

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

APPEAL STATUS	OUTSTANDING APPEALS						
	TOTAL	2025 APPEALS			PRIOR YEARS <sup>1</sup>		
	Dec 31/25	Dec 31/25	Sept 30/25	Inc./ (Decr.)	Dec 31/25	Sept 30/25	Inc./ (Decr.)
APPEAL MANAGEMENT IN PROGRESS	3,894	2,514	4,546	(45%)	1,380	1,201	15%
SCHEDULED FOR HEARING	31	27	80	(66%)	4	79	(95%)
JURISDICTION / DEFICIENCY ISSUES	0	0	16	(100%)	0	0	0%
PENDING BOARD OR COURT DECISION	880	31	24	29%	849	1,602	(47%)
DECISION IN PROGRESS	581	463	156	197%	118	314	(62%)
TOTAL OUTSTANDING APPEALS	5,386	3,035	4,822	(37%)	2,351	3,196	(26%)

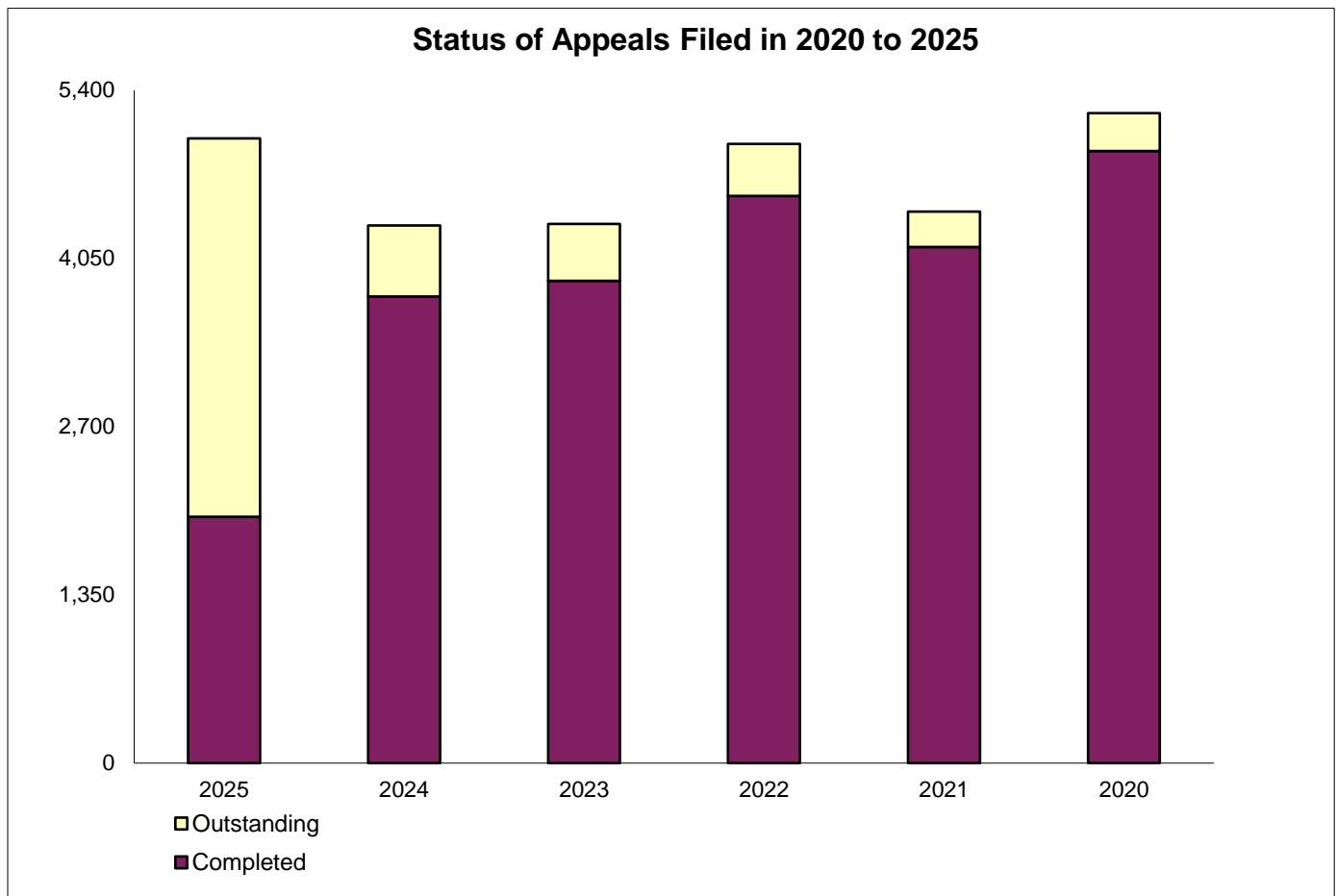
**Notes:**

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

## Appendix 2

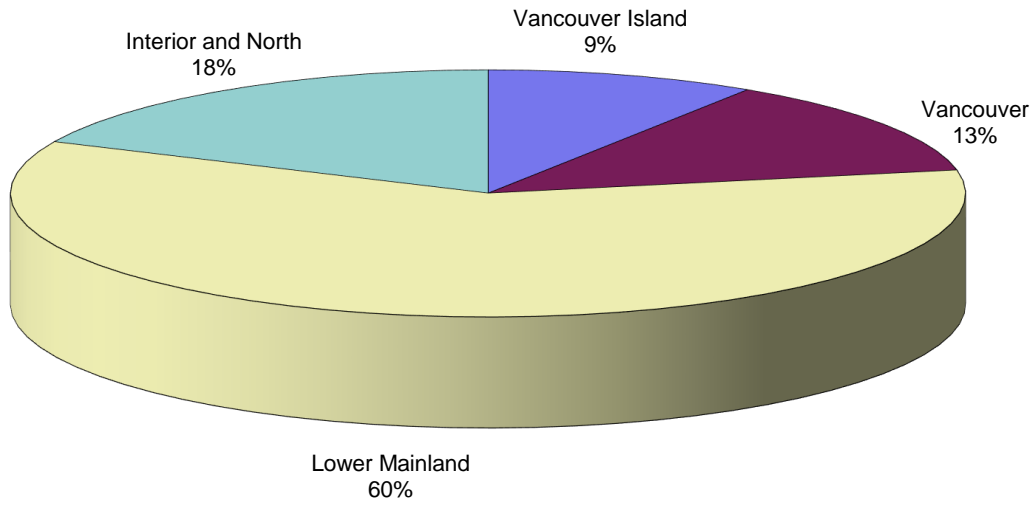
### Breakdown by Year of Appeal

	2025	2024	2023	2022	2021	2020	Pre-2020
<b>Outstanding</b>	<b>3,035</b>	<b>570</b>	<b>457</b>	<b>416</b>	<b>284</b>	<b>305</b>	<b>319</b>
<b>Completed</b>	1,978	3,745	3,871	4,553	4,143	4,912	56,062
<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>	61%	13%	11%	8%	6%	6%	0.6%

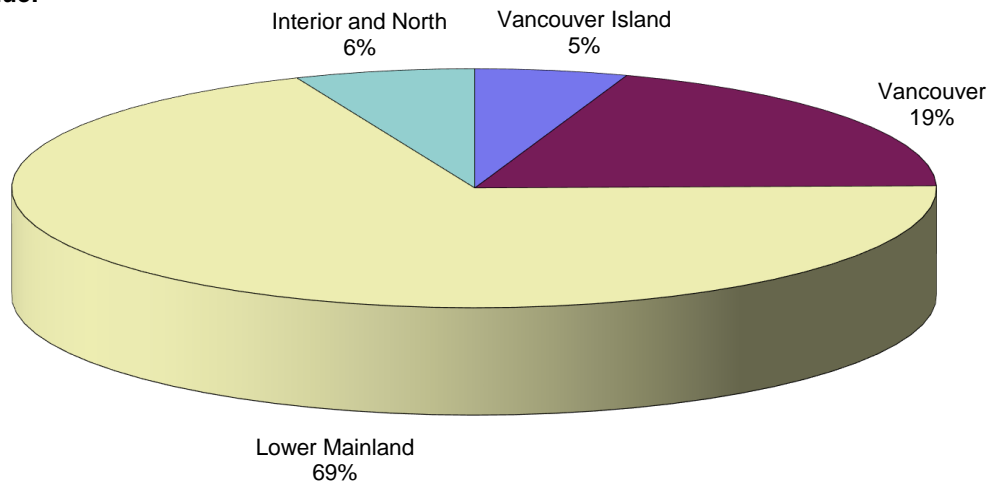


### Appendix 3 Regional Distribution

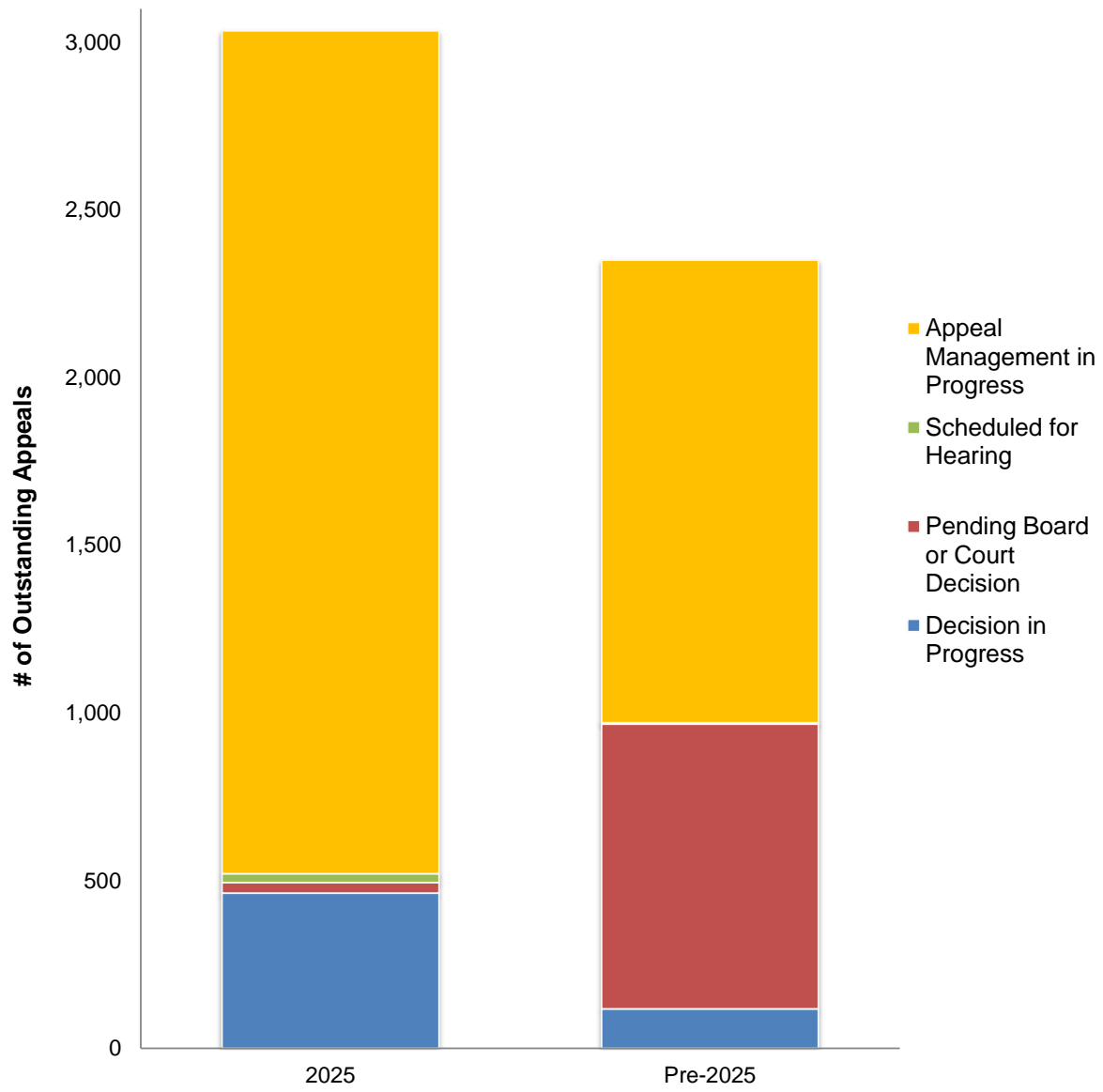
#### By Number of Appeals:



#### By Assessed Value:



**Appendix 4**  
**Status of Appeals**



## Appendix 5 Classification of Properties

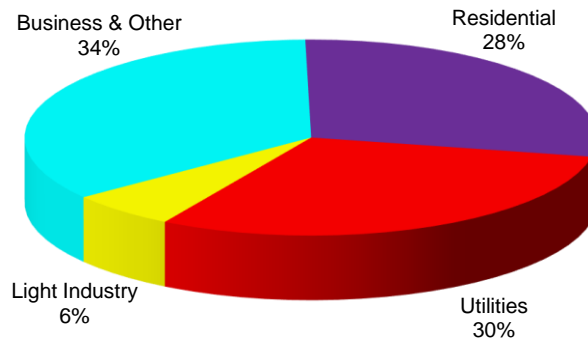
\* This table lists the number of roll numbers, or properties, rather than appeals. Each appeal may involve one or more roll number.

Classification	Outstanding Number of Properties						Assessed Value (\$000's)
	2025	2024	2023	2022	Pre-2022	TOTAL All Years	
Residential	1,040	246	252	259	427	2,224	\$33,358,682
Utilities	358	271	252	199	1,284	2,364	\$3,197,838
Support Housing	0	0	0	0	0	0	\$0
Major Industry	17	6	4	4	6	37	\$3,224,392
Light Industry	450	14	6	7	3	480	\$12,397,080
Business & Other	1,970	243	130	212	149	2,704	\$55,500,542
Managed Forest Land	1	0	0	1	0	2	\$288
Recreational/ Non-profit	43	6	6	6	6	67	\$764,336
Farm	5	4	4	5	8	26	\$1,049
Total for all classifications <sup>1</sup>	3,884	790	654	693	1,883	7,904	\$108,444,207

### Note:

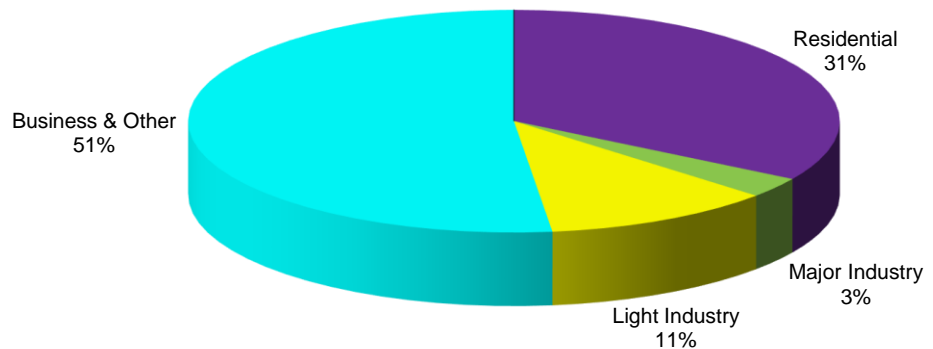
1. These numbers are greater than the number of properties due to split classifications where one property can have more than one classification.

### 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 Dec 31, 2025	% Completed in Period
		Dismissed	Withdrawals	Recommendations	Decisions	Total Completed		
<b>2025 Appeals</b>	4,038	8	509	437	49	1,003	3,035	25%
<b>Prior Years</b>	2,751	1	226	122	51	400	2,351	15%
<b>Total</b>	<b>6,789</b>	<b>9</b>	<b>735</b>	<b>559</b>	<b>100</b>	<b>1,403</b>	<b>5,386</b>	<b>21%</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 Dec 31, 2025	% Completed in Period
			Dismissed	Withdrawals	Recommendations	Decisions	Total Completed		
2024	4,315	724	0	74	69	11	154	570	21%
2023	4,328	528	0	30	29	12	71	457	13%
2022	4,969	456	0	29	5	6	40	416	9%
2021	4,427	336	0	41	7	4	52	284	15%
2020	5,217	348	1	31	6	5	43	305	12%
Pre-2020	56,381	359	0	21	6	13	40	319	11%
<b>TOTAL</b>	<b>75,322</b>	<b>2,751</b>	<b>1</b>	<b>226</b>	<b>122</b>	<b>51</b>	<b>400</b>	<b>2,351</b>	<b>15%</b>

<b>Average age of all outstanding appeals (as at Dec 31, 2025):</b>	1.25 years
<b>Average age of prior year appeals (excludes Pre-2020 appeals):</b>	2.13 years

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

Activities	Results for period ending			
	Dec 31/25	Sept 30/25	June 30/25	Mar 31/25
<b><u>Appeal Management Conferences (AMCs)</u></b>				
# of AMCs Conducted	264	357	247	76
# of Appeals Involved	1,914	1,703	566	493
<b><u>Settlement Conferences Held</u></b>	6	9	6	2
<b><u>Hearing Statistics</u></b>				
# of Oral Hearings	0	0	1	0
# of Hearing Days	0	0	4	0
# of Written Submissions	35	76	13	14
<b><u>Decisions</u></b>				
# of Decisions	54	35	16	19
Average # of days, Hearing to Decision	64	34	95	73
% within 90 days	81%	100%	50%	68%