

Appendix 1
Summary of Outstanding

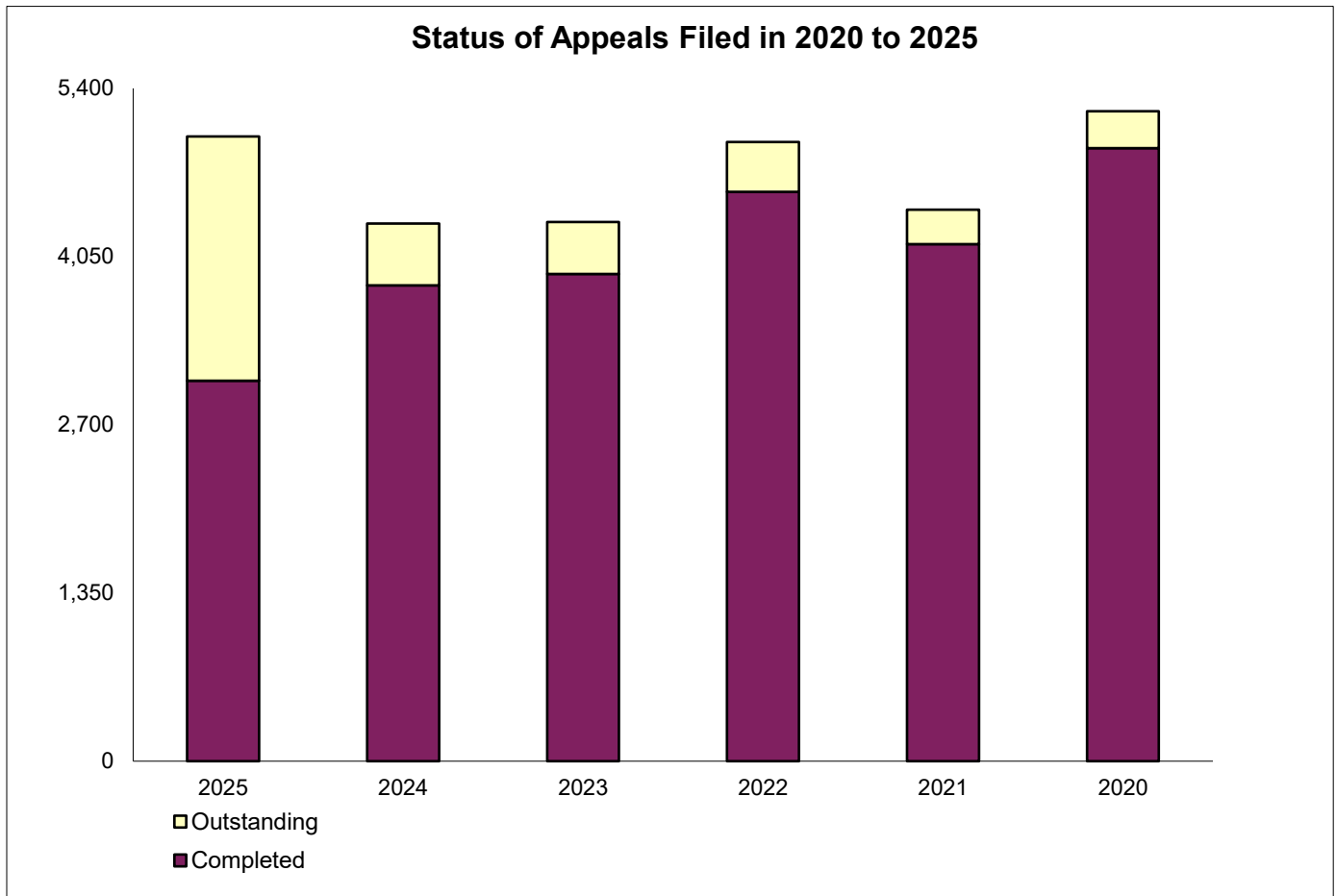
APPEAL STATUS	OUTSTANDING APPEALS						
	TOTAL	2025 APPEALS			PRIOR YEARS ¹		
	Mar 31/26	Mar 31/26	Dec 31/25	Inc./(Decr.)	Mar 31/26	Dec 31/25	Inc./(Decr.)
APPEAL MANAGEMENT IN PROGRESS	1,981	932	4,546	(79%)	1,049	1,201	(13%)
SCHEDULED FOR HEARING	285	263	80	229%	22	79	(72%)
JURISDICTION / DEFICIENCY ISSUES	0	0	16	(100%)	0	0	0%
PENDING BOARD OR COURT DECISION	1,254	229	24	854%	1,025	1,602	(36%)
DECISION IN PROGRESS	642	536	156	244%	106	314	(66%)
TOTAL OUTSTANDING APPEALS	4,162	1,960	4,822	(59%)	2,202	3,196	(31%)

Notes:

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

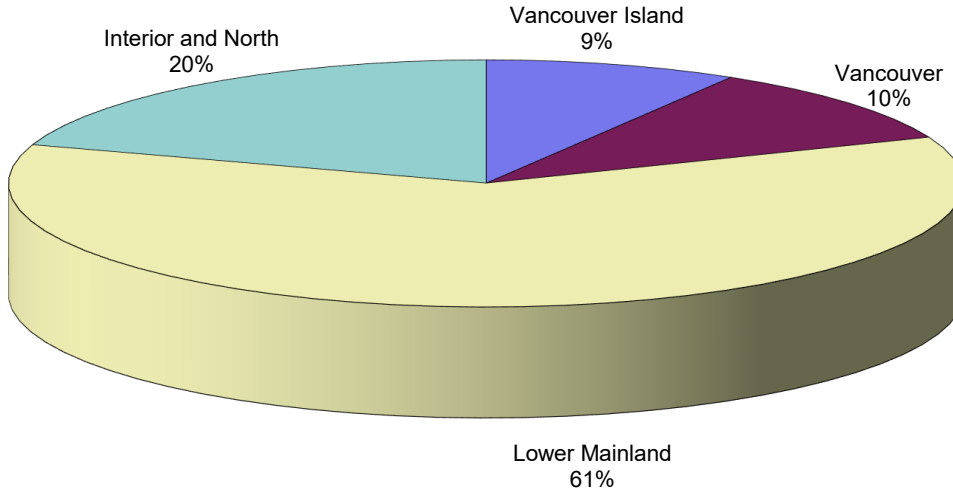
Appendix 2 Breakdown by Year of Appeal

	2025	2024	2023	2022	2021	2020	Pre-2020
Outstanding	1,960	496	418	400	277	296	315
Completed	3,053	3,819	3,910	4,569	4,150	4,921	56,066
Total Appeals	5,013	4,315	4,328	4,969	4,427	5,217	56,381
Outstanding appeals as a percent of total	39%	11%	10%	8%	6%	6%	0.6%

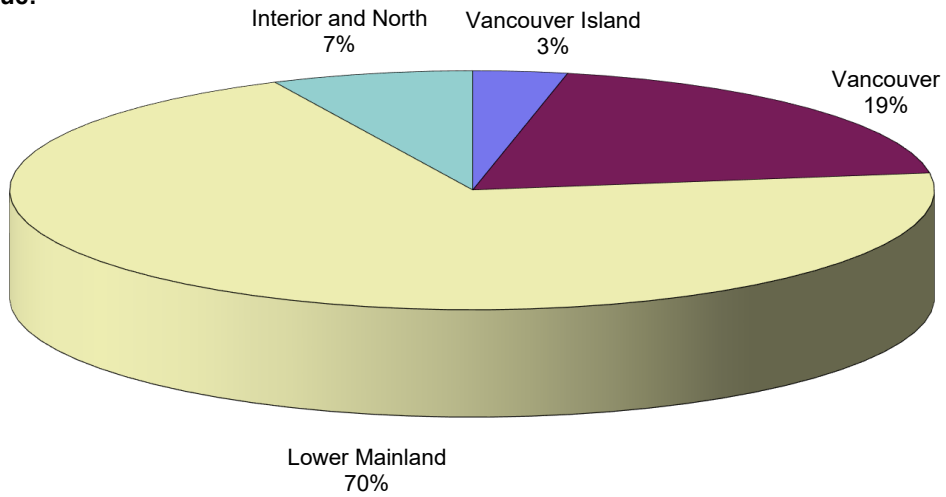


**Appendix 3
Regional Distribution**

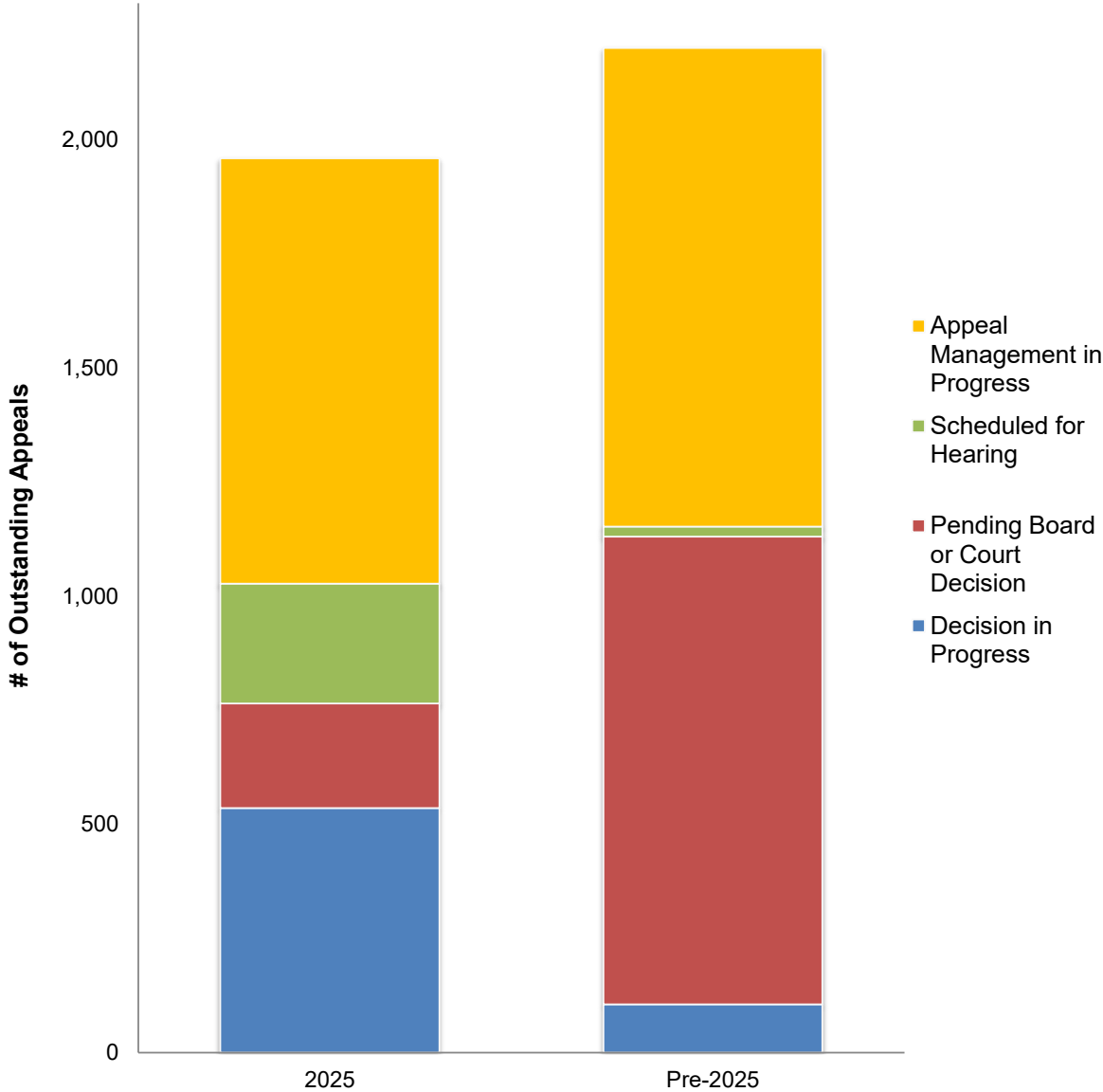
By Number of Appeals:



By Assessed Value:



**Appendix 4
Status of Appeals**



**Appendix 5
Classification of Properties**

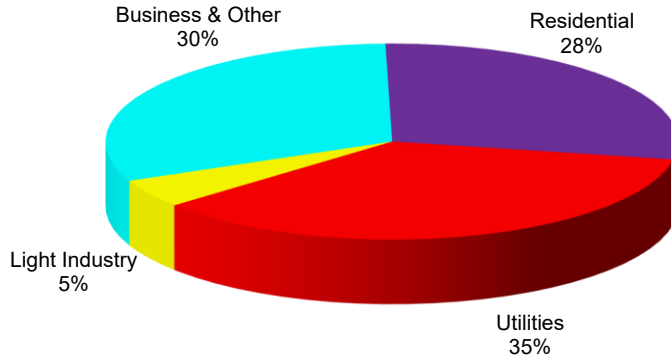
* This table lists the number of roll numbers, or properties, rather than appeals. Each appeal may involve one or more roll number.

Classification	Outstanding Number of Properties						Assessed Value (\$000's)
	2025	2024	2023	2022	Pre-2022	TOTAL All Years	
Residential	664	227	235	248	408	1,782	\$25,348,616
Utilities	304	247	233	194	1,284	2,262	\$2,244,379
Support Housing	0	0	0	0	0	0	\$0
Major Industry	10	3	2	2	6	23	\$2,542,474
Light Industry	278	10	4	6	3	301	\$7,941,818
Business & Other	1,266	204	117	208	141	1,936	\$39,876,682
Managed Forest Land	0	0	0	1	0	1	\$191
Recreational/ Non-profit	31	5	5	6	6	53	\$674,800
Farm	4	4	4	4	8	24	\$992
Total for all classifications ¹	2,557	700	600	669	1,856	6,382	\$78,629,952

Note:

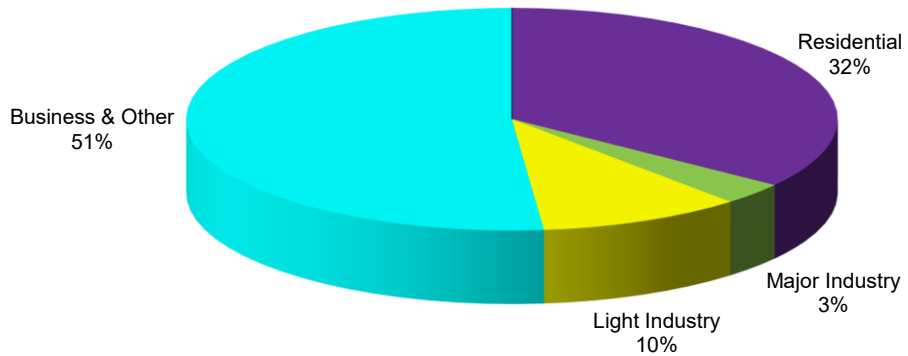
1. These numbers are greater than the number of properties due to split classifications where one property can have more than one classification.

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 Mar 31, 2026	% Completed in Period
		Dismissed	Withdrawals	Recommendations	Decisions	Total Completed		
2025 Appeals	3,035	0	476	573	26	1,075	1,960	35%
Prior Years	2,351	0	58	86	5	149	2,202	6%
Total	5,386	0	534	659	31	1,224	4,162	23%

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 Mar 31, 2026	% Completed in Period
			Dismissed	Withdrawals	Recommendations	Decisions	Total Completed		
2024	4,315	570	0	27	43	4	74	496	13%
2023	4,328	457	0	14	24	1	39	418	9%
2022	4,969	416	0	6	10	0	16	400	4%
2021	4,427	284	0	5	2	0	7	277	2%
2020	5,217	305	0	4	5	0	9	296	3%
Pre-2020	56,381	319	0	2	2	0	4	315	1%
TOTAL	75,322	2,351	0	58	86	5	149	2,202	6%

Average age of all outstanding appeals (as at Mar 31, 2026):	2.25 years
Average age of prior year appeals (excludes Pre-2020 appeals):	3.63 years

Appendix 7
Appeal Management Activities

Activities	Results for period ending			
	Mar 31/26	Dec 31/25	Sept 30/25	June 30/25
<u>Appeal Management Conferences (AMCs)</u>				
# of AMCs Conducted	95	264	357	247
# of Appeals Involved	867	1,914	1,703	566
<u>Settlement Conferences Held</u>	6	6	9	6
<u>Hearing Statistics</u>				
# of Oral Hearings	0	0	0	1
# of Hearing Days	0	0	0	4
# of Written Submissions	9	35	76	13
<u>Decisions</u>				
# of Decisions	26	54	35	16
Average # of days, Hearing to Decision	72	64	34	95
% within 90 days	65%	81%	100%	50%