

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

APPEAL STATUS	OUTSTANDING APPEALS						
	TOTAL	2025 APPEALS			PRIOR YEARS <sup>2</sup>		
	June 30/25	June 30/25	April 30/25 <sup>1</sup>	Inc./ (Decr.)	June 30/25	Mar 31/25	Inc./ (Decr.)
APPEAL MANAGEMENT IN PROGRESS	5,747	4,546	0	N/A	1,201	1,579	(24%)
SCHEDULED FOR HEARING	159	80	0	N/A	79	94	(16%)
JURISDICTION / DEFICIENCY ISSUES	16	16	0	N/A	0	0	0%
PENDING BOARD OR COURT DECISION	1,626	24	0	N/A	1,602	1,611	(1%)
DECISION IN PROGRESS	470	156	0	N/A	314	311	1%
TOTAL OUTSTANDING APPEALS	8,018	4,822	5,013	(4%)	3,196	3,595	(11%)

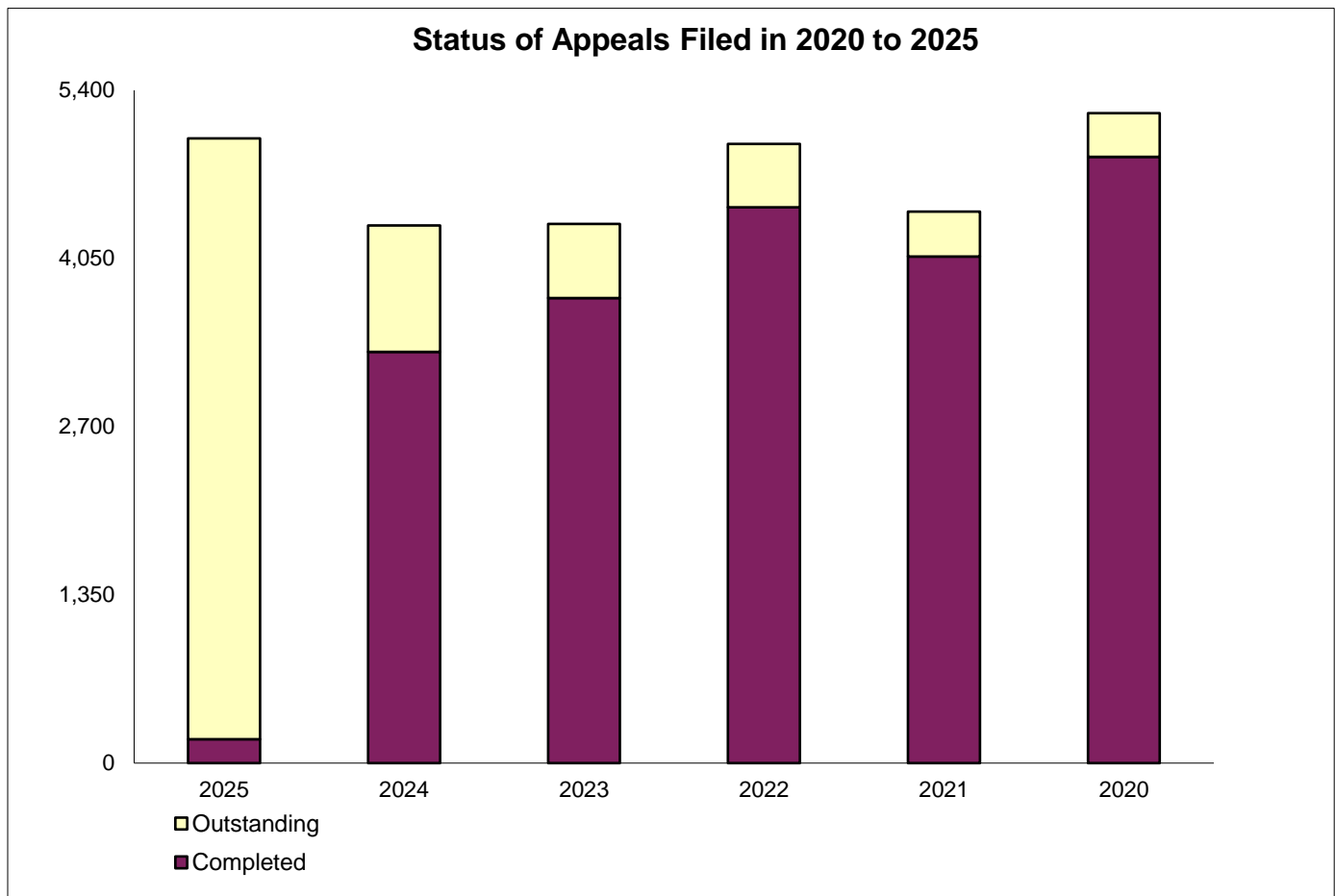
**Notes:**

1. Given the deadline for filing 2025 appeals was April 30, 2025, 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 2024 and earlier rolls.

## Appendix 2

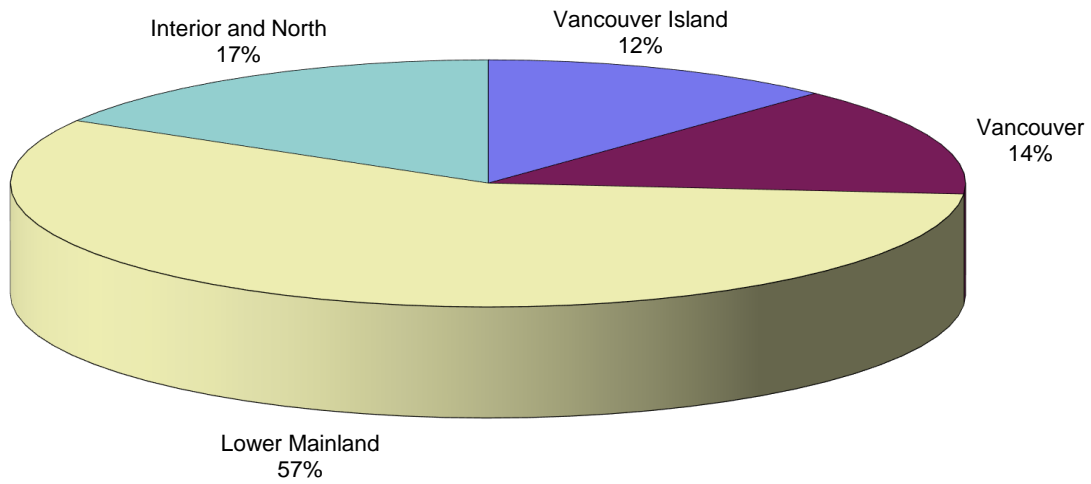
### Breakdown by Year of Appeal

	2025	2024	2023	2022	2021	2020	Pre-2020
<b>Outstanding</b>	<b>4,822</b>	<b>1,015</b>	<b>595</b>	<b>509</b>	<b>362</b>	<b>352</b>	<b>363</b>
<b>Completed</b>	191	3,300	3,733	4,460	4,065	4,865	56,018
<b>Total Appeals</b>	5,013	4,315	4,328	4,969	4,427	5,217	56,381
<b>Outstanding appeals as a percent of total</b>	96%	24%	14%	10%	8%	7%	0.6%

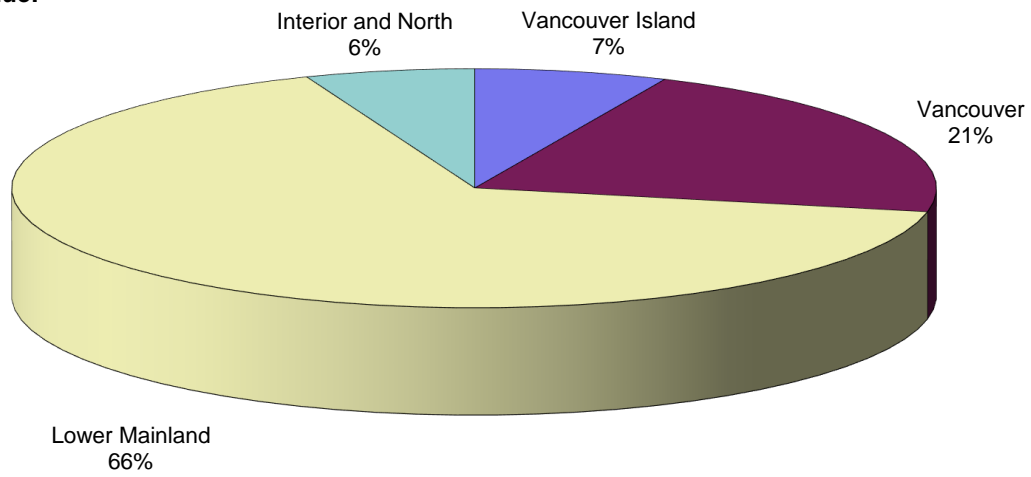


### Appendix 3 Regional Distribution

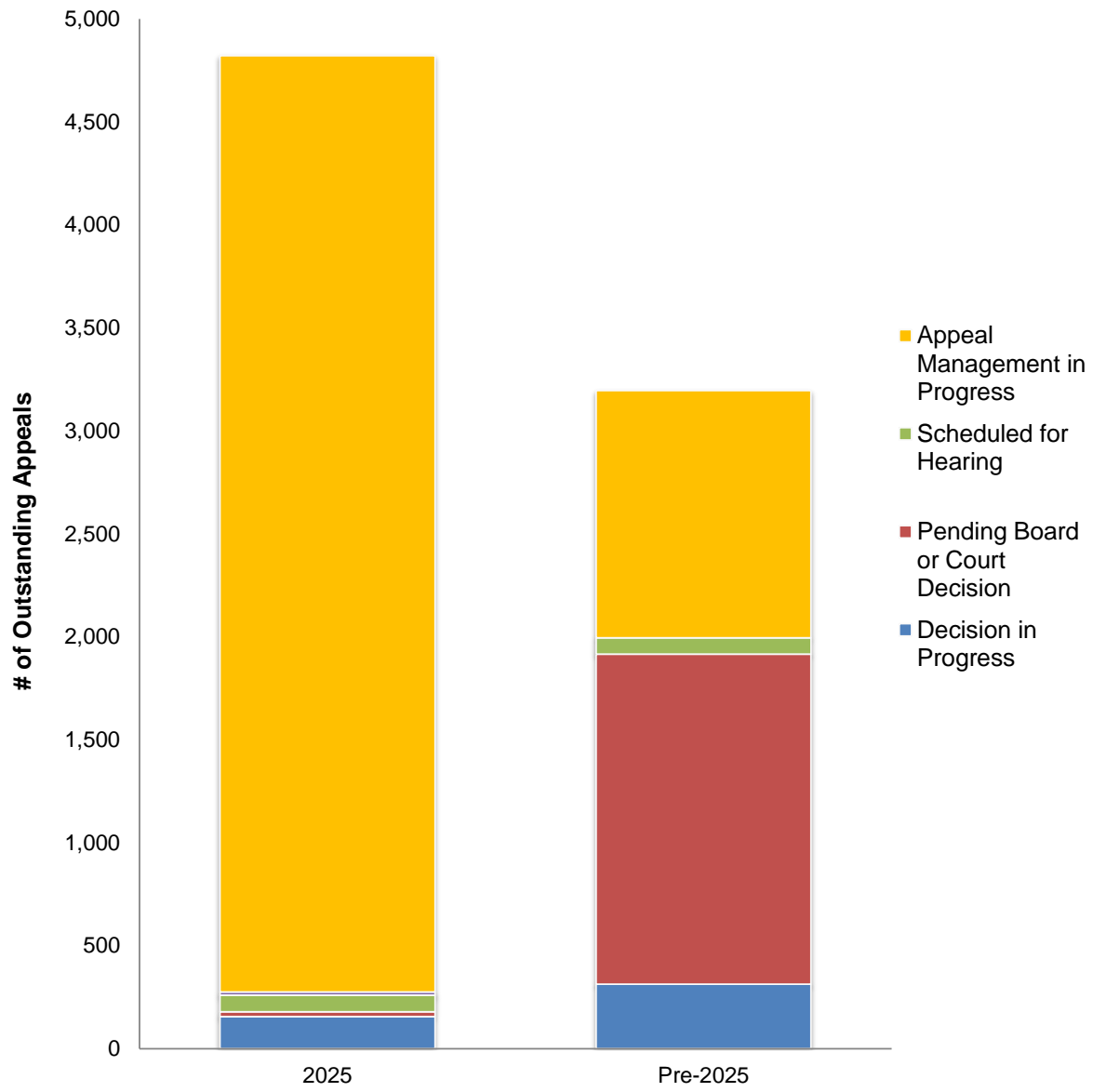
#### By Number of Appeals:



#### 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.

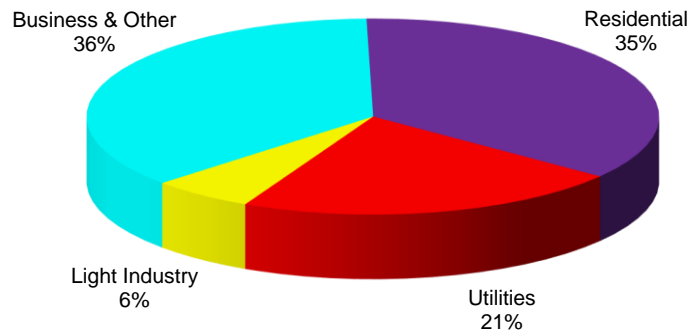
Classification	Outstanding Number of Properties						Assessed Value (\$000's)
	2025	2024	2023	2022	Pre-2022	TOTAL All Years	
Residential	2,203	450	362	433	646	4,094	\$50,700,452
Utilities	403	293	268	204	1,285	2,453	\$4,391,514
Support Housing	0	0	0	0	0	0	\$0
Major Industry	38	11	8	6	13	76	\$5,619,700
Light Industry	569	71	14	8	6	668	\$17,010,580
Business & Other	2,897	510	193	257	244	4,101	\$83,549,002
Managed Forest Land	2	1	1	1	0	5	\$535
Recreational/ Non-profit	66	12	10	9	10	107	\$1,029,734
Farm	21	5	4	5	8	43	\$1,462
Total for all classifications <sup>1</sup>	6,199	1,353	860	923	2,212	11,547	\$162,302,979

### Note:

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

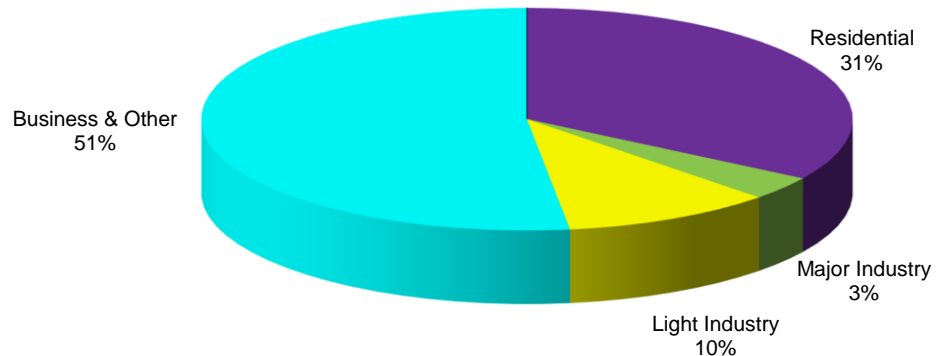
### Distribution By Number of Properties

Note:  
Classifications less than 2%  
are excluded from this chart



### Distribution By Assessed Value

Note:  
Classifications less than 2%  
are excluded from this chart



**Appendix 6**  
**Completion Results**

	Appeals at beginning of period	Completions During the Period					Appeals at June 30, 2025	% Completed in Period
		Dismissed	Withdrawals	Recommendations	Decisions	Total Completed		
<b>2025 Appeals</b>	5,013	47	2	141	1	191	4,822	4%
<b>Prior Years</b>	3,595	6	130	226	37	399	3,196	11%
<b>Total</b>	<b>8,608</b>	<b>53</b>	<b>132</b>	<b>367</b>	<b>38</b>	<b>590</b>	<b>8,018</b>	<b>7%</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, 2025	% Completed in Period
			Dismissed	Withdrawals	Recommendations	Decisions	Total Completed		
2024	4,315	1,356	6	116	202	17	341	1,015	25%
2023	4,328	616	0	6	10	5	21	595	3%
2022	4,969	515	0	2	4	0	6	509	1%
2021	4,427	370	0	3	5	0	8	362	2%
2020	5,217	358	0	2	4	0	6	352	2%
Pre-2020	56,381	380	0	1	1	15	17	363	4%
<b>TOTAL</b>	<b>75,322</b>	<b>3,595</b>	<b>6</b>	<b>130</b>	<b>226</b>	<b>37</b>	<b>399</b>	<b>3,196</b>	<b>11%</b>

<b>Average age of all outstanding appeals (as at June 30, 2025):</b>	0.68 years
<b>Average age of prior year appeals (excludes Pre-2020 appeals):</b>	1.56 years

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

Activities	Results for period ending			
	June 30/25	Mar 31/25	Dec 31/24	Sept 30/24
<b><u>Appeal Management Conferences (AMCs)</u></b>				
# of AMCs Conducted	247	76	164	244
# of Appeals Involved	566	493	1,160	939
<b><u>Settlement Conferences Held</u></b>	6	2	7	10
<b><u>Hearing Statistics</u></b>				
# of Oral Hearings	1	0	1	1
# of Hearing Days	4	0	3	6
# of Written Submissions	13	14	39	88
<b><u>Decisions</u></b>				
# of Decisions	16	19	52	73
Average # of days, Hearing to Decision	95	73	60	68
% within 90 days	50%	68%	83%	79%