Appendix 1
Summary of Outstanding

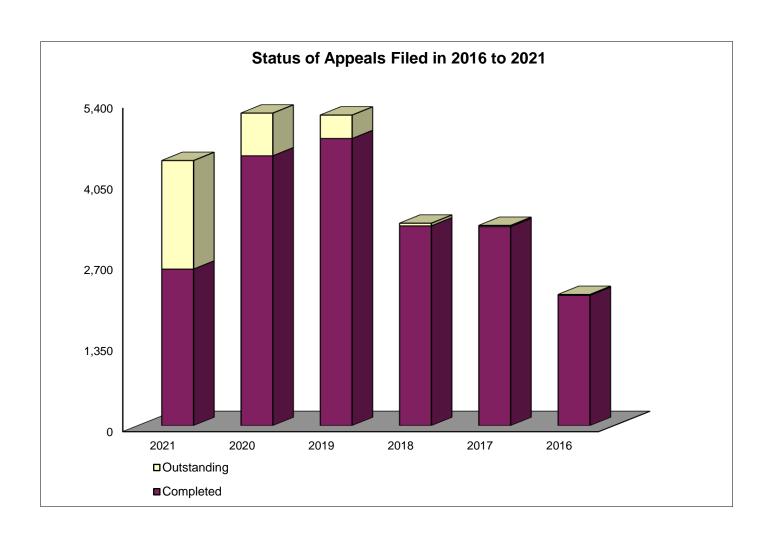
| | OUTSTANDING APPEALS | | | | | | | | | |
|----------------------------------|---------------------|-----------|-------------|--------------|---------------|------------|--------------|--|--|--|
| APPEAL | TOTAL | | 2021 APPEAL | P | PRIOR YEARS 1 | | | | | |
| STATUS | Dec 31/21 | Dec 31/21 | Sept 30/21 | Inc./(Decr.) | Dec 31/21 | Sept 30/21 | Inc./(Decr.) | | | |
| APPEAL MANAGEMENT IN PROGRESS | 1,573 | 1,301 | 2,364 | N/A | 272 | 485 | (44%) | | | |
| SCHEDULED FOR HEARING | 89 | 39 | 72 | N/A | 50 | 73 | (32%) | | | |
| JURISDICTION / DEFICIENCY ISSUES | 0 | 0 | 0 | N/A | 0 | 0 | 0% | | | |
| PENDING BOARD OR COURT DECISION | 1,290 | 419 | 267 | N/A | 871 | 857 | 2% | | | |
| DECISION IN PROGRESS | 132 | 48 | 718 | N/A | 84 | 164 | (49%) | | | |
| TOTAL OUTSTANDING APPEALS | 3,084 | 1,807 | 3,421 | (47%) | 1,277 | 1,579 | (19%) | | | |

Notes:

1. Prior year appeals include all outstanding appeals to the Board from the 2020 and earlier rolls.

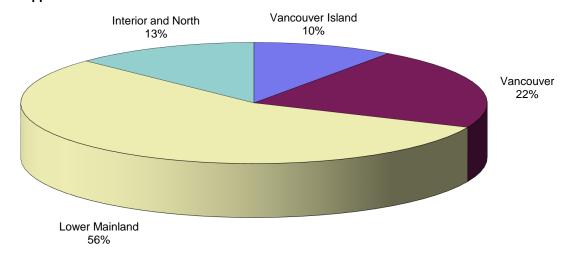
Appendix 2
Breakdown by Year of Appeal

| | 2021 | 2020 | 2019 | 2018 | 2017 | 2016 | Pre-2016 |
|---|-------|-------|-------|-------|-------|-------|----------|
| Outstanding | 1,807 | 711 | 390 | 45 | 20 | 13 | 98 |
| Completed | 2,620 | 4,506 | 4,794 | 3,339 | 3,327 | 2,184 | 42,171 |
| Total Appeals | 4,427 | 5,217 | 5,184 | 3,384 | 3,347 | 2,197 | 42,269 |
| Outstanding appeals as a percent of total | 41% | 14% | 8% | 1% | 1% | 1% | 0.2% |

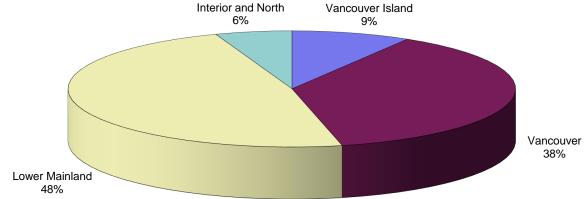


Appendix 3 Regional Distribution

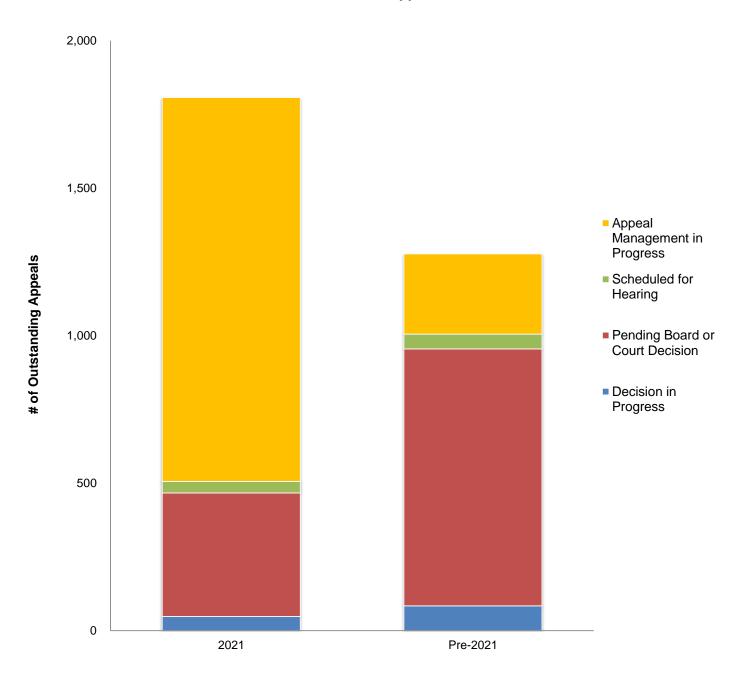
By Number of Appeals:







Appendix 4
Status of Appeals



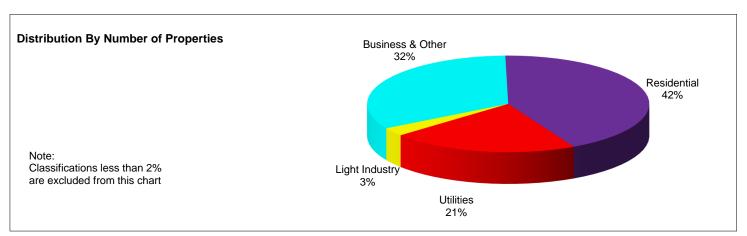
Appendix 5 Classification of Properties

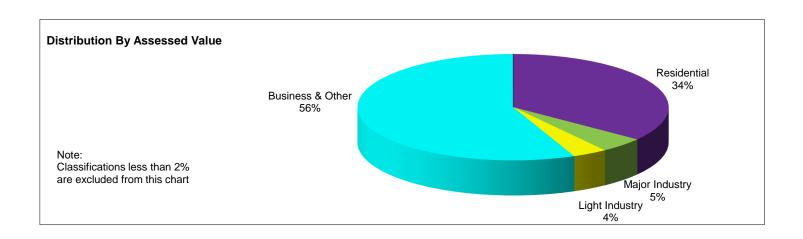
* This table lists the number of roll numbers, or properties, rather than appeals. Each appeal may involve one or more roll number.

| | Outstanding Number of Properties | | | | | | | | | |
|--|----------------------------------|-------|-------|------|----------|--------------------|--------------------|--|--|--|
| Classification | 2021 | 2020 | 2019 | 2018 | Pre-2018 | TOTAL All Years | Value (\$000's) | | | |
| Residential | 1,225 | 856 | 594 | 10 | 52 | 2,737 | \$19,981,536 | | | |
| Utilities | 175 | 153 | 157 | 20 | 822 | 1,327 | \$637,562 | | | |
| Support Housing | 0 | 0 | 0 | 0 | 0 | 0 | \$0 | | | |
| Major Industry | 21 | 11 | 10 | 4 | 15 | 61 | \$2,707,693 | | | |
| Light Industry | 109 | 38 | 22 | 9 | 3 | 181 | \$2,105,482 | | | |
| Business & Other | 1,381 | 331 | 209 | 72 | 91 | 2,084 | \$32,543,983 | | | |
| Managed Forest Land | 1 | 3 | 0 | 0 | 0 | 4 | \$275 | | | |
| Recreational/ Non-profit | 30 | 12 | 9 | 2 | 0 | 53 | \$362,435 | | | |
| Farm | 10 | 7 | 4 | 0 | 0 | 21 | \$422 | | | |
| Total for all classifications ¹ | 2,952 | 1,411 | 1,005 | 117 | 983 | 6,468 | \$58,339,388 | | | |

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

| | | | Complet | | | | | |
|--------------|--------------------------------------|-----------|-------------|----------------------|-----------|--------------------|----------------------------|-----------------------|
| | Appeals at beginning of period | Dismissed | Withdrawals | Recom- mendations | Decisions | Total Completed | Appeals at Dec 31, 2021 | % Completed in Period |
| 2021 Appeals | 3,421 | 28 | 1,235 | 282 | 69 | 1,614 | 1,807 | 47% |
| Prior Years | 1,579 | 1 | 151 | 124 | 26 | 302 | 1,277 | 19% |
| Total | 5,000 | 29 | 1,386 | 406 | 95 | 1,916 | 3,084 | 38% |

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

| | | | | Complet | | | | | |
|----------|-----------|--------------------------------------|-----------|-------------|----------------------|-----------|--------------------|----------------------------|-----------------------|
| | Commenced | Appeals at beginning of period | Dismissed | Withdrawals | Recom- mendations | Decisions | Total Completed | Appeals at Dec 31, 2021 | % Completed in Period |
| 2020 | 5,217 | 978 | 1 | 135 | 107 | 24 | 267 | 711 | 27% |
| 2019 | 5,184 | 415 | 0 | 11 | 13 | 1 | 25 | 390 | 6% |
| 2018 | 3,384 | 55 | 0 | 5 | 4 | 1 | 10 | 45 | 18% |
| 2017 | 3,347 | 20 | 0 | 0 | 0 | 0 | 0 | 20 | 0% |
| 2016 | 2,197 | 13 | 0 | 0 | 0 | 0 | 0 | 13 | 0% |
| Pre-2016 | 42,269 | 98 | 0 | 0 | 0 | 0 | 0 | 98 | 0% |
| TOTAL | 61,598 | 1,579 | 1 | 151 | 124 | 26 | 302 | 1,277 | 38% |

Average age of all outstanding appeals (as at Dec 31, 2021):

1.26 years

Average age of prior year appeals (excludes Pre-2016 appeals):

2.17 years

Appendix 7
Appeal Management Activities

| Activities | Results for period ending | | | | | | |
|--|---------------------------|------------|------------|-----------|--|--|--|
| | Dec 31/21 | Sept 30/21 | June 30/21 | Mar 31/21 | | | |
| Appeal Management Conferences (AMCs) # of AMCs Conducted # of Appeals Involved | 209 | 228 | 249 | 93 | | | |
| | 1,434 | 1,717 | 1,258 | 608 | | | |
| Settlement Conferences Held | 3 | 7 | 8 | 8 | | | |
| Hearing Statistics # of Oral Hearings # of Hearing Days # of Written Submissions | 1 | 1 | 4 | 0 | | | |
| | 4 | 3 | 9 | 0 | | | |
| | 26 | 92 | 23 | 15 | | | |
| Decisions # of Decisions Average # of days, Hearing to Decision % within 90 days | 64 | 54 | 20 | 19 | | | |
| | 63 | 47 | 40 | 68 | | | |
| | 94% | 98% | 100% | 84% | | | |