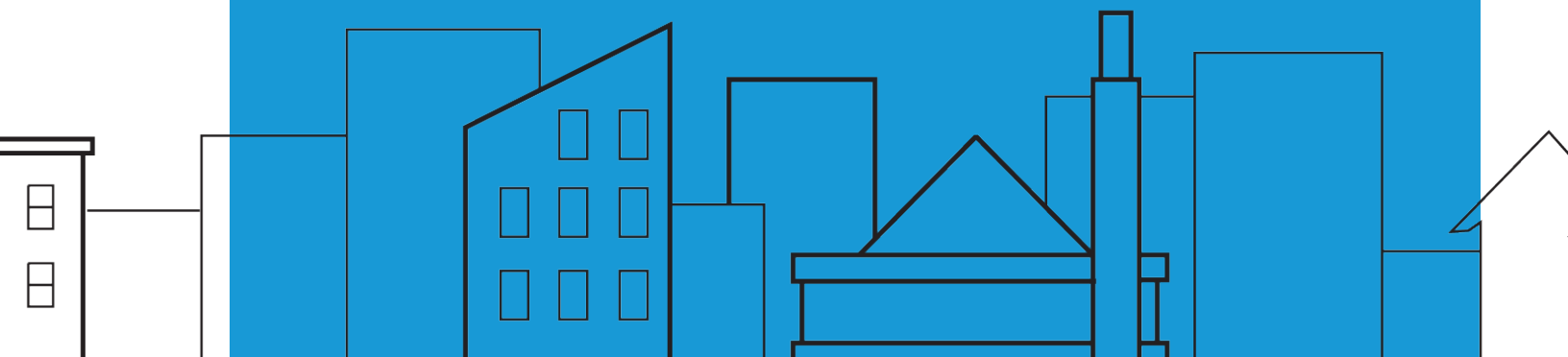
2023 ASSESSMENT METHODOLOGY

RESIDENTIAL COST

A summary of the methods used by the City of Edmonton in determining the value of properties in Edmonton using the residential cost approach for assessment purposes.

edmonton.ca/assessment



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Scope

This guide explains how residential cost 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,* RSA 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 an estimate 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, 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 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 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

Property Groups

Residential
Residential properties are intended or developed to be self-contained dwelling units having one or more rooms accommodating sitting, sleeping, sanitary facilities, and a full kitchen.

Partially Constructed Residential Properties
Residential properties that are under construction are valued using the cost approach.

This guide will be used for residential properties that contain three or fewer dwelling units and are under construction. For residential properties that are completed, please see the 2023 Residential Improved Properties (1 to 3 units) Assessment Methodology Guide available online at www.edmonton.ca.

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.

Cost Approach

The cost approach produces the most accurate assessment for properties that are under construction or when there is limited market data available.

The cost approach rationale is that an informed purchaser will pay no more for a property than the cost of building a similar one. The cost approach determines the replacement cost new of the improvements, less depreciation, plus land value.

Replacement cost and depreciation is determined using cost manual rates and a schedule for determining depreciation. Land value of a property is determined using the direct comparison approach. See sections below for more information.

> ***Replacement Cost New:*** *the cost, including material, labor, and overhead, that would be incurred in constructing an improvement having the same utility to its owner as a subject improvement, without necessarily reproducing exactly any particular characteristics*
> ***Glossary for Property Appraisal and Assessment, p.144***
>
> ***Depreciation:*** *loss in value of an object, relative to its replacement cost new*
> ***Glossary for Property Appraisal and Assessment, p.49***

Replacement Cost New of Improvements

The City primarily uses the Alberta 2001 Residential Cost Manual (described below) to determine the typical replacement cost new of improvements under construction. The majority of the rates have been incorporated into the City of Edmonton's assessment system with some modifications to better reflect the large inventory of residential properties located within the City. The City also relies on the Marshall & Swift Valuation Service cost manual as well as an internal residential manual to assist with data entry and provide consistency to the costing process. The City of Edmonton's internal residential manual can be reviewed by submitting an email appointment request to assessment@edmonton.ca or by calling 311 (or 780-442-5311, if calling outside of Edmonton).

Alberta 2001 Residential Cost Manual: Alberta Municipal Affairs has produced this manual as a service to municipalities and stakeholders. The manual establishes typical replacement costs for residential buildings and properties based on 2001 replacement costs. It uses full cost pricing of all typical building components, including conventional markup to determine base rates. A base cost modifier is then applied to determine the replacement cost new in the year of the assessment. It can be used to provide an equitable comparison of similar structures but it may not represent specific construction costs or actual costs incurred by the property owner.

A copy of the Alberta 2001 Residential Cost Manual can be obtained online from the Alberta Government open data website using the link below and entering 'Alberta 2001 Residential Cost Manual' in the keyword search field.

https://open.alberta.ca/dataset?q=Alberta+2001+Residential+Cost+Manual&sort=score+desc&organization=municipalaffairs

Depreciation

Depreciation is a loss in value from any cause. For assessment purposes, depreciation is considered to be the loss in value from physical deterioration and from obsolescence. Total depreciation is the difference between replacement cost new and market value at the same date. Depreciation is subtracted from the replacement cost new of an improvement and decreases the value of the improvement.

Land

Please see the 2023 Residential Land Assessment Methodology available online at www.edmonton.ca.

Variables

The following section defines the Variables and related factors that affect the value of improvements within the valuation model (listed alphabetically).

Improvements

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

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

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 net 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.
- **Partial basement area:** A partial basement means that only a portion of the total ground floor is located above it. The majority of partial basements are found in homes built prior to 1950. They were usually created to only accommodate a furnace and are typically used for storage.
- **Lower level area:** A house has a lower level area. In split-level houses, this floor 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. If this area has been designed to function as a habitable space, either during construction or at a later point, we consider it to be finished.
- **Loft area:** A loft is an open space in a house usually without any internal walls.
- **Attached garage area:** Garages are walled, roofed structures typically with large rolling doors built for storing vehicles.

  An attached garage is built on grade as part of the structure of a house. It usually shares a roof or at least one common wall with a house.
- **Detached garage area:** Garages are walled, roofed structures typically with large rolling doors built for storing vehicles.

  A detached garage is a stand-alone structure.
- **Basement garage area:** Garages are structures typically with large rolling doors built for storing vehicles.

  A basement garage is built as part of the basement of a house—partially or completely below grade.
- **Lower level garage area:** Garages are structures typically with large rolling doors built for storing vehicles.

  A lower level garage is built as part of the lower level of a house—partially or completely below grade.
- **Detached garage upper area:** A detached garage on a property has an upper area.

- **Attached carport area:** Carports are roofed, open structures without enclosed walls that are built to offer limited protection from the elements for vehicles or other storage.

  An attached carport is physically attached to a house, garage or another structure.

- **Detached carport area:** Carports are roofed, open structures without enclosed walls that are built to offer limited protection from the elements for vehicles or other storage.

  A detached carport is a stand-alone structure.

- **Pool building area:** A swimming pool building is built with a purpose to house an indoor swimming pool.
- **Pool area:** Swimming pools are structures designed for swimming in.
- **Secondary suite area (in basement)**: A secondary suite is a separate livable area with its own cooking, sleeping and bathroom facilities and its own entrance (either from a common indoor landing or directly from the exterior of the house).This secondary suite is located in a basement or lower level of a house.

- **Secondary suite area (in house)**: A secondary suite is a separate livable area with its own cooking, sleeping and bathroom facilities and its own entrance (either from a common indoor landing or directly from the exterior of the house). This secondary suite is located on the main, second or third level of a house.

- **Secondary suite area (in garage):** A secondary suite is a separate livable area with its own cooking, sleeping and bathroom facilities. This secondary suite is located above a detached garage or on the main floor of a garage. It would have its own entrance (separate from the vehicle entrance to the garage).

- **Garden suite area:** This type of secondary suite is a self-contained finished dwelling that is separate from the principal dwelling and with its own cooking, sleeping and bathroom facilities and its own entrance.

- **Solarium area:** Solariums are glass-enclosed rooms (with glass walls and roof) that form part of an extension to the original house.

- **Sunroom area:** Sunrooms are glass-enclosed rooms covered by a conventional roof that form part of an extension to the original house.

- **Enclosed veranda area:** A property has an enclosed veranda. An enclosed veranda is usually protected by a roof and extends along an exterior wall of any storey of a house. The City doesn't assess enclosed verandas of three square metres and smaller.

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

Built-in audio/visual systems

- **Home entertainment system**
  A house has dedicated electrical wiring for the purpose of connecting a TV or projection screen to a built-in stereo system.

- **Home theatre**
  A house has dedicated space for a theatre-style seating arrangement—usually single-tiered and on a raised theatre-style floor—and dedicated electrical wiring for audio-visual systems.
- **Private cinema**
  A house has a dedicated room for a theatre-style seating arrangement on multi-tiered theatre-style floors. That room could have dedicated electrical wiring for audio-visual systems, acoustic soundproofing, custom lighting and architectural features.

Condition of improvement
The provincial manual describes each property considering the condition, desirability and utility (CDU) of the improvements. For each year of age life the tables show a range of ratings using these criteria.

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

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

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

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

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

Fireplaces:

- **Built-in electric fireplace:** A house has one or several electric fireplaces. Electric fireplaces are built-in, electric heaters that mimic fireplaces that burn coal, wood or natural gas.
- **2 sided gas:** gas fireplace that allows for two sided viewing
- **3 sided gas:** gas fireplace that allows for three sided viewing
- **Freestanding metal:** stand alone fireplace can be wood, propane or gas

- **Gas fireplace (zero clearance):** a natural gas unit that allows the burning of fuel for heat in a dwelling; exhaust is vented directly outside (no chimney); zero clearance refers to the allowable distance between the combustible material and the unit
- **Masonry:** fireplace that has an interior brick or stone finish and an exterior brick or stone chimney; traditionally is wood burning but may have been altered to include a wood or gas insert
- **Wood fireplace (zero clearance):** a wood burning unit that is typically flush with the interior wall; zero clearance refers to the allowable distance between the combustible material and the unit

Heating System: The base rate includes forced air or equivalent. The following system is superior will require a positive adjustment:

- **Geothermal System:** A system that uses ground-source heat pumps to act as either a heating or cooling system.
- **Zoned heating system:** A zoned heating system allows the temperature of each room or zone within the house to be individually controlled.

Market Building Class (MBC): Market building class describes the building type of a house.

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

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

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

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

Detached structures 3 storey

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

Duplex structures 1, 1-1/2 storey

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

Duplex structures 2 storey

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

Duplex structures 3 storey

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

Multi-plex structures

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

Miscellaneous structures

- GARAGE – garage accessory building
- ROWHOUSING – row of houses joined by common walls

Percent Complete: The percent complete variable indicates the progression of building construction.

Reclamation System Indoor Pool: indoor pools require a reclamation system which provides air dehumidification, heat reclamation, and air exchange.

Premium roof finishes
More expensive than typical roofing materials. 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.

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. It may have been contract built under the supervision of an architect. 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 is 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.

Solar Panel System: A Solar panel system converts solar light into electricity. Individual panels can be connected together to absorb higher amounts of sunlight and produce more electricity.

Spa pools: Also known as lap pools or swim spas. This type of pool is primarily used for relaxation, exercise or therapeutic purposes. They are temperature controlled and circulate air at high speeds. They vary in construction from pre-manufactured acrylic coated fiberglass to custom designed reinforced concrete. Rates include electrical and plumbing connections. They are distinct from a hot tub mainly due to size, shape and ability to generate a constant strong current; hot tubs are not accessible.

Walkout basement type
A house has a walkout basement of the following type.

- **Full**
  Basement is part of a house built on a slope. One side of the basement is fully exposed, situated above grade and has doors and windows to the outside.

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

Wine Rooms: Wine cellars/rooms are walk-in areas that are classified as either custom (passive) or luxurious (active).

- **Custom Wine Room:** Also known as passive wine cellars are not climate controlled and are usually in a part of the house that is naturally cool.
- **Luxurious Wine Room:** Luxurious wine rooms, also known as active wine cellars are highly insulated and have cooling systems that maintain desired temperature and humidity.

Wine Temperature Control Cabinet: Wine temperature control cabinets are built into the wall, designed for multiple bottles and are temperature controlled.

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

Auxiliary building
Auxiliary buildings include permanent 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 on the cost approach using the Marshall & Swift Valuation Service (M & S Manual) to determine the replacement cost. The cost is then added to the total value of the property.

Sample Assessment Detail Report

Refer to the sample shown on the following pages under 'Factors Used to Calculate Your 2023 Assessed Value.' There are two market value sections. The first shows the market value calculation for the land component. The second shows the market value calculation for the improvements on the land.

Market Value Approach - Direct Comparison:
The land is valued using the direct comparison approach to value (defined on page 7). The factors, variables and type used to calculate the land value are displayed in this section of the Property Assessment Detail Report.

Note: **"**Type" specifies whether the variable applies to the account, unit, site or a specific building:

- Account - An adjustment that is applied to a property account. A property account includes the parcel of land and any improvements.
- Unit - An adjustment that is applied to a condominium unit.

- Site - An adjustment that is applied to the parcel of land only.
- Building - An adjustment that is applied to the building only.

Market Value Approach - Cost
Any buildings located on the land are valued using the cost approach (defined on page 7). Each structure is listed separately.

Property Assessment Detail Report
Assessment and Taxation

Account **99999999**

Report Date	January 16, 2023	page 1 of 2
2022 Assessed Value	**$325,000**	
Date of Issue	January 16, 2023	
Property Address	10011 100 STREET NW	
Legal Description	Plan: 9999999 Block: 9 Lot: 99	
Zoning	RPL - Planned Lot Residential District	
Effective Zoning	RPL - Planned Lot Residential District	
Neighbourhood	Laurel	
Assessment Class	RESIDENTIAL	
Property Use	100% Single-family, detached house	
Taxable Status	January 1 - December 31, 2022; FULLY TAXABLE	
Unit of Measurement	IMPERIAL (feet, square feet)	

Factors Used to Calculate Your 2021 Assessed Value

MARKET VALUE APPROACH | DIRECT COMPARISON

LAND

Variable	Factor	Type	
Neighbourhood	LAUREL	Site	
Zoning	RPL	Site	
Lot size	3,366	Site	
Water supply service	PRESENT	Site	
Sanitary sewer service	PRESENT	Site	
Storm sewer service	PRESENT	Site	
Access to paved public roads	PRESENT	Site	
Access to sidewalks, curbs or gutters	PRESENT	Site	
Street lighting	PRESENT	Site	
		Land Value	**130,858**

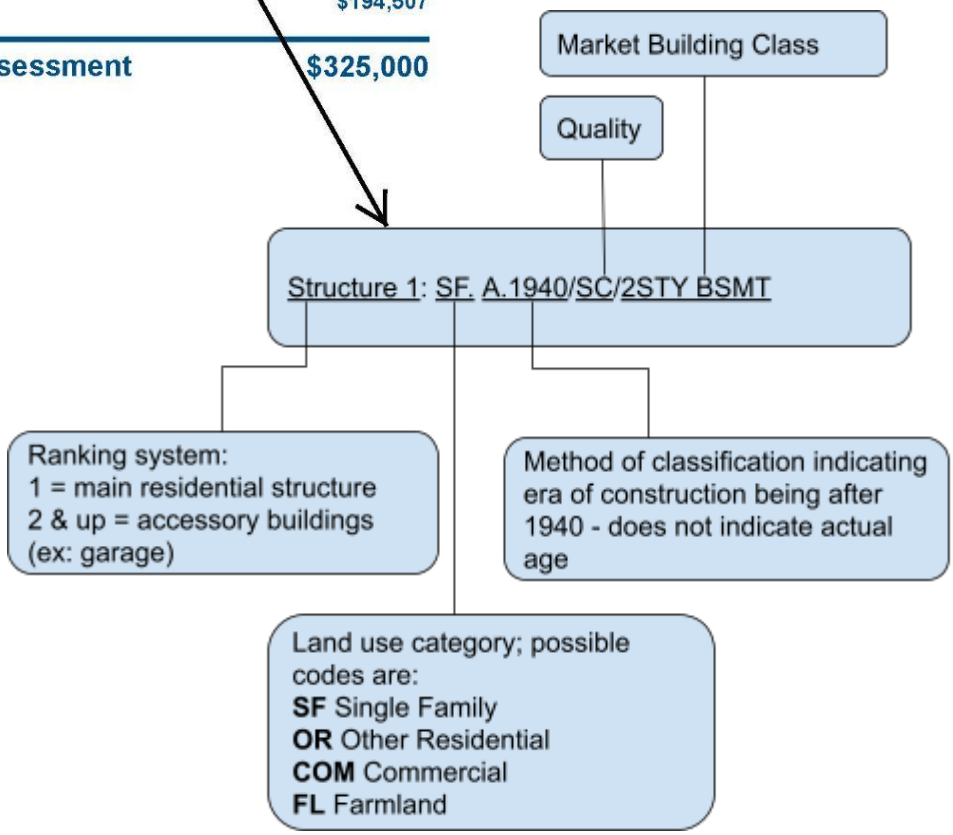
Property Assessment Detail Report
Assessment and Taxation

Account **99999999**

					MARKET VALUE APPROACH		COST
BUILDING 1: 2 STOREY WITH BASEMENT							
Condition	**Year Built/ Effective Year Built**	**Percent Complete**	**Quality**	**Building Net Area**	**Replacement Cost New ($)**	**Depreciation ($)**	**Depreciated Replacement Cost New ($)**
Structure 1: SF. A.1940/SC/2STY BSMT							
Average	2022/	80	Semi-custom	1,730.837	194,507	0	194,507
						Building 1 Total	**194,507**

2022 Assessed Value Summary

Land Value	$130,858
Building Total	$194,507
Total Property Assessment	**$325,000**



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Appendix

Zoning

Zoning regulates the use and development of a property and is set by Edmonton Zoning Bylaw, No. 12800. For a zone description, refer to the Zone Chart 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*

Residential land use zones vary in part due to density.

> s.6.24 **density:** when used in reference to Residential and Residential-Related development, the number of Dwellings on a Site expressed as Dwelling per hectare.
> ***Zoning Bylaw No. 12800**, 2017, s. 6.24*

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).

> 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)*

Zone Chart: Residential

Residential Zonings	
RF1	**Single Detached Residential Zone (s.110)** is to provide for single detached housing while allowing other forms of small scale housing
RSL	**Residential Small Lot Zone (s.115)** is to provide for smaller lot single detached housing with attached garages
RF2	**Low Density Infill Zone (s.120)** is to retain single detached housing, while allowing infill on narrow lots, uses include duplex housing
RPL	**Planned Lot Residential Zone (s.130)** is to provide for small lot single detached housing, serviced by both a public roadway and a lane
RF3	**Small Scale Infill Development Zone (s.140)** is to provide for single detached housing and semi-detached housing while allowing small-scale conversion and infill redevelopment to buildings containing up to four dwellings
RF4	**Semi-Detached Residential Zone (s.150)** is to provide a zone primarily for Semi-detached Housing and Duplex Housing
RMD	**Residential Mixed Dwelling Zone (s.155)** is to provide for a range of dwelling types and densities including single detached, semi-detached and row housing
RF5	**Row Housing Zone (s.160)** is to provide for relatively low to medium density housing, generally referred to as Row Housing
UCRH	**Urban Character Row Housing Zone (s.165)** is to provide for medium density Row Housing in a manner that is characteristic of urban settings and can include more intensive development
RF6	**Medium Density Multiple Family Zone (s.170)** is to provide for medium density housing, where some units may not be at Grade

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

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

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

Measure Conversion Chart

Imperial to Metric – Length
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)