Appendix 1 Summary of Outstanding

		-	PEALS	ALS			
APPEAL	TOTAL 2024 APPEALS				PRIOR YEARS ¹		
STATUS	Mar 31/25	Mar 31/25	Dec 31/24	Inc./(Decr.)	Mar 31/25	Dec 31/24	Inc./(Decr.)
APPEAL MANAGEMENT IN PROGRESS	1,579	800	1,853	(57%)	779	815	(4%)
SCHEDULED FOR HEARING	94	64	52	23%	30	115	(74%)
PENDING BOARD OR COURT DECISION	1,611	255	62	311%	1,356	1,352	0%
DECISION IN PROGRESS	311	237	253	(6%)	74	122	(39%)
TOTAL OUTSTANDING APPEALS	3,595	1,356	2,220	(39%)	2,239	2,404	(7%)

Notes:

1. Prior year appeals include all outstanding appeals to the Board from the 2023 and earlier rolls.

Appendix 2 Breakdown by Year of Appeal

	2024	2023	2022	2021	2020	2019	Pre-2019
Outstanding	1,356	616	515	370	358	268	112
Completed	2,959	3,712	4,454	4,057	4,859	4,916	51,085
Total Appeals	4,315	4,328	4,969	4,427	5,217	5,184	51,197
Outstanding appeals as a percent of total	31%	14%	10%	8%	7%	5%	0.2%





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	2024	2023	2022	2021	Pre-2021	TOTAL All Years	Value (\$000's)		
Residential	601	369	439	311	346	2,066	\$27,583,186		
Utilities	299	270	204	148	1,137	2,058	\$2,961,714		
Support Housing	0	0	0	0	0	0	\$0		
Major Industry	11	8	6	5	24	54	\$4,101,922		
Light Industry	119	15	8	2	4	148	\$4,281,984		
Business & Other	751	210	260	96	174	1,491	\$32,370,024		
Managed Forest Land	1	1	1	0	0	3	\$427		
Recreational/ Non-profit	17	12	10	5	7	51	\$276,909		
Farm	8	4	5	2	6	25	\$975		
Total for all classifications ¹	1,807	889	933	569	1,698	5,896	\$71,577,141		

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	ions During th	ne Period			
	Appeals at beginning of period	Dismissed	Withdrawals	Recom- mendations	Decisions	Total Completed	Appeals at Mar 31, 2025	% Completed in Period
2024 Appeals	2,220	0	492	351	21	864	1,356	39%
Prior Years	2,404	0	92	68	5	165	2,239	7%
Total	4,624	0	584	419	26	1,029	3,595	22%

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 Mar 31, 2025	% Completed in Period
2023	4,328	739	0	58	60	5	123	616	17%
2022	4,969	539	0	20	4	0	24	515	4%
2021	4,427	376	0	6	0	0	6	370	2%
2020	5,217	367	0	5	4	0	9	358	2%
2019	5,184	271	0	3	0	0	3	268	1%
Pre-2019	51,197	112	0	0	0	0	0	112	0%
TOTAL	75,322	2,404	0	92	68	5	165	2,239	7%

Average age of all outstanding appeals (as at March 31, 2025):	2.50 years
Average age of prior year appeals (excludes Pre-2019 appeals):	3.52 years

Appendix 7 Appeal Management Activities

Activities		Results for period ending						
	Mar 31/25	Dec 31/24	Sept 30/24	June 30/24				
Appeal Management Conferences (AMCs)								
# of AMCs Conducted	76	164	244	247				
# of Appeals Involved	493	1,160	939	413				
Settlement Conferences Held	2	7	10	8				
Hearing Statistics								
# of Oral Hearings	0	1	1	2				
# of Hearing Days	0	3	6	2				
# of Written Submissions	14	39	88	24				
Decisions								
# of Decisions	19	52	73	13				
Average # of days, Hearing to Decision	73	60	68	51				
% within 90 days	68%	83%	79%	85%				