces.

The number and type of commercial properties in close proximity will determine the influence as follows.
- **Minor**
  Property is in close proximity to one commercial property like a neighbourhood office building, corner store, gas station, shop or convenience store.
- **Moderate**
  Property is in close proximity to:

    - two small commercial properties like a neighbourhood corner store, gas station, shop or convenience store, or
    - one large commercial property like a neighbourhood strip mall, hotel or fast food facility.
- **Major**
  Property is in close proximity to:
    - three or more commercial properties that fall under minor influence,
    - two or more commercial properties that fall under moderate influence, or
    - one commercial property like a mall, box centre or bar.

Industrial influence
A property is in close proximity to an industrial property.
Industrial properties considered for this influence must
- abut a property; or
- be located directly across a road or lane; or
- be located directly across and within 50 metres of a property and separated by utility right of ways, parks, lakes or other green spaces.

The number and type of industrial properties in close proximity will determine the influence as follows:
- **Minor**
  Property is in close proximity to:
    - one developed industrial property, or
    - vacant industrial land.
- **Moderate**
  Property is in close proximity to two developed industrial properties.
- **Major**
  Property is in close proximity to:
    - one industrial property that emits a large amount of pollution or smell (for example, the Gold Bar Wastewater Treatment Plant), or
    - three or more developed industrial properties.

Institutional influence
A property is in close proximity to an institutional facility.
Institutional properties considered for this influence must
- abut a property; or
- be located directly across a road or lane with traffic counts less than 15,000; or
- be located directly across and within 50 metres of a property and separated by utility right of ways, parks, lakes or other green spaces.

The number and type of institutional properties in close proximity will determine the influence as follows:
- **Minor**
  Property is in close proximity to one institutional property like a church, elementary school, ski hill, community hall or community recreation facility.

- **Moderate**
  Property is in close proximity to:
  - two institutional properties that fall under minor influence, or
  - one institutional property like a high school, junior high school, outdoor community pool or stand-alone police station.
- **Major**
  Property is in close proximity to:
  - three or more institutional properties that fall under minor influence,
  - two or more institutional properties that fall under moderate influence, or
  - one major institutional property (for example, a large sports or recreation facility like Commonwealth Stadium, Telus Field, or Terwillegar Recreation Centre, a post-secondary institution, hospital or other emergency facility).

LRT influence
A property is in close proximity to the Edmonton Light Rail Transit (LRT) system.

- **Abutting**
  Property backs directly onto an LRT right of way or is separated from it 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. The neighbouring multi-residential property can be apartments, rental rowhouse complexes or any property considered as higher-density due to its small lot size (less than 1200 sq m).

Multi-residential properties considered for this influence must

- abut a property; or
- be located directly across a road or lane with traffic counts less than 15,000; or
- be located directly across and within 50 metres of a property and separated by an open space such as utility right of ways, parks or lakes.

The total dwelling unit counts from the 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) will determine the influence as follows:

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

Railway influence
A property is in close proximity to a railway (excluding light rail or streetcars).

- **Minor**
  Property backs directly onto or is directly across from 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 directly across from 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 abutting a road, or is directly across a road and separated only by an open space such as a service road, parking lot or greenspace. The following factors are based on the 2023 Average Annual Weekday Traffic Volume Data located at
[https://www.edmonton.ca/transportation/transportation-data].

- **Minor**
  Property is abutting, or adjacent to and within 30 metres (100 feet) of a road, with a recorded traffic flow of 1,500-5,000 vehicles per day.
- **Moderate**
  Property is abutting, or adjacent to and within 91 metres (300 feet) of a road, with a recorded traffic flow of 5,001-15,000 vehicles per day.
- **Major**
  Property is abutting, or adjacent to and within 152 metres (500 feet) of a road, with a recorded traffic flow of 15,001-50,000 vehicles per day (e.g., 50th Street, 170th Street, or 97th Street).
- **Extreme**
  Property is abutting, or adjacent to and within 305 metres (1000 feet) of a road, with a recorded traffic flow of more than 50,000 vehicles per day (e.g., Whitemud Drive or Yellowhead Trail).
- **Anthony Henday Drive**
  Property is abutting, or adjacent to the Anthony Henday Drive ring road.

Utility influence
A property is in close proximity to utilities such as overhead transmission lines or substations.

- **Overhead, high voltage**
  Property receives an Overhead, high voltage utility influence factor if it is adjacent to overhead transmission lines greater than 200 kilovolts (generally located within a green belt), or if it's adjacent to telecommunication transmission towers.

  Municipal utility services such as low-voltage power lines, subtransmission 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 a high-voltage 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 a high-voltage overhead transmission line substation.

Walkway influence
A property shares a border with a walkway that connects a residential area—either directly or as part of a trail system—to commercial or institutional areas or roadways with traffic counts greater than 15,000.

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.

Lot characteristics		
Effective zoning	Lot size	

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

Effective zoning
Not all properties conform to the zoning use set out in the Edmonton Zoning Bylaw. When property doesn't conform to the zoning bylaw, property assessors apply effective zoning. Effective zoning helps ensure that your property is grouped with and compared to similar properties—based on the current use of your land and not on what it's permitted to be developed as (e.g. a legal non-conforming use). The two most common scenarios where effective zoning may be applied are:

- **Actual zoning is Direct Control (DC) or other specialized zoning**. In these cases, the most comparable zoning will be applied as the effective zoning. For example, if a DC1 zoning provision allows for development most similar to those with an CB zoning, that property will have an effective zoning of CB even though the actual zoning is DC1.

- **Legal non-conforming use**: A legal non-conforming use is one that was lawfully in existence before a new zoning bylaw came into effect. Since the lawful use existed before the zoning was changed, its legal non-conforming use may continue and an effective zone reflecting current use is applied.

Lot size
Lot size is the total size of the parcel 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 does not apply to Manufactured homes where the land and building are owned by separate parties (Manufactured home (building only)). Permanent manufactured homes are affected by this variable.

Improvements		
Air conditioning/Heat pump	Backyard Housing	Brick exterior
Building areas and sizes	Condition of improvement	Effective year built
Elevators	Fireplaces	Home theatre
Heritage homes	Market building class	Multiple-unit
Number of dwellings	Permanent manufactured home	Premium roof finish
Quality classifications	Quality upgrade	Replacements (renovations)
Semi-detached	Unit location	Walkout basement
Year built		

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

Air conditioning/Heat pump
Air conditioning is a central system for maintaining a cool atmosphere in a building by controlling temperature levels.

A heat pump is a central system for maintaining a desired atmosphere in a building by controlling the temperature through the transfer of heat from one area to another. It is capable of both heating and cooling.

Backyard housing
Backyard housing is a building containing 1 or more dwelling units, with its own entrance (either from a common indoor landing or directly from the exterior). The backyard house is typically located wholly within the rear yard, and partially or wholly within the rear setback of the applicable zone, of a residential site. Also known as garden suites.

The variables and related factors affecting the value of backyard housing include: Air conditioning, Building net area, Condition of improvement, Elevators, Fireplaces, Quality classification, and Year built.

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

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 (also known as livable area) is the total above-grade livable area of a house.
- **Basement area**: The basement forms part or all of the foundation and is located completely or partially below grade.
- **Finished basement area**: A house has a finished basement. Finished basement area is capped at 85% of Basement area to account for the portion of the area used by a mechanical room.
- **Lower level area**: A house has a lower level area. In split-level houses, this level forms part or all of the foundation and is located partially below grade.
- **Finished lower level area**: A house has a finished lower level area.
- **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 that is not a dwelling unit.
- **Pool area:** Swimming pools are structures designed for swimming in.
- **Secondary suite area (in basement):** A secondary suite is a separate dwelling unit (whether a permit has been issued or not) and may have its own entrance (either from a common indoor landing or directly from the exterior).

  This secondary suite area is located in a basement or lower level of a house.
- **Secondary suite area (in house)**: A secondary suite is a separate dwelling unit (whether a permit has been issued or not) and may have its own entrance (either from a common indoor landing or directly from the exterior).

  This secondary suite area is located on an above-grade level of a house.

- **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.
- **Open veranda area:** An open veranda is an unheated, open-air, outdoor space that has a railing, is protected by a roof and extends along an exterior wall of any storey of a house. The City does not assess open verandas of three square metres and smaller, or verandas on houses of quality 'standard' or less.

Condition of improvement

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

- **Detached garage condition**
  Condition reflects how well a detached garage has been maintained over time.
  - **Poor**
    Garage is considered borderline derelict—with many items deteriorated to a point where major repairs and replacements are needed.
  - **Fair**
    Garage shows that general maintenance, typical for the age of the garage, has not been performed. As a result, the garage shows the signs of structure decay, has reduced utility and requires rehabilitation.
  - **Average**
    Garage shows that general maintenance, typical for the age of the garage, has taken place. Repairs or rehabilitation of some components may be needed.
  - **Good**
    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. The effective age is calculated for additions using a weighted-average based on the square footage of each section. When a new house is built on top of an existing foundation, 10 years are deducted from the effective year built. When a new foundation is added to an existing house, 10 years are added to the effective year built.

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

The effective year built does not include the year built of either detached garages, basement finish, or replacements.

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

Fireplaces
A house has a number of fireplaces. This quantity doesn't include wood stoves.

Heritage home
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.

Home theatre
A house has dedicated room for a theatre-style seating arrangement—typically on a raised theatre-style floor—and dedicated electrical wiring for audio-visual systems.

Market building class
Market building class describes the building type of a house, typically based on the number of floors. It distinguishes between 1-storey houses (bungalows) and houses that are 1.5 storeys or greater. This variable only affects assessment values in the North, West, Southwest and Southeast.

Multiple-unit

- **Duplex**
  The property consists of Semi-detached housing where a building contains two principal dwelling units that share, in whole or in part, a common vertical wall. Both dwelling units are on one title.
- **Duplex with secondary suites**
  The property consists of a Duplex and two or more secondary dwelling units. All units are on one title.
- **Triplex**
  The property consists of Semi-detached housing where a building contains three principal dwelling units that share, in whole or in part, a common vertical wall. All three dwelling units are on one title.

Manufactured home
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.

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

- **Manufactured home (building only)**
  A manufactured home where the building and the underlying land are owned by separate parties.

Number of dwellings
The number of dwelling units on the property. A dwelling unit is a self-contained unit consisting of one or more rooms used as a bedroom, bathroom, living room, and kitchen. Also referred to as the number of suites.

Premium roof finish
A house has one of the following premium roof finishes: concrete or clay tile, metal, rubber, slate, cedar and other pressure-treated wooden shake or shingle.

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

Quality classifications
- **House quality**
  Quality points to how well a house was built for its era of construction. It encompasses the design concept, type of materials, workmanship, interior and exterior finishes, and floor plan. All of the descriptions below are relative to the era of construction.

  - **Fair**
    This quality class satisfied demands for low- to moderate-cost housing for the era. The house had below-average construction cost for the era; for example, the house is basically square or rectangular, has a basic floor plan and has a plain exterior. Finishing materials were below average in quality, and little or no attention was given to decorative features. The floor plan may not have been functional.

  - **Standard**
    This quality class represents average housing that met market standards for the era. The house is of a typical style, is generally rectangular in shape and may include entry porches or verandas. Finishes are normally limited to standard quality, pre-manufactured materials with a minimum number of decorative features.

  - **Semi-custom**
    This quality class represents above-average housing that exceeded market standards for the era. More attention was given to architectural design (such as breaks in the roof line, or decorative interior features such as art nooks). Finishes were generally upgraded to a mixture of standard and better quality materials. A minimum number of interior construction features may be present.

  - **Custom**
    This quality class represents housing that exceeded market standards for the era. The house may have been contract built. The exterior has an attractive style, often with

breaks in the roof line. Architectural design was used more extensively in living areas. Finishing materials and workmanship were of good quality. A number of interior features are present.

- **Good custom**
  This quality class represents housing that significantly exceeded market standards for the era. The house is normally custom or contract built and, on occasion, may have been constructed under the supervision of an architect. Large verandas, covered entrance ways, numerous breaks in the roof line, and prominent architectural features 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**
  This quality class represents unique housing that significantly exceeded market standards for the era. 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. Decorative features and finishes are normally selected from expensive materials. Significant attention to detail is evident.
- **Luxurious**
  This quality class represents the ultimate in housing that significantly exceeded market standards for the era. It may have been contract built under the supervision of an architect. The exterior 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. The interior design is innovative with a considerable number of 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.

- **Garage quality**

  Quality points to how well a detached garage was built for its era of construction. It encompasses the workmanship, materials, design and utility of the structure.

  - **Substandard**
    Materials used to build the garage in its era of construction were low to fair grade and the quality of workmanship appears substandard.
  - **Standard**
    Materials used to build the garage in its era of construction were average grade. Finishes were selected to match the house. The quality of workmanship appears average.
  - **Custom**
    Materials used to build the garage in its era of construction were good quality. Finishes were selected to match the house. The quality of workmanship appears above average.

- **Good custom**
  Materials used to build the garage in its era of construction were good to expensive. The quality of workmanship appears above average.

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, a quality upgrade will be used when the exterior finishes of a house meet standard quality, yet the house has interior finishes that are superior to what is typical in the same standard quality homes in a neighbourhood.

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 quality to semi-custom quality).

Replacements (renovations)
A house has a number of modernizing replacements/renovations that extend its life. The number and age of the replacements affect value.

- **Kitchen replacement age**
  The kitchen cabinets were replaced.
- **Bathroom replacement age**
  The bathrooms were replaced.
- **Interior finish replacement age**
  The interior baseboards, trim, and doors were replaced.
- **Flooring replacement age**
  The flooring was replaced.
- **Exterior door replacement age**
  The exterior doors were replaced.
- **Window replacement age**
  The windows were replaced.
- **Exterior wall finish replacement age**
  The exterior wall finish was replaced.

Manufactured homes categorize replacements based on the number of replacements identified above. Assessors take the age of these replacements into consideration if they are still considered to be adding value.

- **Minor**
  A manufactured home has two and three replacements.
- **Moderate**
  A manufactured home has four to six replacements.
- **Major**
  A manufactured home has seven or more replacements.

Semi-detached

- **Two units**
  A property includes part of a Duplex or Semi-detached Housing building that contains two principal dwelling units and each dwelling unit is on its own title.
- **3+ units**
  A property includes part of a Row Housing building that contains 3 or more principal dwelling units joined in whole or in part at the side, the rear, or the side and rear and each dwelling unit is on its own title.

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

A walkout basement is a basement level providing direct exterior access through one or more doors, which can be configured as either a full walkout or a forced walkout.

A full walkout basement is part of a house built on a slope, resulting in one side, or most of one side, of the basement being fully exposed and situated above grade.

A forced walkout involves excavating a portion of the yard below grade to expose part of the foundation wall.

Year built

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

- **Detached garage year built**
  This is the year a detached garage (or detached garage suite) on a property was originally constructed. If a property has multiple detached garages constructed in different years, the year built is determined using a weighted average based on the area and year of each detached garage.
- **Finished basement age**
  This is the age of the finished basement area.

Adjustments		
Adverse topography	Auxiliary buildings	Contamination
Derelict property	Encumbrance	Irregular shape
Lot area with applied adjustment	Lot instability	Servicing

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. Refer to Lot area with applied adjustment definition.

- **Minor**
  The adverse topography does not significantly impede developmental potential of the property. 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 property. 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 property. The area provides no reasonable benefit to the owner.

Note: The Adverse topography adjustment is not applied to properties located in close proximity to or within the boundaries of the North Saskatchewan River Valley or in close proximity to a ravine (land included in the City of Edmonton's North Saskatchewan River Valley and Ravine System Protection Overlay).

Auxiliary building area
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. Please see Residential - Cost Assessment Methodology.

Contamination
Contamination refers to property that has been affected by environmental contamination which includes adverse conditions resulting from the release of hazardous substances into surface water, groundwater, or soil.

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. Derelict properties are assessed at land value (See Residential Land Methodology Guide). Fire damaged properties are typically reviewed for the extent of the damage and are adjusted accordingly based upon the affected areas of the property. If fire damaged properties are unoccupied/unrepaired for at least one year then they would be reviewed and may be considered derelict if it meets the criteria listed below in bylaw 20580.

City of Edmonton Bylaw 20580 establishes and defines the "Mature Area Derelict Residential" subclass. This subclass is applied to properties with the Assessment Class of Residential and which fall into the area identified in Schedule A of the bylaw. A residential classed property falls within the Mature Area Derelict Residential subclass if it:

- contains a fully or partially constructed improvement, designed to have a residential living area, where the improvement shows serious signs of neglect, is dilapidated, falling into significant disrepair, or is uninhabitable, including but not limited to improvements:

    (a) that are deserted, or abandoned;
    (b) which are partially or fully boarded up or secured;
    (c) for which an order indicating an improvement or the property is unfit for habitation has been issued;
    (d) which were abandoned while in the process of being constructed without construction being complete; or
    (e) which were abandoned while in the process of demolition without demolition being complete.

The assessment class and the property use headings at the top of the assessment detail report will identify if a property falls into the Mature Area Derelict Residential Subclass and will appear as follows:

Assessment Class	MA DERELICT RESIDENTIAL
Property Use	100 % Derelict Class - City bylaw Residential

Bylaw 20580 is available online at Edmonton.ca

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. Refer to Lot area with applied adjustment definition.

- **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
The shape of the lot, once setbacks are accounted for, reduces the developable building area to an area that is lower than the typical developable area of similar sized lots in the same or similar location. It could be, for example, a triangular lot, L-shaped lot or a lot with a “panhandle.” Refer to Lot area with applied adjustment definition.

Lot area with applied 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 is land movement, sinking, or erosion that has diminished the bearing capacity of the ground. The lot instability attribute is applied to residential properties that abut land included in the North Saskatchewan River Valley and Ravine System Protection Overlay when there is evidence of lot instability. When multiple properties are affected by lot instability, a step-down of levels may be applied to each property. Professional lot rehabilitation may affect the level of lot instability that is applied to a property. King’s Bench decisions regarding lot instability will also be considered. The levels of lot instability are as follows:

- **Minor**
  A property has experienced movement, sinking or erosion, which:
  (a) is apparent and more than incidental in scope but does not immediately threaten improvements or the use of the property; and
  (b) has resulted in ongoing monitoring by a geotechnical professional to ensure continued stability; or
  (c) the land title includes a registered caveat acknowledging owner risk of lot instability and may include the required participation in preventative lot failure programs or homeowners association.
- **Moderate**
  A property meets the criteria for the Minor level, plus it has experienced movement, sinking, or erosion which:
  (a) impairs or precludes use of a portion of the property; and
  (b) has resulted in ongoing monitoring by geotechnical professional and/or Safety Codes Officers; or
  (c) The assessed improvements are beginning to show some signs of weakening structural integrity as a result of lot instability.
- **Major**
  A property meets the criteria for the Moderate level, plus it has experienced severe movement, sinking, or erosion which:

(a) has rendered a substantial portion of the property unusable or hazardous or in need of professional rehabilitation work; and
(b) has subjected the property to ongoing geotechnical monitoring regarding the continued use of the property and /or a Safety Codes Act order requires monitoring, or
(c) The structural integrity of the improvement has been weakened as a result of lot instability.

- **Extreme**
  A property meets the criteria for the Major level, plus it has experienced extreme movement, sinking or erosion, which:
  (a) has rendered all or a vast majority of the property unusable or hazardous or in need of professional rehabilitation work; or
  (b) the dwelling unit is unsafe for continued occupancy - there is clear evidence that the structural integrity of the dwelling unit has been severely compromised, or
  (c) has an order to vacate the dwelling unit until professional lot rehabilitation has occurred, or
  (d) an existing dwelling unit is required to be removed as a result of lot instability.

Servicing

- **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.

Sample Assessment Detail Report

In the sample shown below, the factors and variables used to calculate each individual property assessment are displayed in the Factors Used to Calculate section of each property's *Assessment Detail Report*.

- Type: Specifies whether the variable applies to the account, site or a specific building: **Account** is an adjustment that is applied to a property account. A property account includes the parcel of land and any improvements. **Site** is an adjustment that is applied to the parcel of land only. **Building** is an adjustment that is applied to the building only.
- Assessment Class: The assessment class, or classes, assigned to the property considering the class and subclass definitions and related sections in section 297 of the MGA, the City Charter, Bylaw 19519, and the Edmonton Zoning Bylaw No. 20001, including Overlays.
- Property Use: Describes the use of a property. Property Use also includes a percentage representing the assessed value of the area for each use relative to the total assessed value of the property.
- Building Number (if applicable): An identifier used to distinguish between multiple buildings on a property, used when multiple buildings exist. Buildings are categorized as houses, backyard houses (See Backyard housing), or auxiliary buildings (See Cost Methodology Guide).

202x Property Assessment Detail Report
Assessment and Taxation

Account **9999999**

Report Date	November 26	page 1 of 2
202x Assessed Value	**$403,000**	
Date of Issue	February 12	
Property Address	10000 100 AVENUE NW	
Legal Description	Plan: 9999999 Block: 99 Lot: 99	
Zoning	RSL - Residential Small Lot District	
Effective Zoning	RSL - Residential Small Lot District	
Neighbourhood	Dunluce	
Assessment Class	RESIDENTIAL	
Property Use	100% Single-family, detached house	
Taxable Status	January 1 - December 31; FULLY TAXABLE	
Unit of Measurement	METRIC (metres, square metres)	

Factors Used to Calculate Your 202x Assessed Value

MARKET VALUE APPROACH: DIRECT COMPARISON

VARIABLE	FACTOR	TYPE
Neighbourhood	DUNLUCE	Site
Effective zoning	RSL	Site
Lot size	463	Site
Building net area	144	Building
Basement area	108	Building
Finished basement area	81	Building
Finished basement age	17 YEARS	Building
Market building class	BI-LEVEL HOUSE	Building
Quality	STANDARD	Building
Condition	AVERAGE	Building
Year built	2003	Building
Effective year built	2003	Building
Fireplaces	1	Building

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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 such as paired data analysis, grouped data analysis, and secondary data analysis, statistical analysis, including graphic analysis…*
>
> ***AIC**, 2010, p. 14.2*
>
> *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**, 2010, p. 14.6*

…reliable results can usually be obtained by bracketing the subject between comparables that are superior and inferior to it.

***AIC**, 2010, p. 14.7*

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

***AIC**, 2010, p. 13.16*

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Appendix

Measurement Conversion Chart

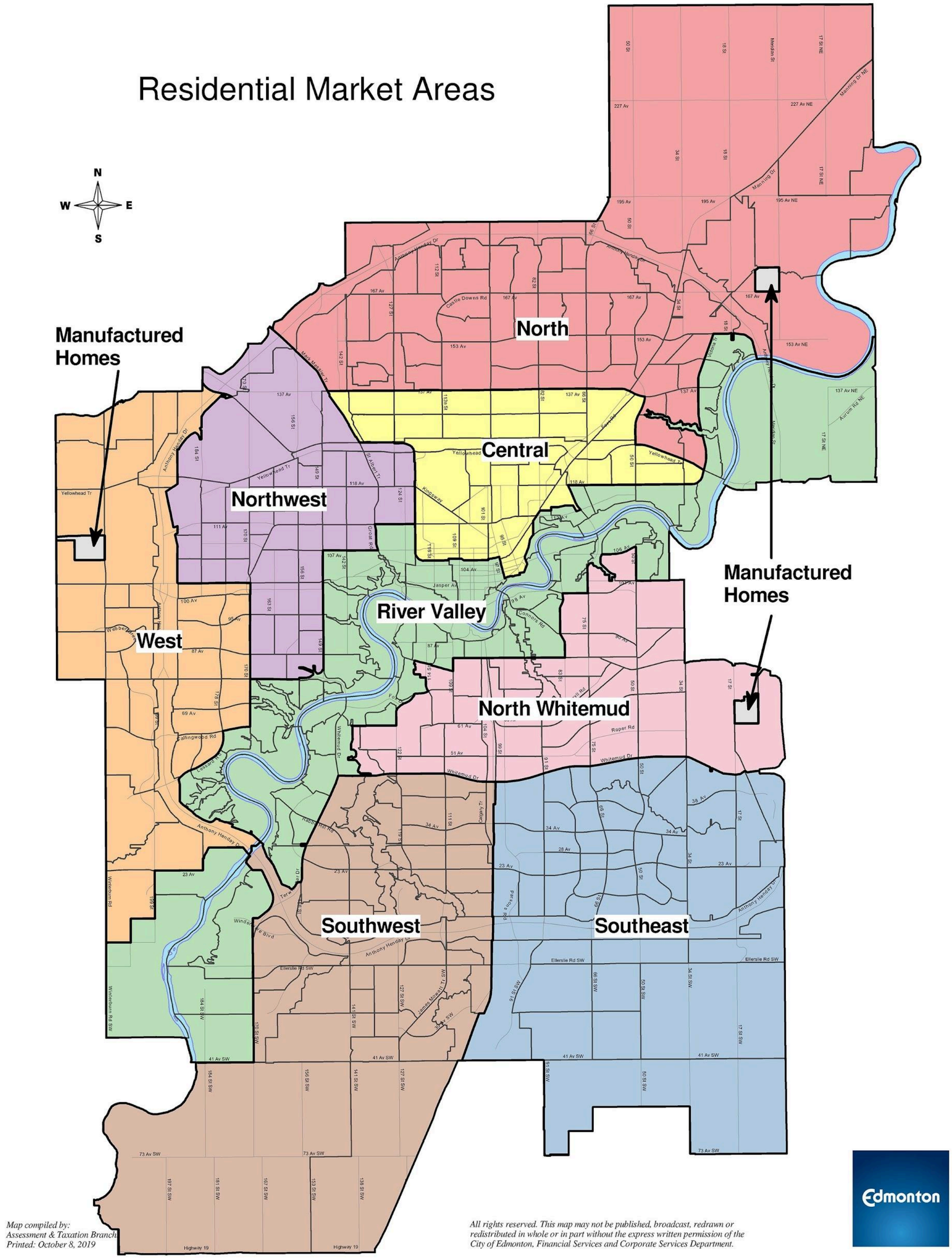
Imperial to Metric – Length
1 inch (in) = **2.54** centimetres (cm)
1 foot (ft) = **0.3048** metres (m)

Imperial Conversions
1 acre (ac) = **43,560** square feet (sqft)
1 square mile = **640** acres (ac)
1 section = **640** acres (ac)

Imperial to Metric – Area
1 square foot (sqft) = **0.09290** square metre (m^2)
1 acre (ac) = **4,046.86** square metre (m^2)
1 acre (ac) = **0.40469** hectares (ha)

Metric Conversions
1 square kilometer (sq km) = **100** hectares (ha)
1 hectare (ha) = **10,000** square metres (m^2)

Maps


Residential Market Areas
N
W
E
S
Manufactured Homes
North
Central
Northwest
West
River Valley
North Whitemud
Manufactured Homes
Southwest
Southeast
Map compiled by:
Assessment & Taxation Branch
Printed: October 8, 2019
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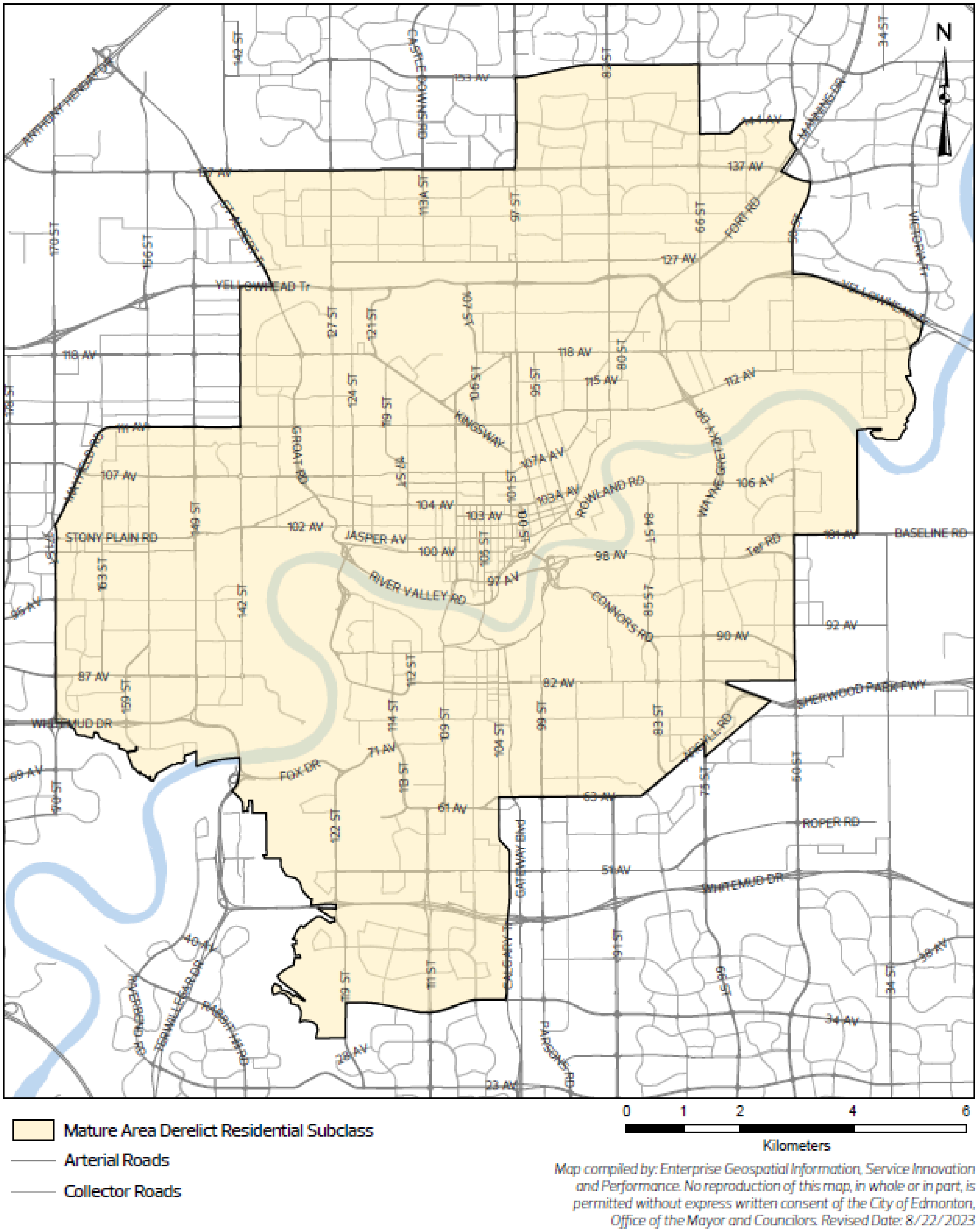
Edmonton

Schedule A: Mature Area Derelict Residential Subclass



Time Adjustment Factors

Time Adjustment Factors 2026 Residential Improved										
Date	North	Northwest	Central	West	River Valley Primary	River Valley Submarket	North Whitemud	Southwest	Southeast	Manufactured Homes
Jul 20	1.2594	1.2605	1.2605	1.2930	1.2457	1.1549	1.2605	1.2953	1.3352	1.7566
Aug 20	1.2594	1.2605	1.2605	1.2916	1.2411	1.1578	1.2605	1.2953	1.3269	1.7274
Sep 20	1.2594	1.2605	1.2605	1.2902	1.2365	1.1607	1.2605	1.2953	1.3187	1.6988
Oct 20	1.2594	1.2605	1.2605	1.2889	1.2320	1.1636	1.2605	1.2953	1.3106	1.6705
Nov 20	1.2594	1.2605	1.2605	1.2875	1.2274	1.1665	1.2605	1.2953	1.3087	1.6428
Dec 20	1.2594	1.2605	1.2605	1.2861	1.2229	1.1694	1.2605	1.2953	1.3068	1.6155
Jan 21	1.2516	1.2605	1.2605	1.2847	1.2184	1.1723	1.2605	1.2953	1.3049	1.5887
Feb 21	1.2439	1.2605	1.2605	1.2833	1.2096	1.1752	1.2605	1.2843	1.3030	1.5623
Mar 21	1.2363	1.2473	1.2473	1.2725	1.2009	1.1617	1.2473	1.2735	1.3011	1.5364
Apr 21	1.2287	1.2343	1.2343	1.2617	1.1922	1.1484	1.2343	1.2627	1.2992	1.5108
May 21	1.2211	1.2214	1.2214	1.2510	1.1836	1.1353	1.2214	1.2520	1.2831	1.4857
Jun 21	1.2136	1.2087	1.2087	1.2404	1.1751	1.1223	1.2087	1.2415	1.2673	1.4611
Jul 21	1.2061	1.1960	1.1960	1.2300	1.1666	1.1094	1.1960	1.2310	1.2516	1.4674
Aug 21	1.1987	1.1836	1.1836	1.2195	1.1582	1.0967	1.1836	1.2206	1.2361	1.4738
Sep 21	1.1913	1.1712	1.1712	1.2092	1.1498	1.0842	1.1712	1.2103	1.2209	1.4801
Oct 21	1.1959	1.1590	1.1590	1.2092	1.1415	1.0717	1.1590	1.2161	1.2314	1.4866
Nov 21	1.2004	1.1761	1.1761	1.2092	1.1474	1.0881	1.1761	1.2219	1.2420	1.4930
Dec 21	1.2050	1.1934	1.1934	1.2092	1.1534	1.1048	1.1934	1.2277	1.2527	1.4995
Jan 22	1.2096	1.2110	1.2110	1.2092	1.1593	1.1217	1.2110	1.2336	1.2634	1.5060
Feb 22	1.2141	1.2288	1.2288	1.2092	1.1653	1.1389	1.2288	1.2395	1.2427	1.5125
Mar 22	1.1949	1.2469	1.2469	1.2092	1.1714	1.1563	1.2469	1.2201	1.2223	1.5191
Apr 22	1.1760	1.2277	1.2277	1.1907	1.1540	1.1741	1.2277	1.2011	1.2022	1.5256
May 22	1.1573	1.2088	1.2088	1.1725	1.1369	1.1553	1.2088	1.1823	1.1824	1.5323
Jun 22	1.1390	1.1902	1.1902	1.1546	1.1201	1.1369	1.1902	1.1638	1.1630	1.5389
Jul 22	1.1209	1.1719	1.1719	1.1369	1.1035	1.1188	1.1719	1.1456	1.1439	1.5456
Aug 22	1.1031	1.1538	1.1538	1.1195	1.0871	1.1009	1.1538	1.1277	1.1251	1.5523
Sep 22	1.0857	1.1360	1.1360	1.1024	1.0710	1.0834	1.1360	1.1101	1.1066	1.5590
Oct 22	1.0946	1.1185	1.1185	1.0855	1.0551	1.0661	1.1185	1.0927	1.1149	1.5658
Nov 22	1.1036	1.1332	1.1332	1.0923	1.0639	1.0789	1.1332	1.1007	1.1232	1.5725
Dec 22	1.1127	1.1480	1.1480	1.0991	1.0728	1.0918	1.1480	1.1088	1.1317	1.5794
Jan 23	1.1219	1.1631	1.1631	1.1059	1.0817	1.1048	1.1631	1.1170	1.1401	1.5862
Feb 23	1.1312	1.1783	1.1783	1.1128	1.0907	1.1180	1.1783	1.1252	1.1487	1.5931
Mar 23	1.1405	1.1937	1.1937	1.1197	1.0997	1.1314	1.1937	1.1334	1.1573	1.6000
Apr 23	1.1499	1.2093	1.2093	1.1267	1.1089	1.1449	1.2093	1.1418	1.1511	1.5724
May 23	1.1431	1.2252	1.2252	1.1247	1.1181	1.1586	1.2252	1.1375	1.1450	1.5452
Jun 23	1.1364	1.2083	1.2083	1.1228	1.1072	1.1445	1.2083	1.1334	1.1390	1.5186
Jul 23	1.1297	1.1916	1.1916	1.1209	1.0963	1.1305	1.1916	1.1292	1.1329	1.4924
Aug 23	1.1230	1.1752	1.1752	1.1190	1.0856	1.1167	1.1752	1.1250	1.1269	1.4666
Sep 23	1.1164	1.1590	1.1590	1.1170	1.0898	1.1031	1.1590	1.1209	1.1210	1.4413
Oct 23	1.1219	1.1698	1.1698	1.1151	1.0939	1.1159	1.1698	1.1167	1.1210	1.4164
Nov 23	1.1275	1.1806	1.1806	1.1132	1.0981	1.1288	1.1806	1.1126	1.1210	1.3920
Dec 23	1.1331	1.1915	1.1915	1.1113	1.1023	1.1418	1.1915	1.1046	1.1210	1.3680
Jan 24	1.1387	1.2026	1.2026	1.1094	1.0937	1.1550	1.2026	1.0967	1.1210	1.3444
Feb 24	1.1253	1.1817	1.1817	1.1011	1.0851	1.1344	1.1817	1.0888	1.1103	1.3212
Mar 24	1.1121	1.1612	1.1612	1.0929	1.0766	1.1141	1.1612	1.0809	1.0997	1.2984
Apr 24	1.0990	1.1411	1.1411	1.0848	1.0681	1.0942	1.1411	1.0732	1.0892	1.2760
May 24	1.0861	1.1213	1.1213	1.0767	1.0597	1.0747	1.1213	1.0654	1.0788	1.2539
Jun 24	1.0733	1.1018	1.1018	1.0687	1.0514	1.0555	1.1018	1.0578	1.0685	1.2323
Jul 24	1.0607	1.0827	1.0827	1.0608	1.0432	1.0367	1.0827	1.0501	1.0584	1.2110
Aug 24	1.0550	1.0782	1.0782	1.0529	1.0350	1.0182	1.0782	1.0426	1.0483	1.1901
Sep 24	1.0494	1.0737	1.0737	1.0450	1.0268	1.0000	1.0737	1.0351	1.0383	1.1696
Oct 24	1.0438	1.0692	1.0692	1.0373	1.0188	1.0000	1.0692	1.0311	1.0284	1.1494
Nov 24	1.0382	1.0647	1.0647	1.0325	1.0108	1.0000	1.0647	1.0272	1.0284	1.1296
Dec 24	1.0327	1.0603	1.0603	1.0278	1.0092	1.0000	1.0603	1.0233	1.0284	1.1101
Jan 25	1.0271	1.0559	1.0559	1.0231	1.0077	1.0000	1.0559	1.0193	1.0284	1.0909
Feb 25	1.0217	1.0445	1.0445	1.0185	1.0061	1.0000	1.0445	1.0154	1.0284	1.0721
Mar 25	1.0162	1.0332	1.0332	1.0138	1.0046	1.0000	1.0332	1.0116	1.0212	1.0536
Apr 25	1.0108	1.0220	1.0220	1.0092	1.0031	1.0000	1.0220	1.0077	1.0141	1.0354
May 25	1.0054	1.0109	1.0109	1.0046	1.0015	1.0000	1.0109	1.0038	1.0070	1.0176
Jun 25	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000

Note: River Valley Submarket is applicable to the following neighbourhoods: Belgravia, Beverly Heights, Bonnie Doon, Brookside, Capilano, Cloverdale, Garneau, Gold Bar, Grandview Heights, Grovenor, Highlands, Laurier Heights, Patricia Heights, Rossdale, Rundle Heights, Westridge, Windsor Park, and to the following study areas: Parkview West, Crestwood West, and 149 Street East. Manufactured Homes is applicable in the following neighbourhoods: Evergreen, Maple Ridge, Westview Village.

Change Log

Feb 24, 2026: Page 20 - The definitions for "Secondary suite area (in basement)" and "Secondary suite area (in house)" were updated to explicitly include the phrase "(whether a permit has been issued or not)" within each respective definition.

March 31, 2026: Page 38 - Updated the Time Adjustment Factors for the Manufactured Homes.