

Appendix 1
Summary of Outstanding

APPEAL STATUS	OUTSTANDING APPEALS						
	TOTAL	2026 APPEALS			PRIOR YEARS ¹		
	Sept 30/26	Sept 30/26	June 30/26	Inc./ (Decr.)	Sept 30/26	June 30/26	Inc./ (Decr.)
APPEAL MANAGEMENT IN PROGRESS	4,387	3,538	4,271	(17%)	849	1,153	(26%)
SCHEDULED FOR HEARING	155	81	119	(32%)	74	160	(54%)
JURISDICTION / DEFICIENCY ISSUES	0	0	12	(100%)	0	0	0%
PENDING BOARD OR COURT DECISION	1,255	11	1	1000%	1,244	1,240	0%
DECISION IN PROGRESS	354	228	119	92%	126	478	(74%)
TOTAL OUTSTANDING APPEALS	6,151	3,858	4,522	(15%)	2,293	3,031	(24%)

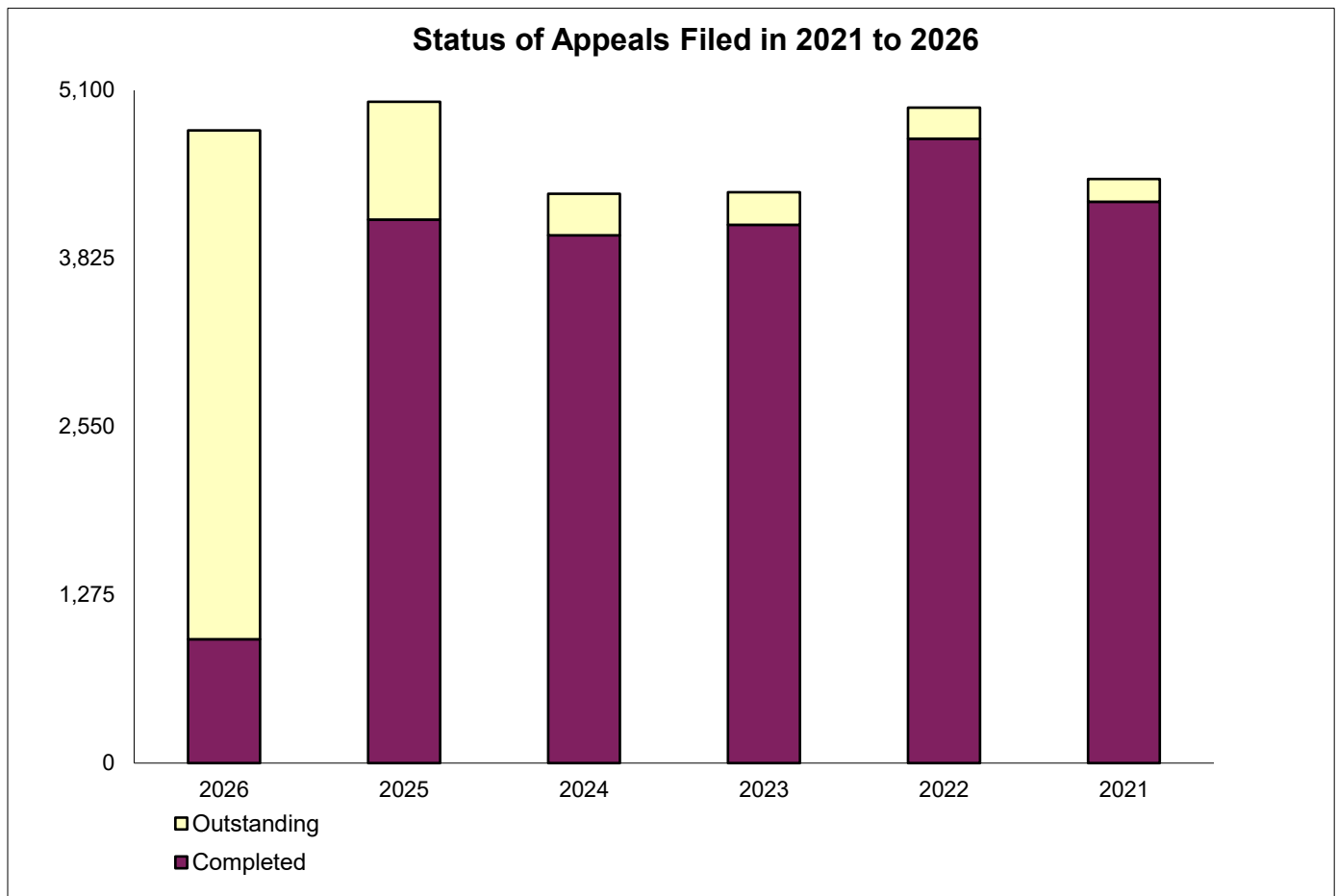
Notes:

1. Prior year appeals include all outstanding appeals to the Board from the 2025 and earlier rolls.

Appendix 2

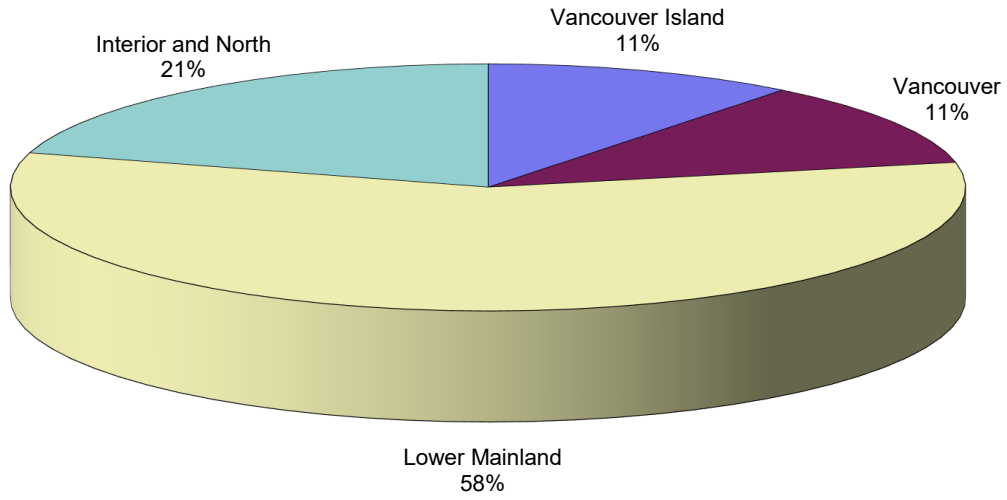
Breakdown by Year of Appeal

	2026	2025	2024	2023	2022	2021	Pre-2021
Outstanding	3,858	894	315	249	237	172	426
Completed	938	4,119	4,000	4,079	4,732	4,255	61,172
Total Appeals	4,796	5,013	4,315	4,328	4,969	4,427	61,598
Outstanding appeals as a percent of total	80%	18%	7%	6%	5%	4%	0.7%

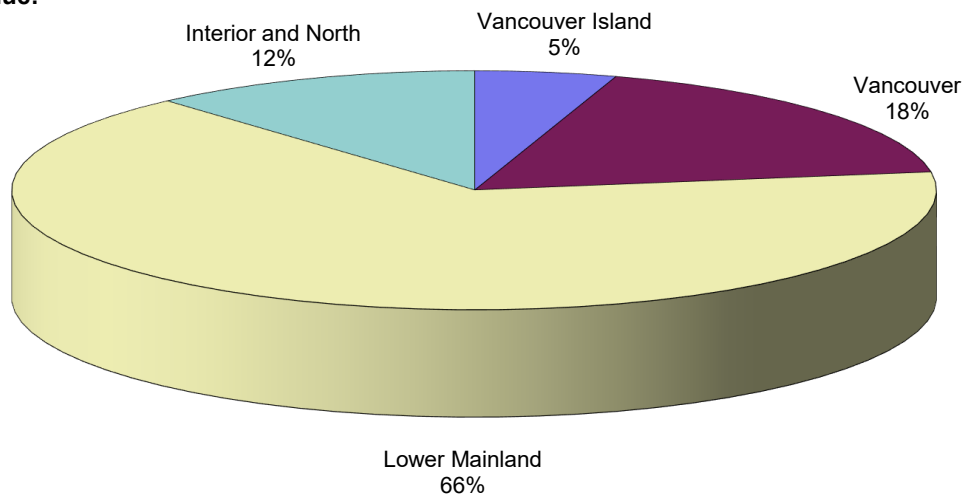


Appendix 3 Regional Distribution

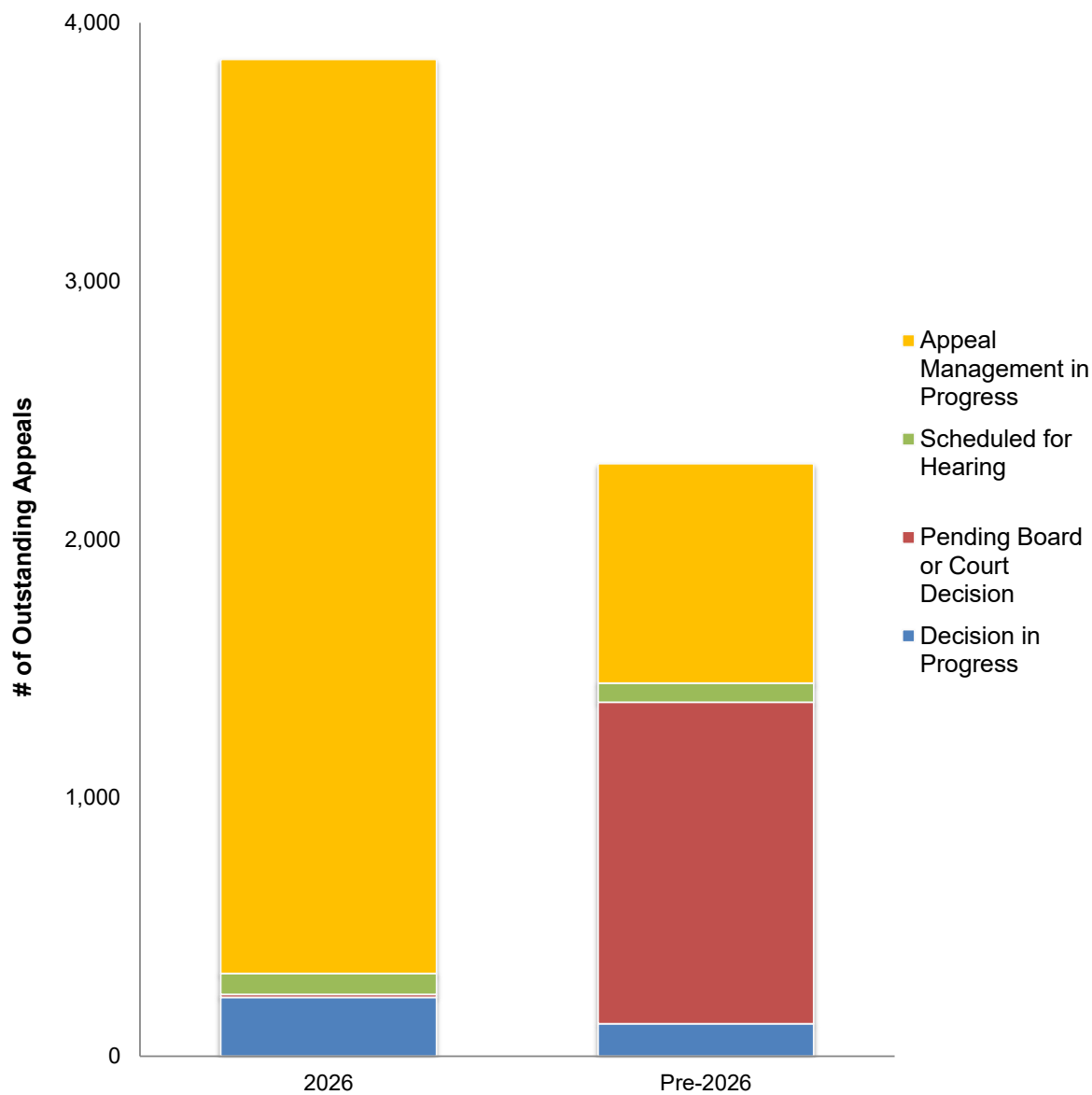
By Number of Appeals:



By Assessed Value:



Appendix 4
Status of Appeals



Appendix 5 Classification of Properties

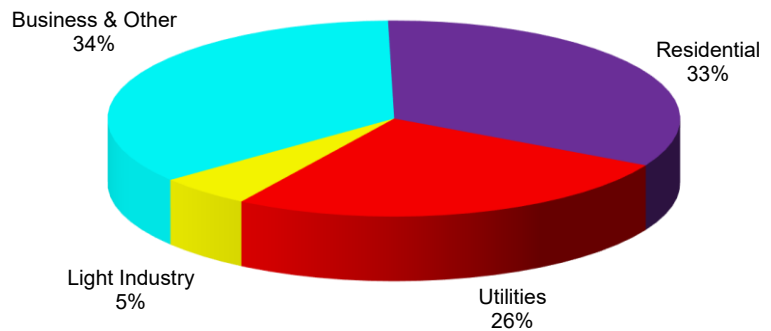
* This table lists the number of roll numbers, or properties, rather than appeals. Each appeal may involve one or more roll number.

Classification	Outstanding Number of Properties						Assessed Value (\$000's)
	2026	2025	2024	2023	Pre-2023	TOTAL All Years	
Residential	2,305	304	147	139	272	3,167	\$26,223,592
Utilities	317	245	220	204	1,477	2,463	\$2,052,765
Support Housing	0	0	0	0	0	0	\$0
Major Industry	22	5	2	2	8	39	\$4,654,552
Light Industry	454	47	3	1	5	510	\$12,626,709
Business & Other	2,326	542	117	61	236	3,282	\$61,357,294
Managed Forest Land	0	0	0	0	1	1	\$191
Recreational/ Non-profit	79	23	5	5	12	124	\$1,498,354
Farm	14	4	4	4	7	33	\$1,670
Total for all classifications ¹	5,517	1,170	498	416	2,018	9,619	\$108,415,127

Note:

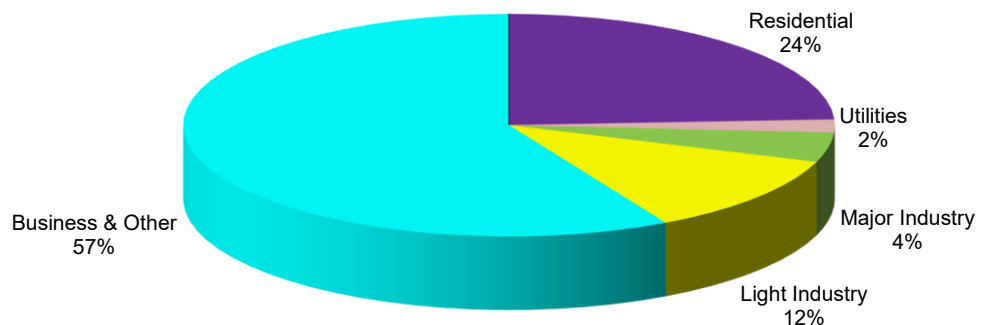
1. These numbers are greater than the number of properties due to split classifications where one property can have more than one classification.

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, 2026	% Completed in Period
		Dismissed	Withdrawals	Recommendations	Decisions	Total Completed		
2026 Appeals	4,522	49	342	209	64	664	3,858	15%
Prior Years	3,031	0	461	270	7	738	2,293	24%
Total	7,553	49	803	479	71	1,402	6,151	19%

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, 2026	% Completed in Period
			Dismissed	Withdrawals	Recommendations	Decisions	Total Completed		
2025	5,013	1,214	0	117	196	7	320	894	26%
2024	4,315	407	0	67	25	0	92	315	23%
2023	4,328	352	0	84	19	0	103	249	29%
2022	4,969	292	0	44	11	0	55	237	19%
2021	4,427	226	0	52	2	0	54	172	24%
Pre-2021	61,598	540	0	97	17	0	114	426	21%
TOTAL	84,650	3,031	0	461	270	7	738	2,293	24%

Average age of all outstanding appeals (as at Sept 30, 2026):	1.13 years
Average age of prior year appeals (excludes Pre-2021 appeals):	2.60 years

Appendix 7
Appeal Management Activities

Activities	Results for period ending			
	Sept 30/26	June 30/26	Mar 31/26	Dec 31/25
<u>Appeal Management Conferences (AMCs)</u>				
# of AMCs Conducted	292	310	95	264
# of Appeals Involved	1,875	756	867	1,914
<u>Settlement Conferences Held</u>	6	11	6	6
<u>Hearing Statistics</u>				
# of Oral Hearings	0	0	0	0
# of Hearing Days	0	0	0	0
# of Written Submissions	95	23	9	35
<u>Decisions</u>				
# of Decisions	72	8	26	54
Average # of days, Hearing to Decision	38	72	72	64
% within 90 days	97%	75%	65%	81%