

**Appendix 1**  
**Summary of Outstanding**

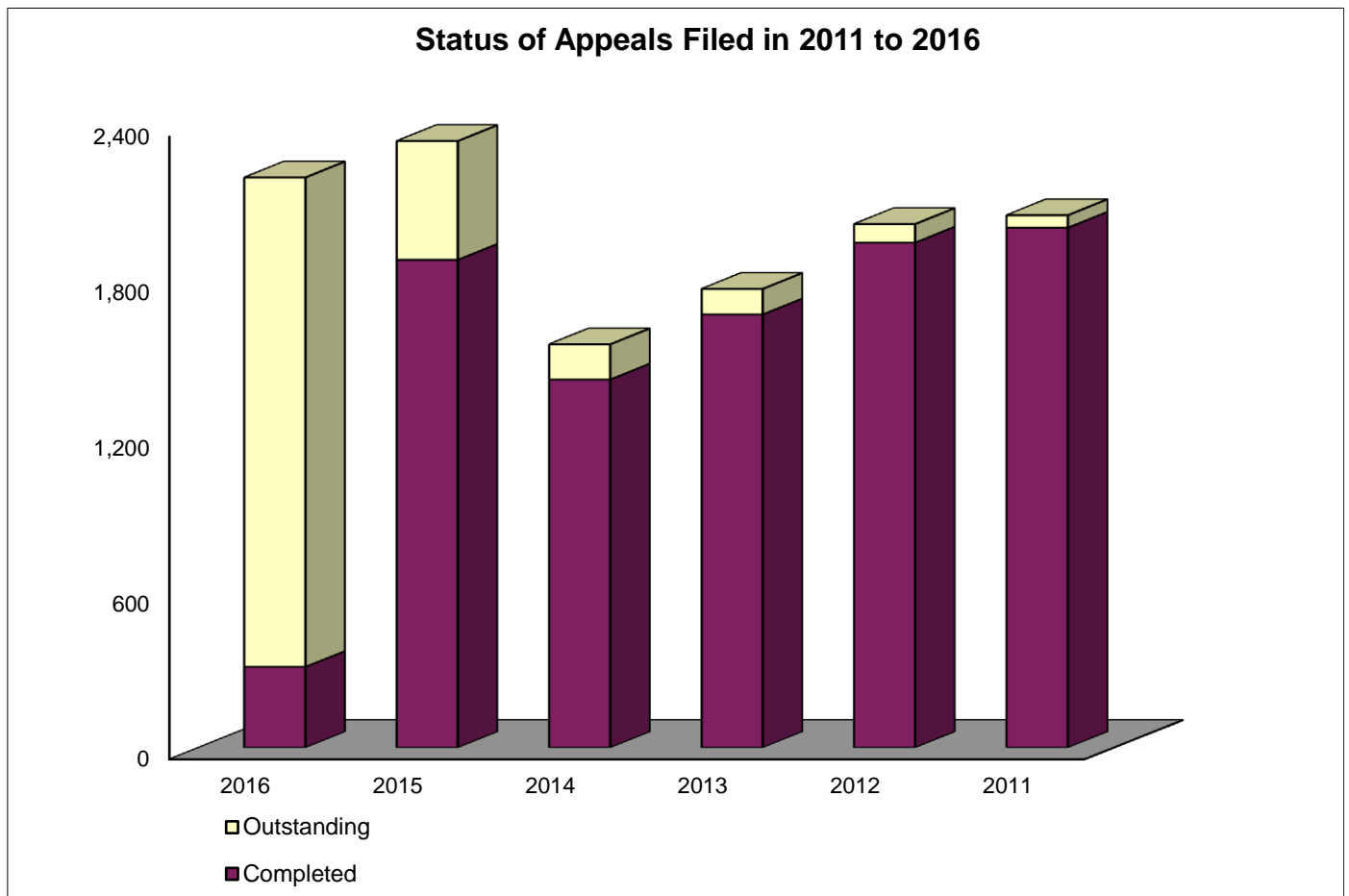
| APPEAL STATUS                    | OUTSTANDING APPEALS |                           |              |              |                          |              |              |
|----------------------------------|---------------------|---------------------------|--------------|--------------|--------------------------|--------------|--------------|
|                                  | TOTAL               | 2016 APPEALS <sup>1</sup> |              |              | PRIOR YEARS <sup>2</sup> |              |              |
|                                  | June 30/16          | June 30/16                | April 30/16  | Inc./Decr.)  | June 30/16               | Mar 31/16    | Inc./Decr.)  |
| APPEAL MANAGEMENT IN PROGRESS    | 1,557               | 1,393                     | 0            | N/A          | 164                      | 278          | (41%)        |
| SCHEDULED FOR HEARING            | 92                  | 78                        | 0            | N/A          | 14                       | 20           | (30%)        |
| JURISDICTION / DEFICIENCY ISSUES | 4                   | 4                         | 0            | N/A          | 0                        | 0            | 0%           |
| PENDING BOARD OR COURT DECISION  | 1,113               | 391                       | 0            | N/A          | 722                      | 706          | 2%           |
| DECISION IN PROGRESS             | 24                  | 17                        | 0            | N/A          | 7                        | 39           | (82%)        |
| <b>TOTAL OUTSTANDING APPEALS</b> | <b>2,790</b>        | <b>1,883</b>              | <b>2,197</b> | <b>(14%)</b> | <b>907</b>               | <b>1,043</b> | <b>(13%)</b> |

**Notes:**

1. Given the deadline for filing 2016 appeals was April 30, 2016, this date is considered the beginning of the period for these appeals.
2. Prior year appeals include all outstanding appeals to the Board from the 2015 and earlier rolls.

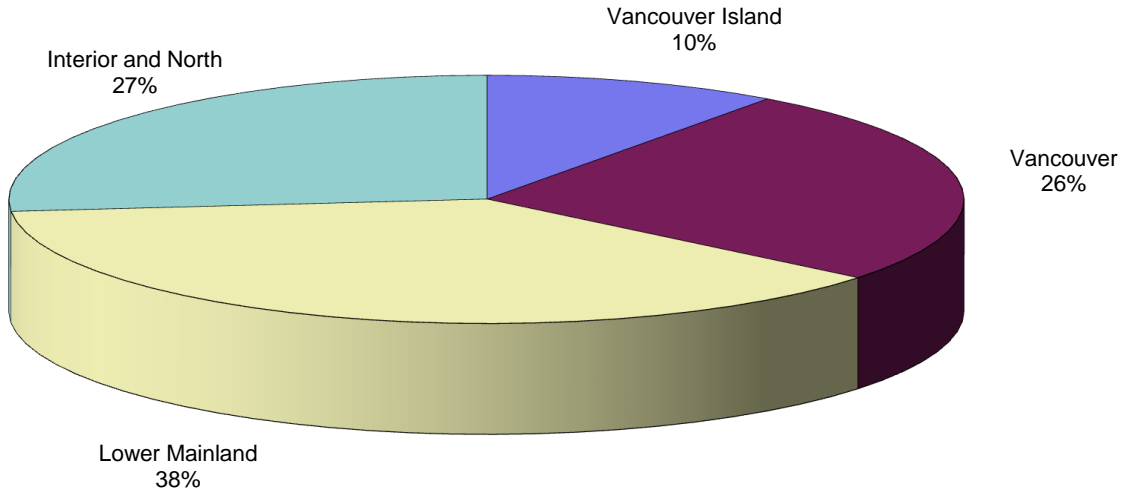
## Appendix 2 Breakdown by Year of Appeal

|  | 2016         | 2015       | 2014       | 2013      | 2012      | 2011      | Pre-2011  |
|--|--------------|------------|------------|-----------|-----------|-----------|-----------|
| <b>Outstanding</b>                               | <b>1,883</b> | <b>456</b> | <b>135</b> | <b>98</b> | <b>71</b> | <b>48</b> | <b>99</b> |
| <b>Completed</b>                                 | 314          | 1,881      | 1,421      | 1,671     | 1,947     | 2,004     | 32,438    |
| <b>Total Appeals</b>                             | 2,197        | 2,337      | 1,556      | 1,769     | 2,018     | 2,052     | 32,537    |
| <b>Outstanding appeals as a percent of total</b> | 86%          | 20%        | 9%         | 5.5%      | 3.5%      | 2.3%      | 0.3%      |

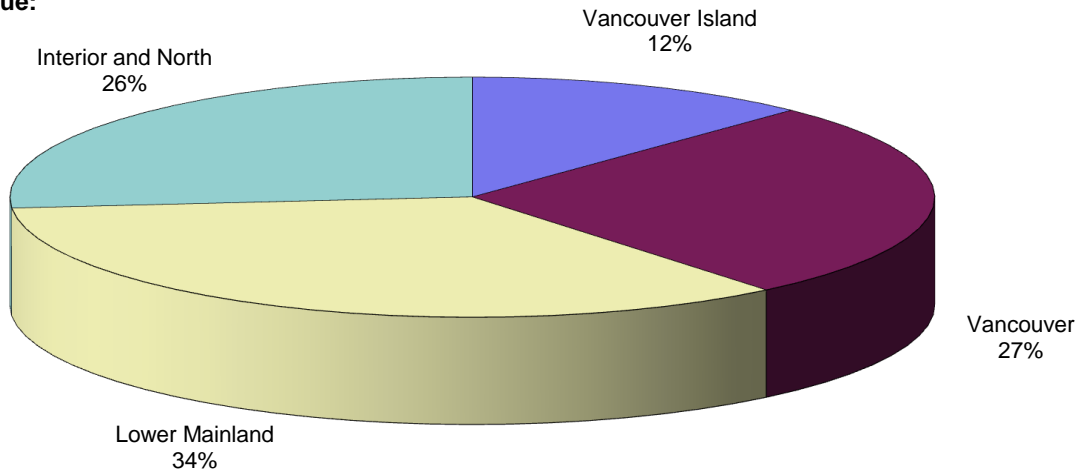


**Appendix 3  
Regional Distribution**

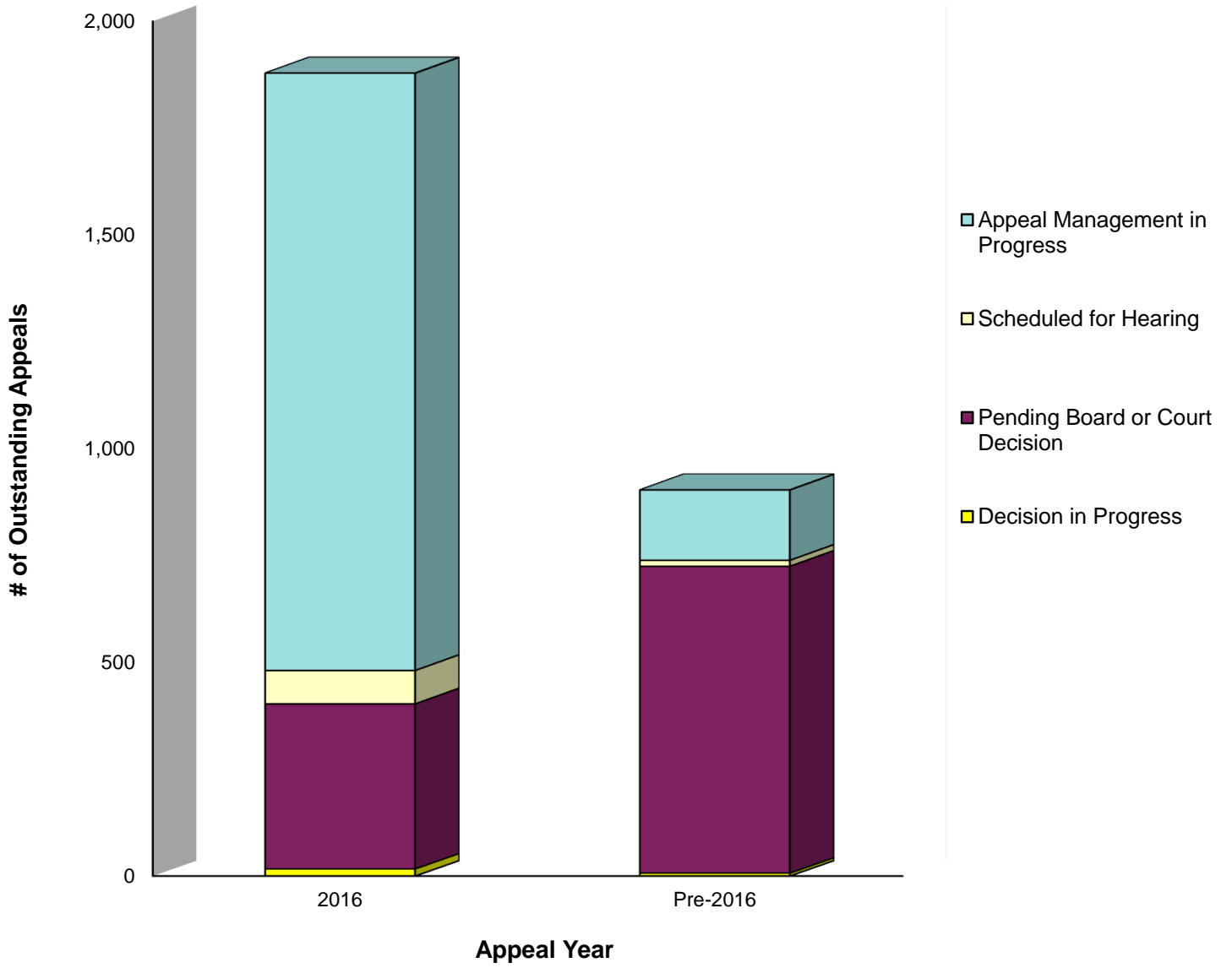
**By Number of Appeals:**



**By Assessed Value:**



### Appendix 4 Status of Appeals



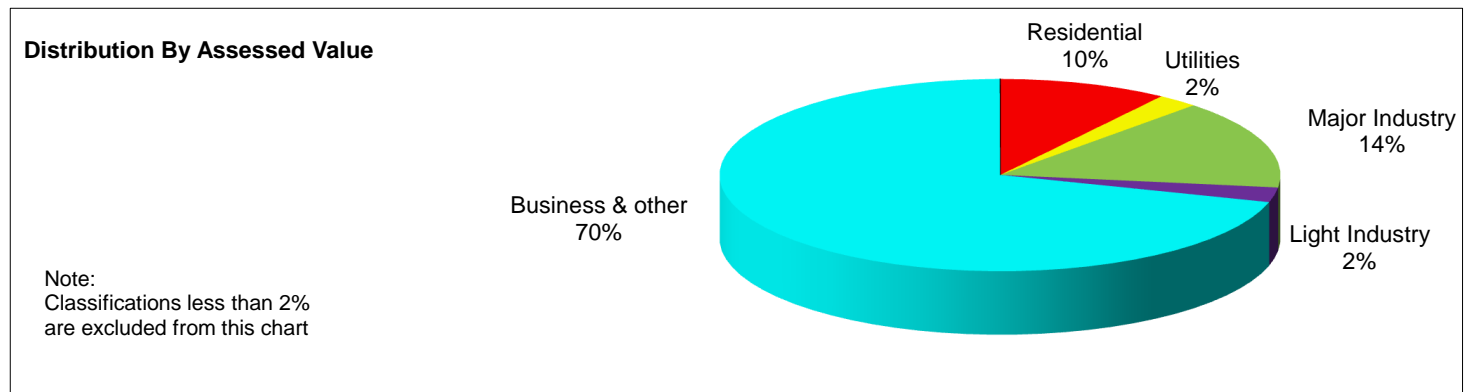
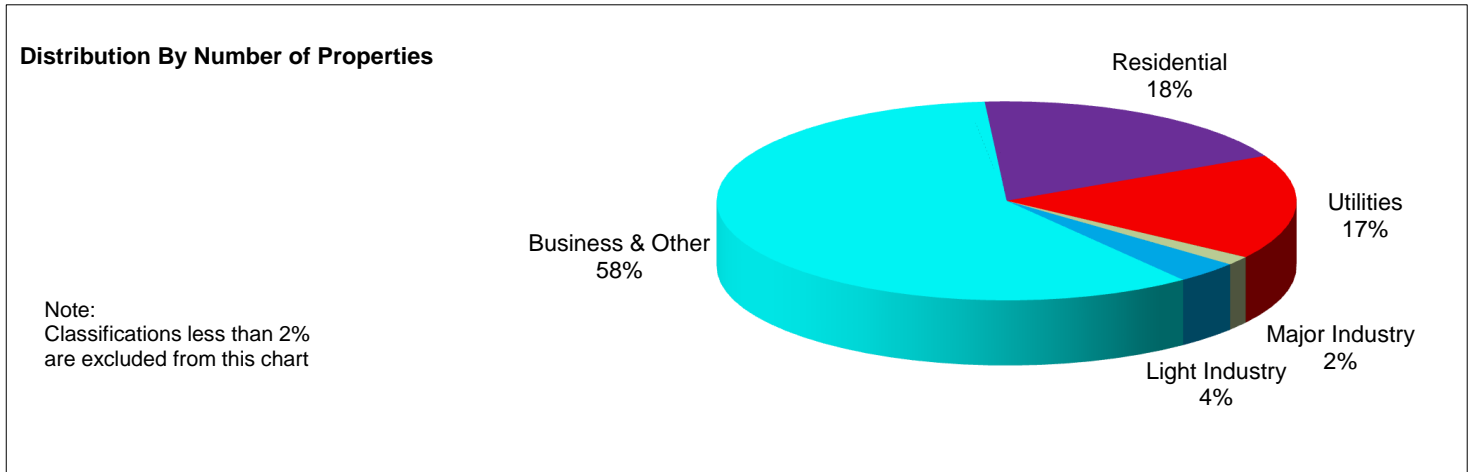
**Appendix 5  
Classification of Properties**

\* This table lists the number of roll numbers, or properties, rather than appeals. Each appeal may involve one or more roll number.

| Classification                             | Outstanding Number of Properties |      |      |      |          |                 | Assessed Value (\$000's) |
|--|----------------------------------|------|------|------|----------|-----------------|--------------------------|
|  | 2016                             | 2015 | 2014 | 2013 | Pre-2013 | TOTAL All Years |                          |
| Residential                                | 727                              | 116  | 22   | 13   | 51       | 929             | \$4,018,590              |
| Utilities                                  | 59                               | 34   | 33   | 37   | 740      | 903             | \$974,840                |
| Support Housing                            | 0                                | 1    | 0    | 0    | 0        | 1               | \$2                      |
| Major Industry                             | 39                               | 11   | 9    | 6    | 10       | 75              | \$6,199,186              |
| Light Industry                             | 154                              | 26   | 8    | 1    | 1        | 190             | \$1,026,482              |
| Business & Other                           | 1,737                            | 593  | 217  | 196  | 342      | 3,085           | \$28,845,776             |
| Managed Forest Land                        | 51                               | 0    | 0    | 0    | 0        | 51              | \$0                      |
| Recreational/ Non-profit                   | 0                                | 15   | 2    | 2    | 6        | 25              | \$242,081                |
| Farm                                       | 23                               | 10   | 1    | 2    | 3        | 39              | \$8,036                  |
| Total for all classifications <sup>1</sup> | 2,790                            | 806  | 292  | 257  | 1,153    | 5,298           | \$41,314,993             |

**Note:**

1. These numbers are greater than the number of properties due to split classifications where one property can have more than one classification.



**Appendix 6  
Completion Results**

|                     | Appeals at beginning of period | Completions During the Period |             |                 |           |                 | Appeals at June 30, 2016 | % Completed in Period |
|---------------------|--------------------------------|-------------------------------|-------------|-----------------|-----------|-----------------|--------------------------|-----------------------|
|                     |                                | Dismissed                     | Withdrawals | Recommendations | Decisions | Total Completed |                          |                       |
| <b>2016 Appeals</b> | 2,197                          | 45                            | 87          | 182             | 0         | 314             | 1,883                    | 14%                   |
| <b>Prior Years</b>  | 1,042                          | 0                             | 72          | 53              | 10        | 135             | 907                      | 13%                   |
| <b>Total</b>        | <b>3,239</b>                   | <b>45</b>                     | <b>159</b>  | <b>235</b>      | <b>10</b> | <b>449</b>      | <b>2,790</b>             | <b>14%</b>            |

The following table provides a breakdown of the "Prior Years" row in the table above.

|              | Commenced     | Appeals at beginning of period | Completions During the Period |             |                 |           |                 | Appeals at June 30, 2016 | % Completed in Period |
|--------------|---------------|--------------------------------|-------------------------------|-------------|-----------------|-----------|-----------------|--------------------------|-----------------------|
|              |               |                                | Dismissed                     | Withdrawals | Recommendations | Decisions | Total Completed |                          |                       |
| 2015         | 2,337         | 579                            | 0                             | 65          | 48              | 10        | 123             | 456                      | 21%                   |
| 2014         | 1,556         | 146                            | 0                             | 6           | 5               | 0         | 11              | 135                      | 8%                    |
| 2013         | 1,769         | 99                             | 0                             | 1           | 0               | 0         | 1               | 98                       | 1%                    |
| 2012         | 2,018         | 71                             | 0                             | 0           | 0               | 0         | 0               | 71                       | 0%                    |
| 2011         | 2,052         | 48                             | 0                             | 0           | 0               | 0         | 0               | 48                       | 0%                    |
| Pre-2011     | 32,537        | 99                             | 0                             | 0           | 0               | 0         | 0               | 99                       | 0%                    |
| <b>TOTAL</b> | <b>42,269</b> | <b>1,042</b>                   | <b>0</b>                      | <b>72</b>   | <b>53</b>       | <b>10</b> | <b>135</b>      | <b>907</b>               | <b>26%</b>            |

|   |            |
|---|------------|
| <b>Average age of all outstanding appeals (as at June 30, 2016):</b>  | 0.74 years |
| <b>Average age of prior year appeals (excludes Pre-2011 appeals):</b> | 2.08 years |

**Appendix 7**  
**Appeal Management Activities**

| Activities   | Results for period ending |             |           |            |
|--|---------------------------|-------------|-----------|------------|
|  | June 30/16                | March 31/16 | Dec 31/15 | Sept 30/15 |
| <b><u>Appeal Management Conferences (AMCs)</u></b> |                           |             |           |            |
| # of AMCs Conducted                                | 244                       | 16          | 69        | 145        |
| # of Appeals Involved                              | 729                       | 73          | 964       | 1,129      |
| <b><u>Settlement Conferences Held</u></b>          | 5                         | 5           | 7         | 4          |
| <b><u>Hearing Statistics</u></b>                   |                           |             |           |            |
| # of Oral Hearings                                 | 3                         | 2           | 1         | 1          |
| # of Hearing Days                                  | 7                         | 2           | 1         | 1          |
| # of Written Submissions                           | 7                         | 4           | 19        | 44         |
| <b><u>Decisions</u></b>                            |                           |             |           |            |
| # of Decisions                                     | 19                        | 10          | 32        | 27         |
| Average # of days, Hearing to Decision             | 23.2                      | 74.0        | 49.0      | 35.6       |
| % within 90 days                                   | 95%                       | 80%         | 94%       | 100%       |