

Appendix 1
Summary of Outstanding

APPEAL STATUS	OUTSTANDING APPEALS						
	TOTAL	2025 APPEALS			PRIOR YEARS ¹		
	Sept 30/25	Sept 30/25	June 30/25	Inc./ (Decr.)	Sept 30/25	June 30/25	Inc./ (Decr.)
APPEAL MANAGEMENT IN PROGRESS	5,163	3,747	4,546	(18%)	1,416	1,201	18%
SCHEDULED FOR HEARING	74	59	80	(26%)	15	79	(81%)
JURISDICTION / DEFICIENCY ISSUES	1	1	16	(94%)	0	0	0%
PENDING BOARD OR COURT DECISION	1,187	27	24	13%	1,160	1,602	(28%)
DECISION IN PROGRESS	364	204	156	31%	160	314	(49%)
TOTAL OUTSTANDING APPEALS	6,789	4,038	4,822	(16%)	2,751	3,196	(14%)

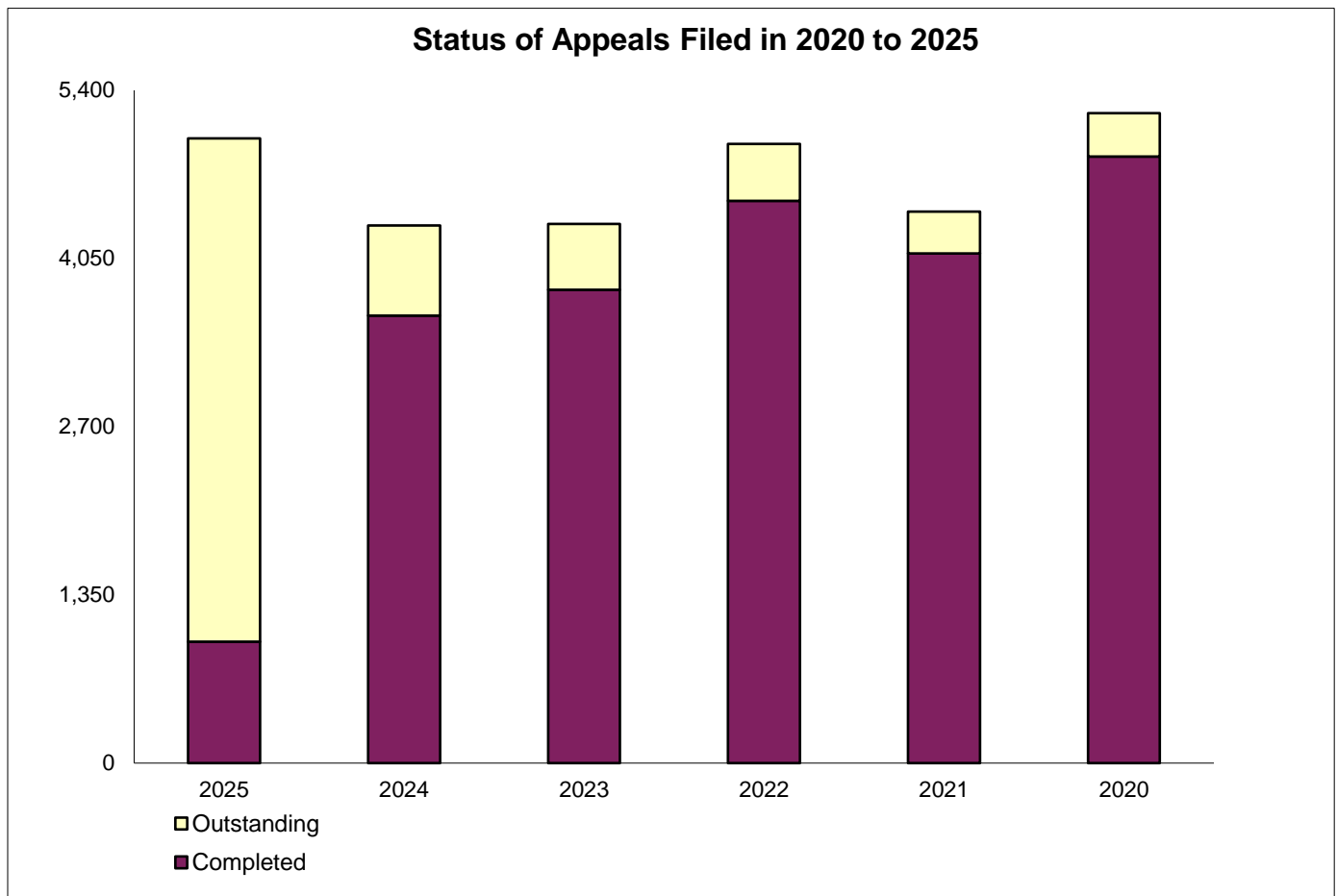
Notes:

1. Prior year appeals include all outstanding appeals to the Board from the 2024 and earlier rolls.

Appendix 2

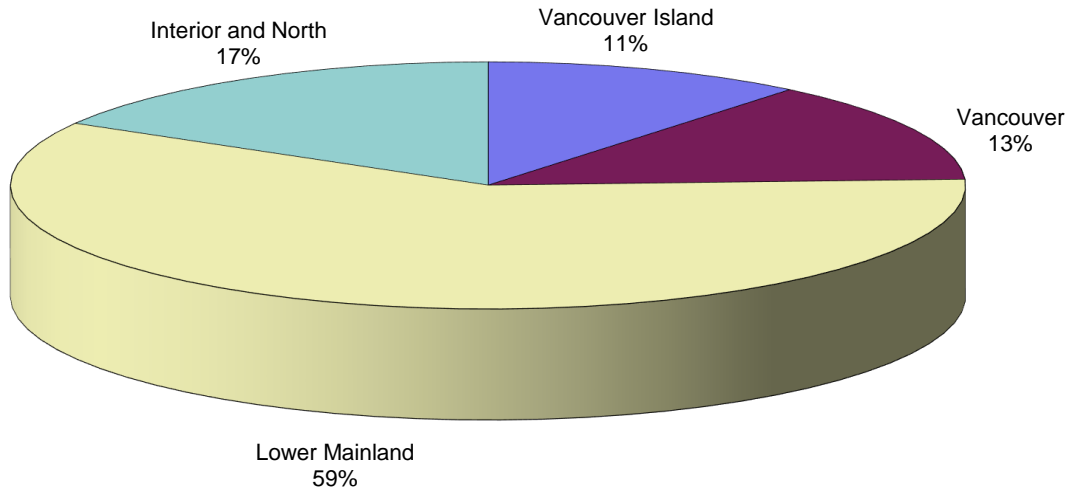
Breakdown by Year of Appeal

	2025	2024	2023	2022	2021	2020	Pre-2020
Outstanding	4,038	724	528	456	336	348	359
Completed	975	3,591	3,800	4,513	4,091	4,869	56,022
Total Appeals	5,013	4,315	4,328	4,969	4,427	5,217	56,381
Outstanding appeals as a percent of total	81%	17%	12%	9%	8%	7%	0.6%

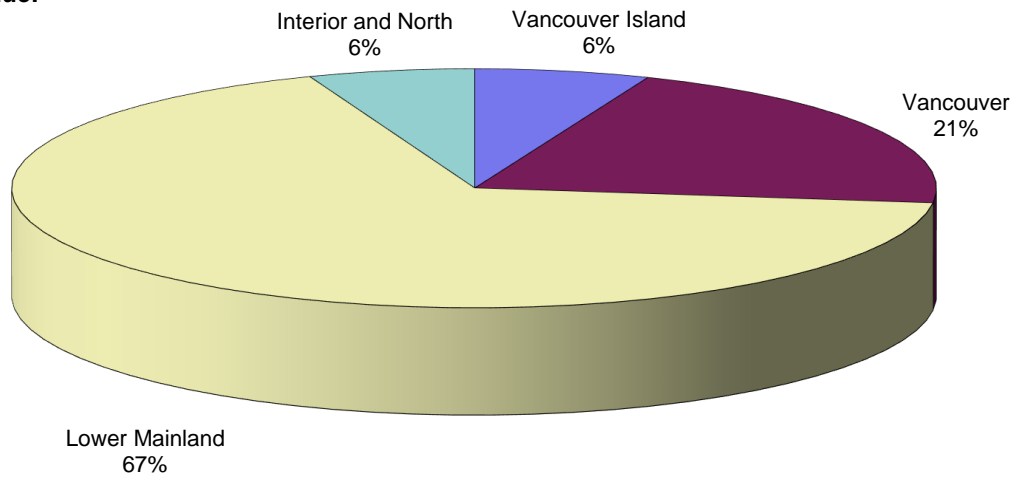


Appendix 3 Regional Distribution

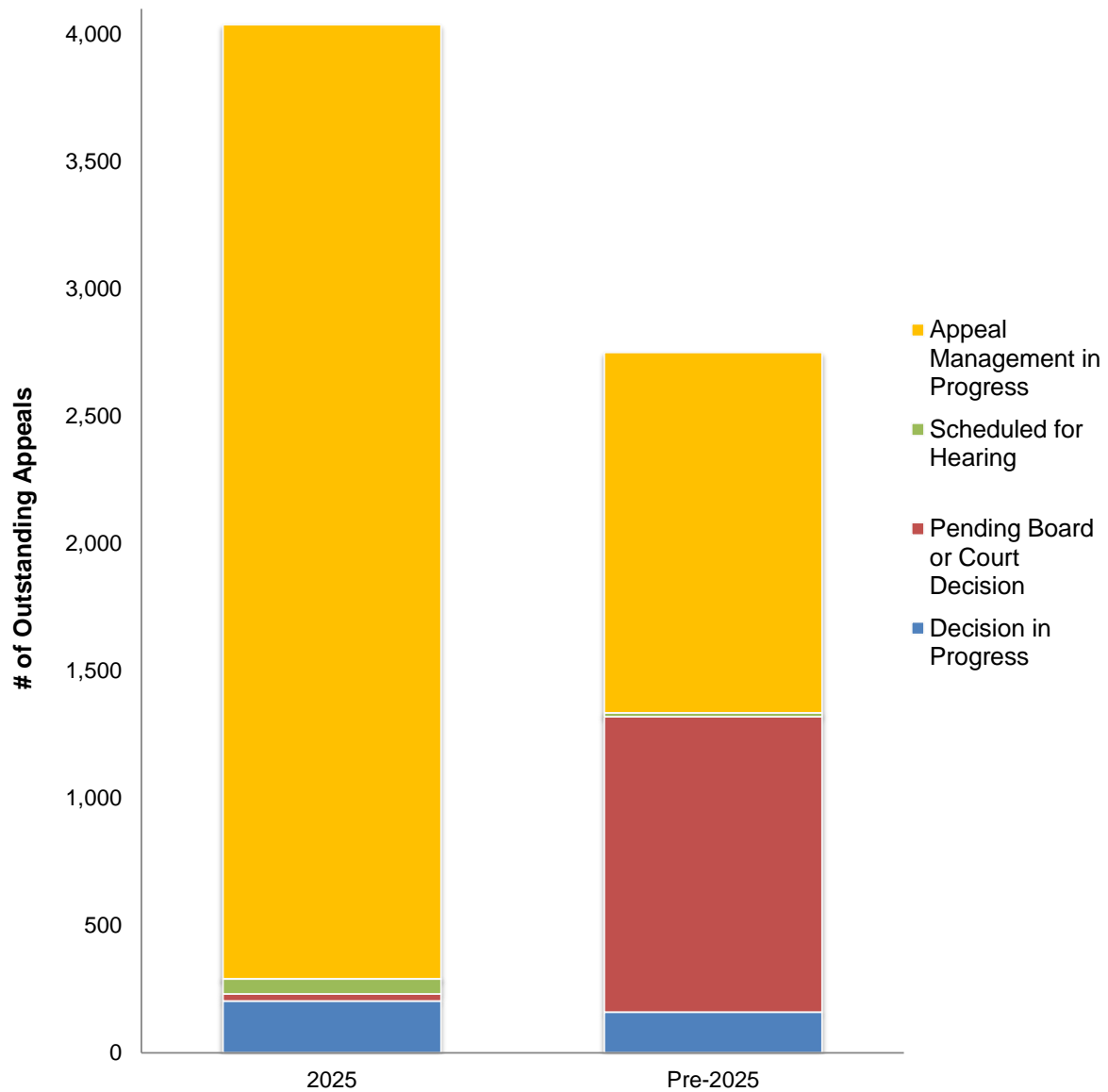
By Number of Appeals:



By Assessed Value:



Appendix 4
Status of Appeals



Appendix 5 Classification of Properties

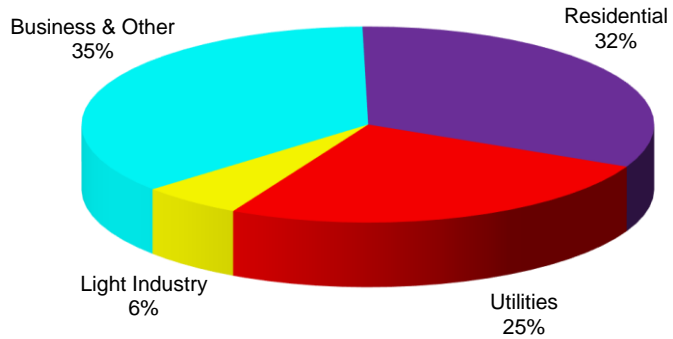
* This table lists the number of roll numbers, or properties, rather than appeals. Each appeal may involve one or more roll number.

Classification	Outstanding Number of Properties						Assessed Value (\$000's)
	2025	2024	2023	2022	Pre-2022	TOTAL All Years	
Residential	1,653	334	298	284	536	3,105	\$44,986,307
Utilities	391	284	264	199	1,284	2,422	\$3,730,751
Support Housing	0	0	0	0	0	0	\$0
Major Industry	31	10	8	6	14	69	\$5,304,147
Light Industry	516	20	7	7	5	555	\$13,940,505
Business & Other	2,502	305	154	229	219	3,409	\$70,751,429
Managed Forest Land	1	1	1	1	0	4	\$524
Recreational/ Non-profit	56	9	6	7	9	87	\$840,665
Farm	10	4	4	5	8	31	\$1,152
Total for all classifications ¹	5,160	967	742	738	2,075	9,682	\$139,555,480

Note:

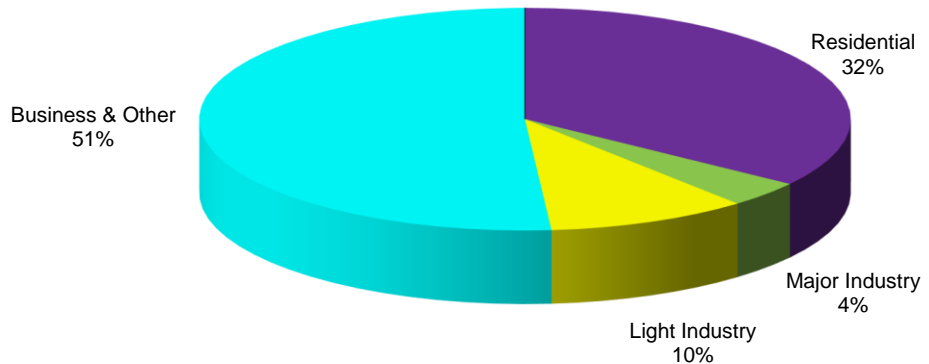
1. These numbers are greater than the number of properties due to split classifications where one property can have more than one classification.

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 Sept 30, 2025	% Completed in Period
		Dismissed	Withdrawals	Recommendations	Decisions	Total Completed		
2025 Appeals	4,822	119	285	346	34	784	4,038	16%
Prior Years	3,199	3	215	202	28	448	2,751	14%
Total	8,021	122	500	548	62	1,232	6,789	15%

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 Sept 30, 2025	% Completed in Period
			Dismissed	Withdrawals	Recommendations	Decisions	Total Completed		
2024	4,315	1,015	3	135	143	10	291	724	29%
2023	4,328	595	0	35	23	9	67	528	11%
2022	4,969	509	0	25	20	8	53	456	10%
2021	4,427	362	0	16	9	1	26	336	7%
2020	5,217	355	0	2	5	0	7	348	2%
Pre-2020	56,381	363	0	2	2	0	4	359	1%
TOTAL	75,322	3,199	3	215	202	28	448	2,751	14%

Average age of all outstanding appeals (as at Sept 30, 2025):	0.97 years
Average age of prior year appeals (excludes Pre-2020 appeals):	1.90 years

Appendix 7
Appeal Management Activities

Activities	Results for period ending			
	Sept 30/25	June 30/25	Mar 31/25	Dec 31/24
<u>Appeal Management Conferences (AMCs)</u>				
# of AMCs Conducted	357	247	76	164
# of Appeals Involved	1,703	566	493	1,160
<u>Settlement Conferences Held</u>	9	6	2	7
<u>Hearing Statistics</u>				
# of Oral Hearings	0	1	0	1
# of Hearing Days	0	4	0	3
# of Written Submissions	76	13	14	39
<u>Decisions</u>				
# of Decisions	35	16	19	52
Average # of days, Hearing to Decision	34	95	73	60
% within 90 days	100%	50%	68%	83%