

Appendix 1
Summary of Outstanding

APPEAL STATUS	OUTSTANDING APPEALS						
	TOTAL	2026 APPEALS			PRIOR YEARS ²		
	June 30/26	June 30/26	April 30/26 ¹	Inc./ (Decr.)	June 30/26	Mar 31/26	Inc./ (Decr.)
APPEAL MANAGEMENT IN PROGRESS	5,424	4,271	0	N/A	1,153	1,981	(42%)
SCHEDULED FOR HEARING	279	119	0	N/A	160	285	(44%)
JURISDICTION / DEFICIENCY ISSUES	12	12	0	N/A	0	0	0%
PENDING BOARD OR COURT DECISION	1,241	1	0	N/A	1,240	1,254	(1%)
DECISION IN PROGRESS	597	119	0	N/A	478	642	(26%)
TOTAL OUTSTANDING APPEALS	7,553	4,522	4,795	(6%)	3,031	4,162	(27%)

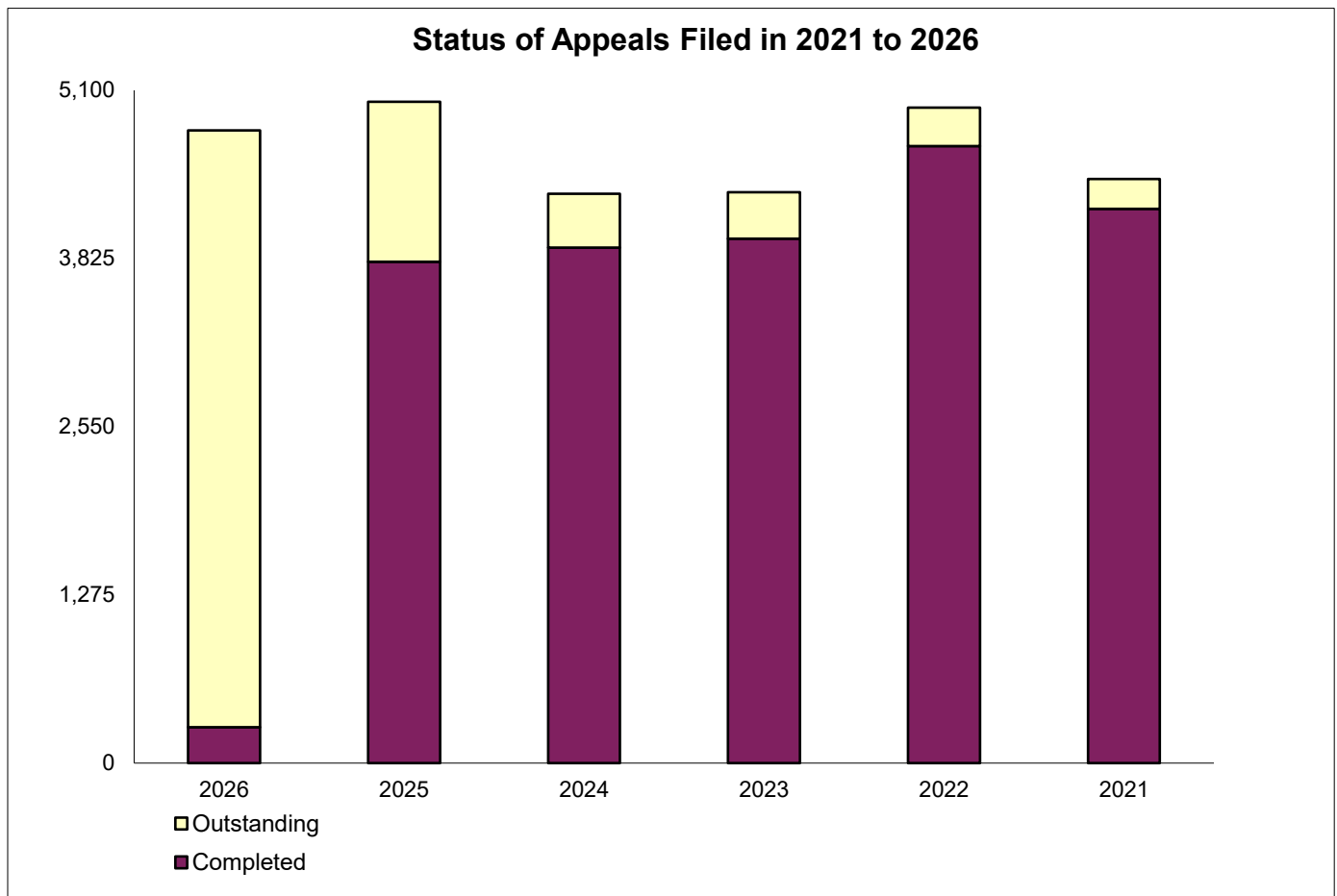
Notes:

1. Given the deadline for filing 2026 appeals was April 30, 2026, 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 2025 and earlier rolls.

Appendix 2

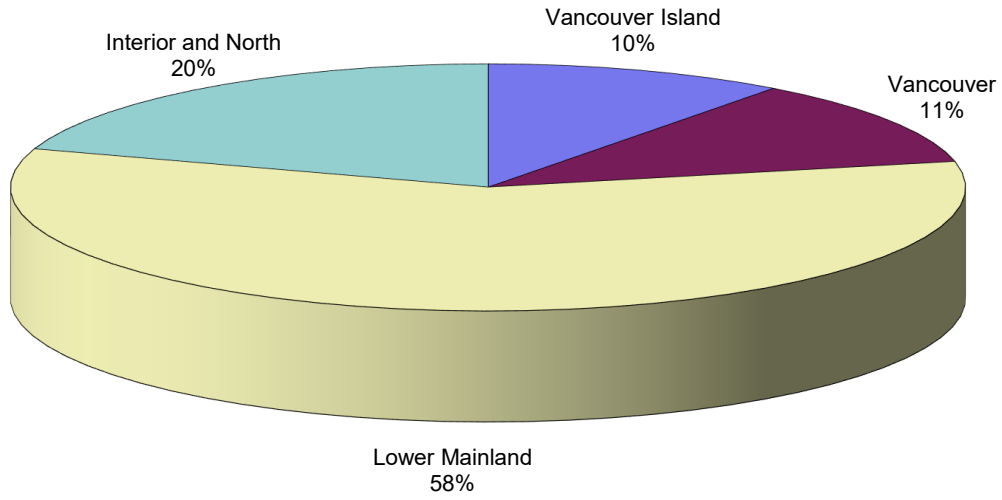
Breakdown by Year of Appeal

	2026	2025	2024	2023	2022	2021	Pre-2021
Outstanding	4,522	1,214	407	352	292	226	540
Completed	273	3,799	3,908	3,976	4,677	4,201	61,058
Total Appeals	4,795	5,013	4,315	4,328	4,969	4,427	61,598
Outstanding appeals as a percent of total	94%	24%	9%	8%	6%	5%	0.9%

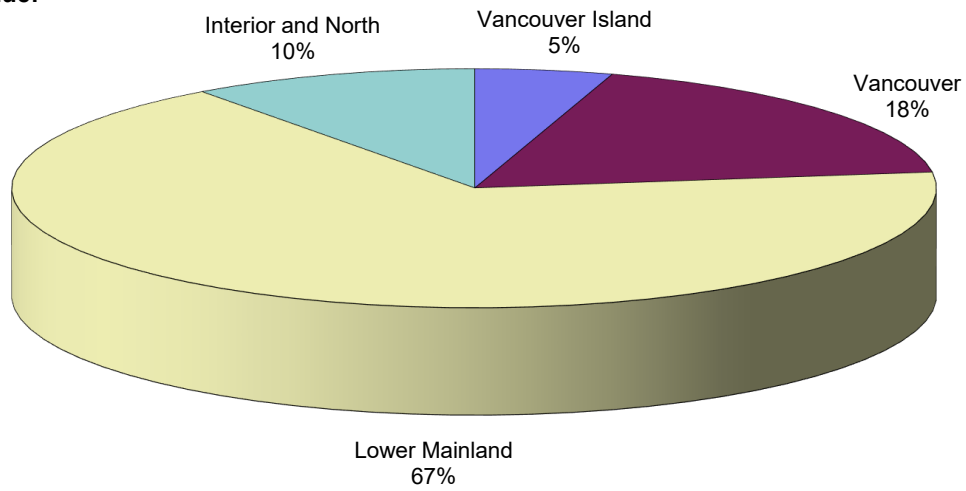


Appendix 3 Regional Distribution

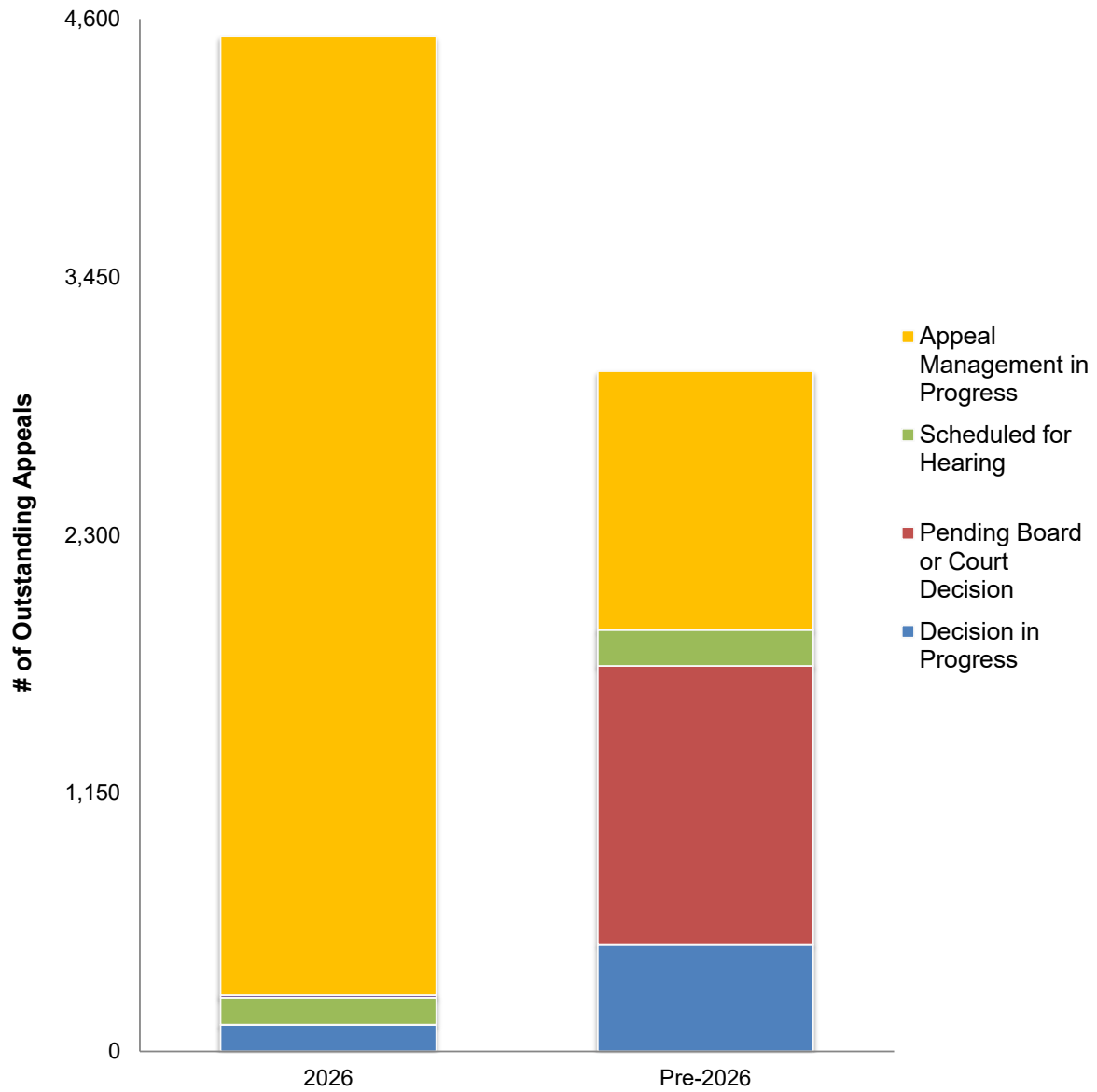
By Number of Appeals:



By Assessed Value:



Appendix 4 Status of Appeals



Appendix 5 Classification of Properties

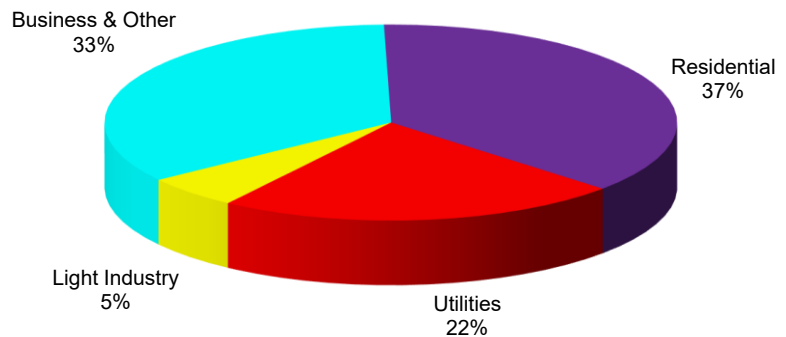
* This table lists the number of roll numbers, or properties, rather than appeals. Each appeal may involve one or more roll number.

Classification	Outstanding Number of Properties						Assessed Value (\$000's)
	2026	2025	2024	2023	Pre-2023	TOTAL All Years	
Residential	2,867	453	195	201	484	4,200	\$37,304,908
Utilities	348	273	233	216	1,477	2,547	\$2,472,175
Support Housing	0	0	0	0	0	0	\$0
Major Industry	43	6	2	2	8	61	\$5,333,845
Light Industry	487	120	4	3	5	619	\$15,114,499
Business & Other	2,571	744	117	100	277	3,809	\$71,151,140
Managed Forest Land	2	0	0	0	1	3	\$4,770
Recreational/ Non-profit	83	27	5	5	12	132	\$1,522,389
Farm	22	4	4	4	12	46	\$1,867
Total for all classifications ¹	6,423	1,627	560	531	2,276	11,417	\$132,905,593

Note:

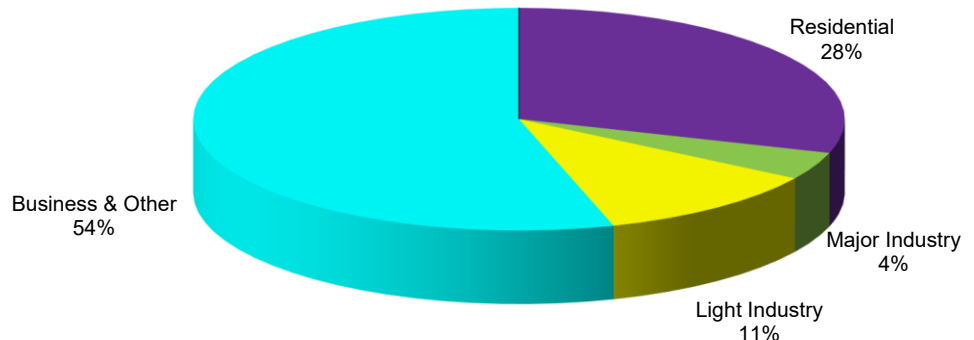
1. These numbers are greater than the number of properties due to split classifications where one property can have more than one classification.

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, 2026	% Completed in Period
		Dismissed	Withdrawals	Recommendations	Decisions	Total Completed		
2026 Appeals	4,795	37	69	166	1	273	4,522	6%
Prior Years	4,162	0	568	551	12	1,131	3,031	27%
Total	8,957	37	637	717	13	1,404	7,553	16%

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, 2026	% Completed in Period
			Dismissed	Withdrawals	Recommendations	Decisions	Total Completed		
2025	5,013	1,960	0	263	472	11	746	1,214	38%
2024	4,315	496	0	44	44	1	89	407	18%
2023	4,328	418	0	48	18	0	66	352	16%
2022	4,969	400	0	94	14	0	108	292	27%
2021	4,427	277	0	50	1	0	51	226	18%
Pre-2021	61,598	611	0	69	2	0	71	540	12%
TOTAL	84,650	4,162	0	568	551	12	1,131	3,031	27%

Average age of all outstanding appeals (as at June 30, 2026):	0.93 years
Average age of prior year appeals (excludes Pre-2021 appeals):	2.33 years

Appendix 7
Appeal Management Activities

Activities	Results for period ending			
	June 30/26	Mar 31/26	Dec 31/25	Sept 30/25
<u>Appeal Management Conferences (AMCs)</u>				
# of AMCs Conducted	310	95	264	357
# of Appeals Involved	756	867	1,914	1,703
<u>Settlement Conferences Held</u>	11	6	6	9
<u>Hearing Statistics</u>				
# of Oral Hearings	0	0	0	0
# of Hearing Days	0	0	0	0
# of Written Submissions	23	9	35	76
<u>Decisions</u>				
# of Decisions	8	26	54	35
Average # of days, Hearing to Decision	72	72	64	34
% within 90 days	75%	65%	81%	100%