

2023

ASSESSMENT METHODOLOGY

FARMLAND, DEVELOPMENT, URBAN SERVICE AND OTHER LAND

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

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Scope

This guide is an aid in explaining how Farm Land, Development, Urban Service, and Other Land properties are valued for assessment purposes. The guide is intended as a tool and complements the assessor's judgment in the valuation process. **Valuation Date** refers to the legislated date of July 1, 2022.

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 legislation 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, 2022;
- reflecting typical market conditions;
- as if the property had been sold on July 1, 2022;
- 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 property
- 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, 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. 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 created from property characteristics
- analysis of how variables affect market value
- factors and coefficients are determined
- the resulting valuation models are applied to property characteristics

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

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

Property Appraisal and Assessment Administration, pg. 653

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.

Certain regulated properties are not valued using the above approaches to value.

Direct Comparison Approach

The direct comparison approach is the most appropriate method of valuation for the market value portions of Farm Land, Development, Urban Service, and Other Land properties in the City of Edmonton because it mirrors the actions of buyers and sellers in the marketplace and sufficient 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, third party information, and sale validation questionnaires. Sales analysis for the market value portions of Farm Land, Development, Urban Service, and Other Land also includes a review for future zoning changes, current and proposed area structure plans, availability of services and/or cost of providing services, and development applications.

The City of Edmonton has reviewed seven years of sales occurring from July 1, 2015 to June 30, 2022 for the market value portions of Farm Land, Development, Urban Service, and Other Land property. The City of Edmonton uses the date the legal title transfer was registered at the Land Titles Office as the sale date of a property.

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

The cost approach to value is used to assess improvements on Farm Land, Development, Urban Service, and Other Land properties. For single family residential improvements in rural residential areas please see the 2023 Assessment Methodology - Residential Cost guide (www.edmonton.ca). All other buildings were valued using the Marshall and Swift Costing Manual.

The income approach was not used in the valuation of these properties since that approach is more applicable to purpose built income producing improved properties.

Classification

As per MGA Section **297(1)**: When preparing an assessment of property, the assessor must assign one or more of the following assessment classes to the property:

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

Assigning assessment classes requires a consideration of the class definitions and related sections found within MGA section 297, the MRAT regulation, City of Edmonton Charter, Edmonton Zoning Bylaw, No. 12800, and possibly the Municipal Development Plan, Area Structure Plans, and Overlays. Any legislation that affects how a property can be used may affect its classification.

The Municipal Development Plan, Area Structure Plans, and Overlays can be found on the City website, www.edmonton.ca, under

["City Government > Urban Planning & Design > Planning > Plans in Effect"](#) or
["City Government > Bylaws > Zoning Bylaw"](#)

Land Use Codes (LUCs)

Land Use Codes (LUCs) are used by the City of Edmonton to describe the current use or permitted uses of a property. A parcel will have one or more LUC based upon a property's actual or permitted use. Each LUC has a numerical code for internal use, a description of the use and the assessment class that is associated with that use. LUC(s) help the assessor to isolate similar use properties for comparison, to identify special uses within a parcel, and to assign a property's class or subclass, and the corresponding tax (mill) rate should be applied.

The following list contains the most commonly used LUCs within the Farm Land, Development, Urban Service and Other Land inventory of properties; it is not a complete list of all Land uses applied by The City of Edmonton.

Description	Assessment Class
Farm land	Farm Land
Rural land adjacent to water and sewer	Farm Land
Fenced storage	Non-Residential
Commercial greenhouse	Non-Residential
Road right of way	Non-Residential
Undeveloped park	Non-Residential

Natural preserve	Non-Residential
Storm water pond	Non-Residential
Acreage for non-residential use (building and land)	Non-Residential
Undeveloped non-residential land	Non-Residential
Remnant or utility lot for non-residential use	Non-Residential
Non-residential bare land condominium (land only)	Non-Residential
Remnant or utility lot for non-residential use	Non-Residential
Acreage for residential use (building and land)	Residential
Vacant/unimproved rural land	Residential
Farm-use buildings and structures	Residential
Residential development land	Residential
Utility lot for residential use	Residential
Leased City-owned residential land	Residential
First farm residence (Edmonton South Special Area only)	Residential
Additional farm residence (Edmonton South Special Area only)	Residential

Property Groups

Generally, the use of a property determines the property groupings and the valuation model applied. This brief deals with properties grouped into farm land, development land and urban service land, as well as any combinations of these groups within a larger parcel.

use: 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, 207, s. 6.117

Farm Land

In the context of property assessment, Farm Land is not a loosely used term to describe land that is merely suitable for farming. It is land legally allowed and used for agricultural purposes and meets the regulatory definitions of a farming operation on an annual basis.

Definition of 'farming operation'

Farming operations is defined in Section 2(1)(f) of the MRAT Regulation

2(1)(f) "farming operations" means the raising, production and sale of agricultural products and includes

- (i) horticulture, aviculture, apiculture and aquaculture,*
- (ii) the raising, production and sale of*
 - (A) horses, cattle, bison, sheep, swine, goats or other livestock,*
 - (B) fur-bearing animals raised in captivity,*

- (C) *domestic cervids within the meaning of the Domestic Cervid Industry Regulation (AR 188/2014), or*
 (D) *domestic camelids,*
 (iii) *the planting, growing and sale of sod, and*
 (iv) *an operation on a parcel of land for which a woodland management plan has been approved by the Woodlot Association of Alberta or a forester registered under Regulated Forestry Profession Act Section 6 for the production of timber primarily marketed as whole logs, seed cones or Christmas trees,*
but does not include any operation or activity on land that has been stripped for the purposes of, or in a manner that leaves the land more suitable for, future development;

Farm Land rates

Rates	Description
FARM	Farm Land

Farmland (FARM): Farm Land is land that is used for farming operations and assessed at agricultural use value. Agricultural use value is based upon the *2021 Alberta Farm Land Assessment Minister's Guidelines* and the *1984 Alberta Assessment Manual*.

Agricultural Use Value

The valuation standard for land used for farming operations is, with the exceptions set out in Section 7(3) of the *MRAT* regulation, agricultural use value. Land assessed at agricultural use value is regulated property.

Municipal Affairs' *Guide to Assessment and Taxation in Alberta* indicates that Farm Land is assessed on the basis on its productive value; that is, the ability of the land to produce income from the growing of crops and/or the raising of livestock.¹ In other words, the lower valuation standard for Farm Land assessment is a way to reduce a producers cost of production when the land is used for traditional agricultural practices.

¹ Guide to Property Assessment and Taxation in Alberta, Municipal Affairs, January 2018, p. 8

For 2023, Farm Land has been assessed at the rate of \$787 per Hectare or \$318.49 per acre. Farm Land located in special area Edmonton South (certain lands annexed to the City of Edmonton in 2019) may have different rates applied as per Order In Council 359/2018.

Market Value Farm Land

Section 7(3) of *the MRAT* regulation requires that certain land be assessed at market value, notwithstanding that it is used for farming operations. Land used for farming operations that is assessed at market value includes:

- a parcel of land containing less than one acre;
- a parcel of land containing at least one acre but not more than 3 acres that is used but not necessarily occupied for residential purposes or can be serviced by using water and sewer distribution lines located in land that is adjacent to the parcel;

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

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

In accordance with previous decisions of the Assessment Review Board, land on which agricultural activity occurs might not be assessed at the Farm Land rate in situations where:

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

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

Parcel Area

Section 1(1)(v) of the MGA defines ‘parcel of land’ as including “any lot or block shown on a plan of subdivision that has been registered in a land titles office” and “a quarter section of land according to the system of surveys under the *Surveys Act* or any other area of land described on a certificate of title”.

The City of Edmonton calculates the area of each parcel using Geographic Information System (GIS) mapping, which is one of the most accurate tools available for measuring the area of a parcel. GIS measurements are based on survey plans which are registered in a land titles office. Original Land Surveys in Western Canada were created using a 640 acre grid system. Because a flat map does not perfectly curve to fit the shape of the planet this GIS system is more or less accurate. GIS allows that flat map to be stretched across the actual terrain of the surveyed area and as a result is more accurate than relying upon the land title description alone.

In accordance with MGA s.289(2)(a) each assessment must reflect “the characteristics and physical condition of the property on December 31 of the year prior to the year in which a tax is imposed”. This means that the assessment must reflect any size changes on the parcel caused by registering a plan of subdivision on or prior to the condition date. Any changes to the parcel area registered after the condition date will be reflected in the next year's assessment.

Residential Acreage

Rural parcels used for residential use that are not part of a rural residential subdivision are assessed at market value as residential acreage. This includes farm houses on agricultural land. As per Section 7(3) of the MRAT regulation three acres located within a larger parcel of land where any part of the larger parcel is used but not necessarily occupied for residential purposes must be assessed at market value.

Residential 3 acre site rates are stratified into first, second and third acre to reflect economies of scale; the price per acre for an acreage of 1 acre will typically be greater than a 2 acre parcel, and both those will be greater than a three acre parcel of the same use.

Market Value Rates - Land Used for Residential Purposes

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

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

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

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

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

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

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

Rural Res Proximity to Urban Influence 1st Acre (22): Rural Res Proximity to Urban Influence 1st Acre refers to the first acre of a 3 acre site that is used but not necessarily occupied for residential purposes and is within a mile proximity to urban build-out development.

Rural Res Proximity to Urban Influence 2nd Acre (23): Rural Res Proximity to Urban Influence 2nd Acre refers to the second acre of a 3 acre site that is used but not necessarily occupied for residential purposes and is within a mile proximity to urban build-out development.

Rural Res Proximity to Urban Influence 3rd Acre (24): Rural Res Proximity to Urban Influence 3rd Acre refers to the third acre of a 3 acre site that is used but not necessarily occupied for residential purposes and is within a mile proximity to urban build-out development.

Development Land

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

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

The estimation of how close a parcel is to development is based upon what steps have been taken in the development process as of December 31 of the prior year. Area Structure Plans, proximity to servicing, development applications and zoning, prior subdivisions, and inspections all help to determine which phase of development the parcel is in.

Development rates are extended to lands which are not actively undergoing development but are in close proximity to development. Market value is significantly affected by location, so properties which are within a mile of urban build-out development will have different market values depending on the region of the City in which the property is located. Refer to the map, **Market Areas for Agricultural and Development Land**, to view the market areas.

To reflect economies of scale, development land is assessed at a lower rate every ten hectares. **For fairness and equity, the actual time to develop as planned by the property owner or developer is not taken into consideration.**

Development Land Rates

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

Development Land (1): Development Land is Residential Development Land that is ready to be developed and typically could be subdivided into smaller parcels within a year.

Development Land Phase 2 to 3 years (3): Development Land Phase 2 to 3 years is Residential Development Land that is ready to be developed and typically could be subdivided into smaller parcels within 2 to 3 years.

Development Land Phase 4 to 5 years (4): Development Land Phase 4 to 5 years is Residential Development Land that is ready to be developed and typically could be subdivided into smaller parcels within 4 to 5 years.

Development Land Phase More Than 5 years (5): Development Land Phase More Than 5 years is Residential Development Land that is ready to be developed and typically could be subdivided into smaller parcels in more than 5 years.

Development Land with Premium Location (6): Development Land with Premium Location is Residential Land that is ready to be developed and typically could be subdivided into smaller parcels within a year. Premium Location refers to properties that abut or are across the road from green space, natural reserve, lake, pond, ravine, river or golf course.

Development Land with Premium Location Phase 2 to 3 years (8): Development Land with Premium Location Phase 2 to 3 years is Residential Development Land that is ready to be developed and typically could be subdivided into smaller parcels within 2 to 3 years. Premium Location refers to properties that abut or are across the road from green space, natural reserve, lake, pond, ravine, river or golf course.

Development Land with Premium Location Phase 4 to 5 years (9): Development Land with Premium Location Phase 4 to 5 years refers to Residential Development Land that is ready to be developed and typically could be subdivided into smaller parcels within 4 to 5 years. Premium Location refers to properties that abut or are across the road from green space, natural reserve, lake, pond, ravine, river or golf course.

Development Land with Premium Location Phase Plus 5 years (10): Development Land with Premium Location Phase More Than 5 years refers to Residential Development Land that is ready to

be developed and typically could be subdivided into smaller parcels in more than 5 years. Premium Location refers to properties that abut or are across from green space, natural reserve, lake, pond, ravine, river or golf course.

Non-Residential Development Market (25): Non-Residential Development Market refers to Non-Residential Development Land that typically could be subdivided into smaller parcels within a year.

Non-Residential Development Phase 2 to 3 years (27): Non-Residential Development Phase 2 to 3 years refers to Non-Residential Development Land that typically could be subdivided into smaller parcels within two to three years.

Non-Residential Development Phase 4 to 5 years (28): Non-Residential Development Phase 4 to 5 years refers to Non-Residential Development Land that typically could be subdivided into smaller parcels within 4 to 5 years.

Non-Residential Development Phase Plus 5 years (29): Non-Residential Development Phase Plus 5 years refers to Non-Residential Development Land that typically could be subdivided into smaller parcels within 5 years or more.

Market Value Land - Special Area Edmonton South

Lands which have been incorporated into the City of Edmonton under Order in Council 359/2018 have been assessed in their own model and using rates that are unique to this area of the City of Edmonton. Sales analysis showed that the market rates of land in this area was largely dependent upon the physical distance from urban build-out development.

Market Value Land Rates (Special Area Edmonton South)

Rates	Description	Rates	Description
31	Market Value Land - Tier 1	36	Res Acreage Market Value - Tier 3
32	Market Value Land - Tier 2	37	Non Residential Market Value - Tier 1
33	Market Value Land - Tier 3	38	Non Residential Market Value - Tier 2
34	Res Acreage Market Value - Tier 1	39	Non Residential Market Value - Tier 3
35	Res Acreage Market Value - Tier 2		

Market Value Land - Tier 1 (31): Market Value Land - Tier 1 describes up to 10 acres of land located in Special Area Edmonton South that is located within 0.5 miles of serviced urban build-out development.

Market Value Land - Tier 2 (32): Market Value Land - Tier 2 describes up to 10 acres of land located in Special Area Edmonton South that is between 0.5 miles and 1.5 miles of serviced urban build-out development.

Market Value Land - Tier 3 (33): Market Value Land - Tier 3 describes up to 10 acres of land located in Special Area Edmonton South that is located farther than 1.5 miles of serviced urban build-out development.

Residential Use Acreage - Tier 1 (34): Residential Use Acreage - Tier 1 describes up to 3 acres of land located in Special Area Edmonton South that is used for residential acreage and residential use on a farmed parcel as described in Section 7(3) of MRAT. This rate is specific to parcels located within 0.5 miles of serviced urban build-out development.

Residential Use Acreage - Tier 2 (35): Residential Use Acreage - Tier 2 describes up to 3 acres of land located in Special Area Edmonton South that is used for residential acreage and residential use on a farmed parcel as described in Section 7(3) of MRAT. This rate is specific to parcels located between 0.5 miles and 1.5 miles of serviced urban build-out development.

Residential Use Acreage - Tier 3 (36): Residential Use Acreage - Tier 3 describes up to 3 acres of land located in Special Area Edmonton South that is used for residential acreage and residential use on a farmed parcel as described in Section 7(3) of MRAT. This rate is specific to parcels located farther than 1.5 miles of serviced urban build-out development.

Non-Residential Market Value Land - Tier 1 (37): Non-Residential Market Value Land - Tier 1 describes any area of land zoned for non-residential (industrial or commercial) use on a farmed parcel as described in Section 7(3) of MRAT. This rate is specific to parcels located within 0.5 miles of serviced urban build-out development.

Non-Residential Market Value Land - Tier 2 (38): Non-Residential Market Value Land - Tier 2 describes any area of land zoned for non-residential (industrial or commercial) use on a farmed parcel as described in Section 7(3) of MRAT. This rate is specific to parcels located between 0.5 miles and 1.5 miles of serviced urban build-out development.

Non-Residential Market Value Land - Tier 3 (39): Non-Residential Market Value Land - Tier 3 describes any area of land zoned for non-residential (industrial or commercial) use on a farmed parcel as described in Section 7(3) of MRAT. This rate is specific to parcels located farther than 1.5 miles of serviced urban build-out development.

Urban Service and Other Land

Assessment of Public Utility, Urban Service and Park Land

Rates	Description	Rates	Description
AP	AP, A (Park Land)	US	Urban Service Lot (excess)
NP	Natural Preserve	US Excess	Urban Service Lot 1 st 2 Hectares
PU	Public Utility Lot	US	Urban Service Lot (Unserviced)
30	Raw Land	Unserviced	

A, AP Park Land (AP): Park Land refers to all or part of a property that is zoned or permitted to be used as Metropolitan Recreation Zone or Public Parks Zone as per City Zoning Bylaw 12800. If the current permitted use is different from the actual zoning of A/AP, then the appropriate market value rate would apply.

Natural Preserve Land (NP): Natural Preserve Land refers to areas with uses severely limited by topography and legal permissibility. This rate is used in the assessment of properties located adjacent to the North Saskatchewan River, which are frequently limited by the slope of the embankment.

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

Raw Land (30): This rate is applied to all or part of a property that is vacant land and does not meet the definition of "farming operations" in Section 2(1)(f) of *MRAT*. It is not serviced or prepared for development, or in close proximity to serviced urban development. Raw land parcels are typically greater than a mile distance away from urban development, and typically more than 5 years from development. This market rate will vary depending on the region of the City that the property is located in, refer to the map - **Market Areas for Agricultural and Development Land**.

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

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

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

Zoning

The rules and regulations for land development within Edmonton are contained in the Zoning Bylaw, No. 12800. A land zone summary is in the appendix.

s.6.123 **zone:** 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

Effective zoning is an internal coding applied to reflect the current use and/or development potential 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.

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)

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

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

MGA, s.643(2)

Agricultural Use Zoning

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

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

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

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

Urban Gardens, or Cannabis Production and Distribution, unless licensed and operating pursuant to federal legislation.

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

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

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

Farm Buildings

As per section 8(3) of MRAT: "In preparing an assessment for a farm building, the assessor must determine its value based on its use for farming operations." They include barns, riding stables and arenas, shops, machinery storage buildings, hay sheds, calving barns, farm utility buildings, greenhouse buildings, quonsets and steel grain bins. Farm buildings do not include any building, or a portion of a building, that is used for residential living accommodation, industrial, commercial, retail enterprise, or other non farming use.

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

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

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

Pursuant to section 30 of MRAT, the following are exempt from Taxation under Division 2 Part 10 of the Act:

(f) any farm building in a city, town, village or summer village, to the extent of:

(v) 100% of its assessment for the 2022 taxation year and all subsequent taxation years.

In accordance with these regulations, assessments for farm buildings were prepared using the Cost Approach, costs were determined using the Marshall and Swift Cost Manual, and all farm buildings in the City of Edmonton, including Edmonton Special Area South are exempted from taxation.

Order In Council 359/2018

This order approved the annexation of land from Leduc County and the Town of Beaumont to the City of Edmonton. These lands are referred to as Special Area Edmonton South. They make up neighbourhoods 8885 - Edmonton South Central East, 8886 - Edmonton South East, 8887 - Edmonton South Central, and 8888 - Edmonton South West.

In assessing property referred to as Special Area Edmonton South, Order in Council 359/2018 states the following:

4(1) In 2019 and in each subsequent year up to and including 2068, the annexed land and assessable improvements to it, excluding linear property, must be assessed by The City of Edmonton on the same basis as if they were in Leduc County and taxed using

- (a) the municipal property tax rate established by Leduc County, or
- (b) the municipal property tax rate established by The City of Edmonton, whichever is lower, for property of the same assessment class.

(2) In 2020 and subsequent years, the assessor for The City of Edmonton must assess and tax the annexed land and the assessable improvements to it.

To assess property in Edmonton South on the same basis as if it were still in Leduc County, those affected properties retain a residential exemption as per Section 24 of *MRAT*:

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

- (a) one residence in a farm unit, if the residence is
 - (i) situated in a county, municipal district, improvement district or special area, and
 - (ii) situated on a parcel of not less than one acre, to the extent of the assessment, based on agricultural use value, for the land in the farm unit, to a maximum of \$61,540;
- (b) each additional residence in the farm unit, if the residence is
 - (i) situated in a county, municipal district, improvement district or special area, and
 - (ii) used chiefly in connection with farming operations, to the extent of the assessment, based on agricultural use value, for the land in the farm unit that remains after the exemption is made under clause (a), to a maximum of \$30,770 for each additional residence.

There are four triggers which would cause a property in Edmonton South to be excluded from the conditions of Order in Council 359/2018 and be assessed as if it were any other property in Edmonton.

5(1) Where in 2019 or any subsequent taxation year up to and including 2068 a portion of the annexed land

- (a) becomes a new parcel of land created as a result of subdivision or separation of the title by registered plan of subdivision or by instrument or, any other method that occurs at the request of, or on behalf of, the landowner,
- (b) is redistricted, at the request of or on behalf of the landowner, under the City Zoning Bylaw to another district,
- (c) is connected, at the request of or on behalf of the landowner, to water or sanitary sewer services provided by or on behalf of The City of Edmonton, or
- (d) is the subject of a development permit for any of the following discretionary uses referred to in Section 9.1.3 of the County Land Use Bylaw:
 - (i) Cultural Facility;
 - (ii) Education Service;
 - (iii) Local Community Facility;

- (iv) Recreation, Indoor;
- (v) Religious Assembly;
- (vi) Utility Service, Major,

subsection (1) ceases to apply at the end of that taxation year in respect of that portion of the annexed land and the assessable improvements to it.

For the purpose of the 2023 valuation, the determination of market value took into consideration recent sales that occurred in and near the annexed area as identified on the map in the appendix as SW1, SW2 and SE1.

Definitions

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

Bona Fide: Made in good faith without fraud or deceit; made with earnest intent.

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

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

Parcel: Section 1(1)(v) of the *MGA* defines 'parcel of land' as including "any lot or block shown on a plan of subdivision that has been registered in a land titles office" and "a quarter section of land according to the system of surveys under the *Surveys Act* or any other area of land described on a certificate of title".

Road: A road is land that is either shown as a road on a plan of survey that has been filed and registered in a land titles office, or land which is used as a public road. (*MGA* Section 1(1)(z)).

Servicing: The level of services available to a property. A property is considered serviced if it is or can be serviced by using water and sewer distribution lines located in land that is adjacent to the parcel. Services include sanitary sewer and water service.

Sanitary sewer service: Sanitary sewers refer to the public infrastructure (either separate or combined with storm sewers) provided for a property to collect sanitary wastewater.

Water supply service: Water supply service refers to the public water supply infrastructure available to a property.

Special Area: When used by the City of Edmonton, refers to an area with unique zoning characteristics within the City. Note that this term does *not* refer to Special Areas, as is used under the *Special Areas Act*.

Urban Build-Out development: Development of land to its full potential or theoretical capacity as permitted under current or proposed planning or zoning designations.¹ This includes activities such as the commencement of construction and/or completion to build improvements on the land. Urban build-out development also includes the ability of a parcel to be serviced by using water and sewer distribution lines located in land that is adjacent to the parcel.

Other Adjustments

The majority of adjustments required on a parcel will be accounted for through the application of all necessary and appropriate market value rates. In rare cases some unique properties may require other adjustments which are not controlled directly through the application of market rates. Any market value adjustment will be reviewed and applied on a case by case basis.

Public Roadways: In the event that land used as a road is privately owned but used for public conveyance, that area of land is considered non-assessable under MGA s. 298(1)(i), and removed from the assessment. This does not apply to private roadways that serve only to convey people to and from a specific parcel, and does not apply to land which will be constructed as a road in the future.

Arterial Roadways: Development of standard roadways is necessary to development and will not be adjusted for, but in the event that an **arterial roadway** is scheduled to be built through a parcel consideration of the actual area of the road may be adjusted for.

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.

Powerlines: Adjustments for power lines are only given for high voltage power lines situated on the subject property in such a way that it impedes the use of the property.

¹ *Understanding the basics of land use and planning (2010)*

Sample Assessment Detail Report

2023 Property Assessment Detail Report Assessment and Taxation



Account **9999999**

Report Date	January 16, 2023	page 1 of 1
2022 Assessed Value	\$2,998,500	
Date of Issue	January 16, 2023	
Property Address	1234 123 STREET NW	
Legal Description	LSD: 6 32-52-24-4	
Zoning	AG - Agricultural District	
Effective Zoning	AG - Agricultural District	
Neighbourhood	Riverview Area	
Lot Size	3467280.24	
Assessment Class	NON-RESIDENTIAL	
Property Use	41% Undeveloped park	
Taxable Status	January 1 - December 31, 2022; FULLY TAXABLE	
Assessment Class	RESIDENTIAL	
Property Use	59% Residential development land	
Taxable Status	January 1 - December 31, 2022; FULLY	
Unit of Measurement	TAXABLE IMPERIAL (feet, square feet)	

Factors Used to Calculate Your 2023 Assessed Value

		MARKET VALUE APPROACH		DIRECT COMPARISON
LAND				
Plot	Measurement	Rate	Rating	Base Value (\$)
1	8.411 Ac	186,985.81\$/Ac	Development Land With Premium Location Phase 4 To 5 Years	1,572,658
2	71.187 Ac	20,031.94\$/Ac	Ap,A, (Park Land, Pond)	1,426,018
Land Value				2,998,676

Methods to Adjust Comparables

There are two types of techniques for reconciliation: **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.

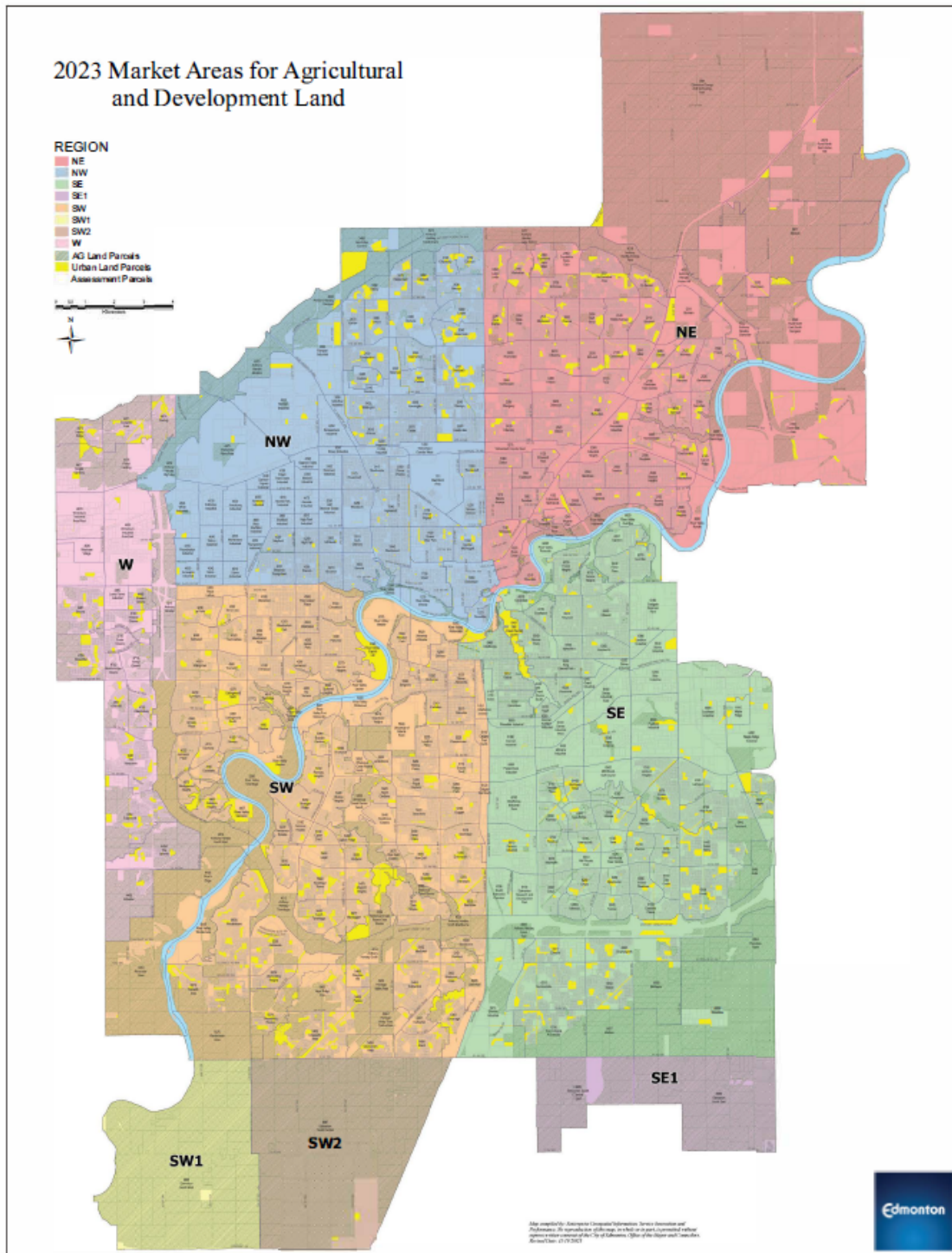
(AIC, 2010, p. 13.16)

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Appendix

Map



Zone Charts for Farm Land, Development, Urban Service and Other Land

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

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

Residential	
RF1	Single Detached Residential Zone (s.110) is to provide for single detached housing while allowing other forms of small scale housing
RSL	Residential Small Lot Zone (s.115) is to provide for smaller lot single detached housing with attached garages
RF2	Low Density Infill Zone (s.120) is to retain single detached housing, while allowing infill on narrow lots, uses include duplex housing
RPL	Planned Lot Residential Zone (s.130) is to provide for small lot single detached housing, serviced by both a public roadway and a lane
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
RMU	Mobile Home Zone (s.250) is to provide for Mobile Homes developed within a Mobile Home Park or Mobile Home Subdivision.

Commercial	
CNC	Neighbourhood Convenience Commercial Zone (s.310) is to provide for convenience commercial and personal service uses, which are intended to serve the day-to-day needs of residents within residential neighbourhoods.
CSC	Shopping Centre Zone (s.320) is to provide for larger shopping centre developments intended to serve a community or regional trade area. Residential, office, entertainment and cultural uses may also be included within such shopping complexes
CB1	Low Intensity Business Zone (s.330) is to provide for low intensity commercial, office and service uses located along arterial roadways that border residential areas
CB2	General Business Zone (s.340) is to provide for businesses that require large sites and a location with good visibility and accessibility along, or adjacent to, major public roadways.

Industrial	
IB	Industrial Business Zone (s.400) is for industrial businesses that carry out their operations such that no nuisance is apparent outside an enclosed building
IL	Light Industrial Zone (s.410) provides for high quality, light industrial developments, that operate with no nuisance factor apparent outside an enclosed building, limited outdoor activities
IM	Medium Industrial Zone (s.420) provides for manufacturing, processing, assembly, distribution, services and repair uses that carry out a portion of their operations outdoors, any nuisance should not generally extend beyond the boundaries of the site
IH	Heavy Industrial Zone (s.430) provides for industrial uses that, due to their appearance, noise, odour, risk of toxic emissions, or fire and explosion hazards are incompatible with residential, commercial, and other land uses. Normally located on the interior of industrial or agricultural areas.

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

Special Areas Zoning

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

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

Special Area: Edmonton Energy and Technology Park	
EETB	Business Park Zone (s.970.6) is to provide for the development of a business park to accommodate office, research and development, and other business activities that support and complement the development of a chemical cluster as defined in the Edmonton Energy and Technology Park Area Structure Plan.
EETC	Edmonton Energy and Technology Park Chemical Cluster Zone (s.970.7) is to provide opportunity for the development of a petroleum chemical industrial cluster precinct as defined in the Edmonton Energy and Technology Park Area Structure Plan.
EETL	Edmonton Energy and Technology Park Area Structure Plan Logistics Zone (s.970.8) is to provide opportunity for the development of logistics hubs within the Edmonton Energy and Technology Park Area Structure Plan to support the petrochemical cluster precinct as well as the manufacturing segments as defined in the Edmonton Energy and Technology Park Area Structure Plan.
EETM	Edmonton Energy and Technology Park Manufacturing Zone (s.970.9) is to provide for the development of manufacturing uses and industrial uses that support and complement petrochemical cluster development as described in the Edmonton Energy and Technology Park Area Structure Plan.
EETR	Industrial Reserve Zone (s.970.10) is to allow for the continuation of existing residential properties that do not prejudice future use when the lands are required for industrial use as defined in the Edmonton Energy and Technology Park Area Structure Plan.
EETIM	Edmonton Energy and Technology Park Medium Industrial Zone (s.970.11) is to provide opportunities for industrial development, including manufacturing and logistic uses within the extent of the Edmonton Energy and Technology Park Area Structure Plan.

Special Area: Edmonton South	
AES	Agricultural Edmonton South Zone (s.1000.9) is to provide primarily for larger Agricultural Operations and limited higher density agricultural activities.
RCES	Country Residential Edmonton South Zone (s.1000.10) is to provide for residential development on larger acreage lots within multi-lot residential subdivisions on lands deemed less viable for agricultural operations.
RAES	Acreage Residential Edmonton South Zone (s.1000.11) is to provide for residential development on small acreage lots within multi-lot residential subdivisions on lands deemed less viable for agricultural operations.
NSRVES	North Saskatchewan River Valley Edmonton South Zone (s.1000.12) is to provide for primarily agricultural uses as well as active and passive recreation activities, and limited non-recreational land uses in the North Saskatchewan River Valley area.
IBES	Industrial Business Edmonton South Zone (s.1000.13) is to allow for development of a wide array of businesses/corporate offices, retail/commercial operations, entertainment facilities/complexes, and high standard accommodations.
ILES	Industrial-Light Edmonton South (s.1000.14) is to allow logistics and distribution land uses with opportunities for related and supporting land uses. This zoning will allow for greater flexibility for outdoor storage, while being subject to a high standard of architectural design and landscaping in order to maintain an aesthetic environment
UC3ES	Urban Commercial 3 Edmonton South Zone (s.1000.15) is for the development of large-scale, commercial shopping centers, entertainment and cultural uses in comprehensively planned developments.
DC/INDES	Direct Control/Industrial District Edmonton South (s.1000.16) is to provide Council with direct control over the use and design of development in those areas identified within the district.

Measure Conversion Chart

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