

Appendix 1
Summary of Outstanding

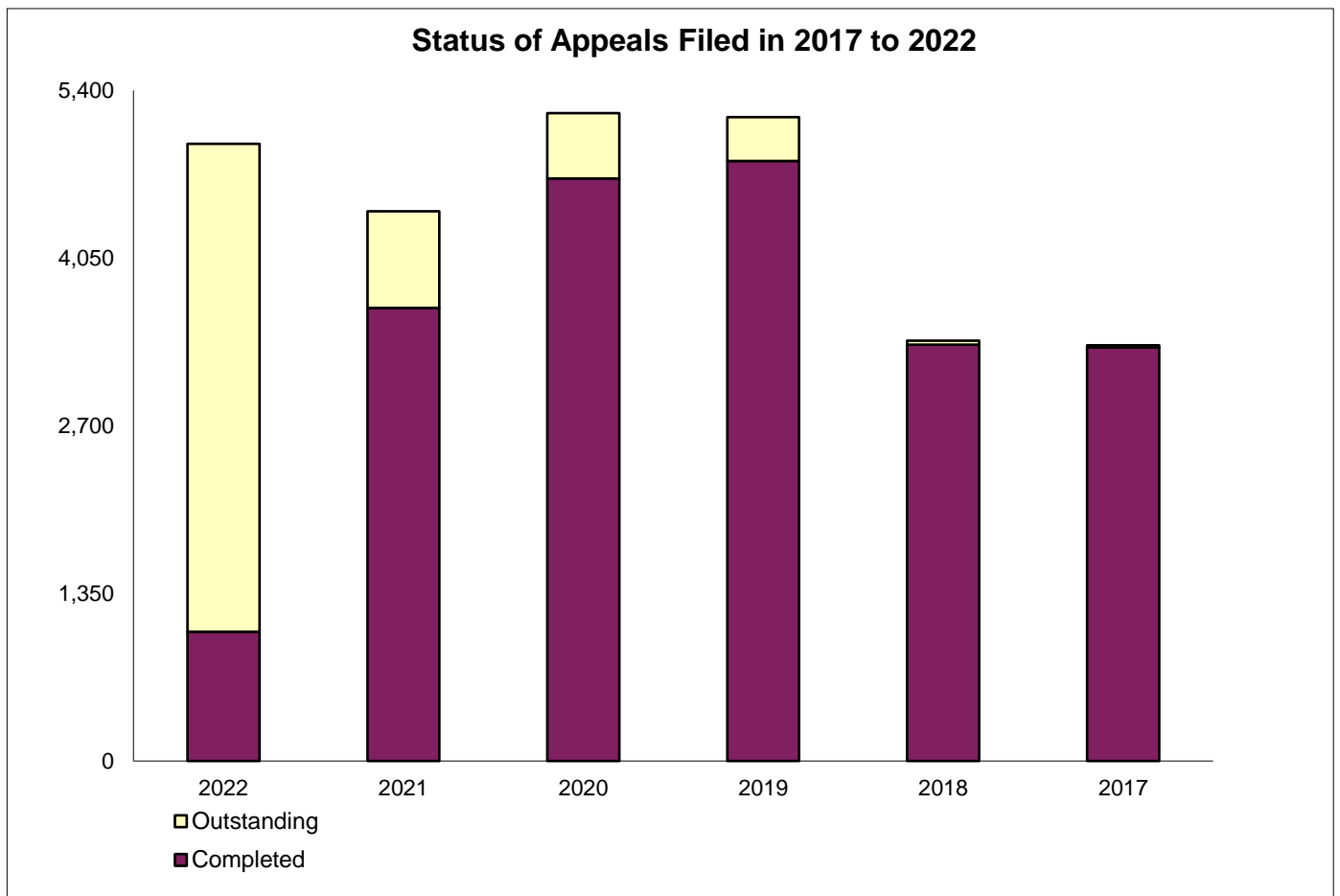
| APPEAL STATUS | OUTSTANDING APPEALS | | | | | | |
|----------------------------------|---------------------|--------------|------------|--------------|--------------------------|------------|--------------|
| | TOTAL | 2022 APPEALS | | | PRIOR YEARS ¹ | | |
| | Sept 30/22 | Sept 30/22 | June 30/22 | Inc./(Decr.) | Sept 30/22 | June 30/22 | Inc./(Decr.) |
| APPEAL MANAGEMENT IN PROGRESS | 3,601 | 3,141 | 4,218 | (26%) | 460 | 839 | (45%) |
| SCHEDULED FOR HEARING | 797 | 353 | 197 | 79% | 444 | 80 | 455% |
| JURISDICTION / DEFICIENCY ISSUES | 0 | 0 | 18 | (100%) | 0 | 0 | 0% |
| PENDING BOARD OR COURT DECISION | 951 | 104 | 17 | 512% | 847 | 1,016 | (17%) |
| DECISION IN PROGRESS | 394 | 329 | 387 | (15%) | 65 | 155 | (58%) |
| TOTAL OUTSTANDING APPEALS | 5,743 | 3,927 | 4,837 | (19%) | 1,816 | 2,090 | (13%) |

Notes:

1. Prior year appeals include all outstanding appeals to the Board from the 2021 and earlier rolls.

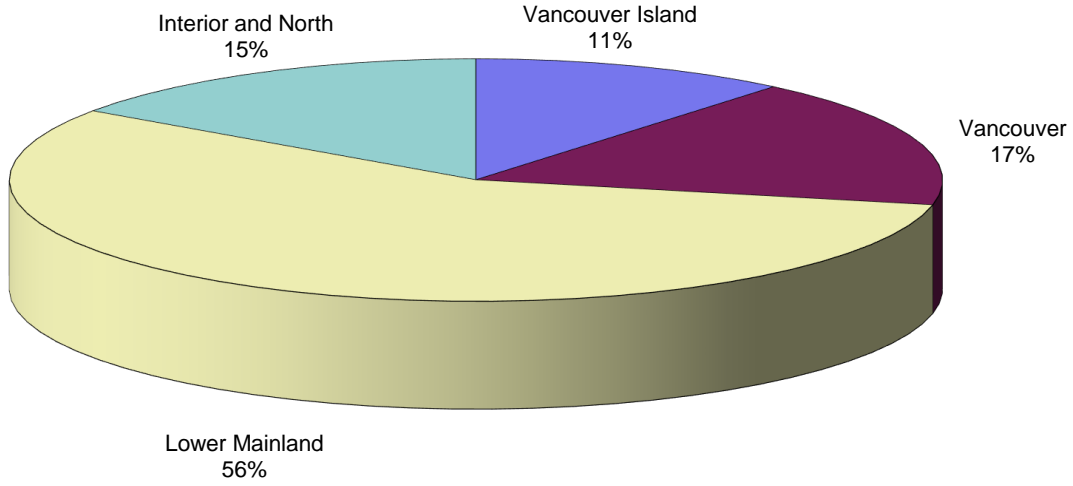
Appendix 2 Breakdown by Year of Appeal

| | 2022 | 2021 | 2020 | 2019 | 2018 | 2017 | Pre-2017 |
|--|--------------|------------|------------|------------|-----------|-----------|------------|
| Outstanding | 3,927 | 778 | 526 | 354 | 31 | 17 | 110 |
| Completed | 1,042 | 3,649 | 4,691 | 4,830 | 3,353 | 3,330 | 44,356 |
| Total Appeals | 4,969 | 4,427 | 5,217 | 5,184 | 3,384 | 3,347 | 44,466 |
| Outstanding appeals as a percent of total | 79% | 18% | 10% | 7% | 1% | 1% | 0.2% |

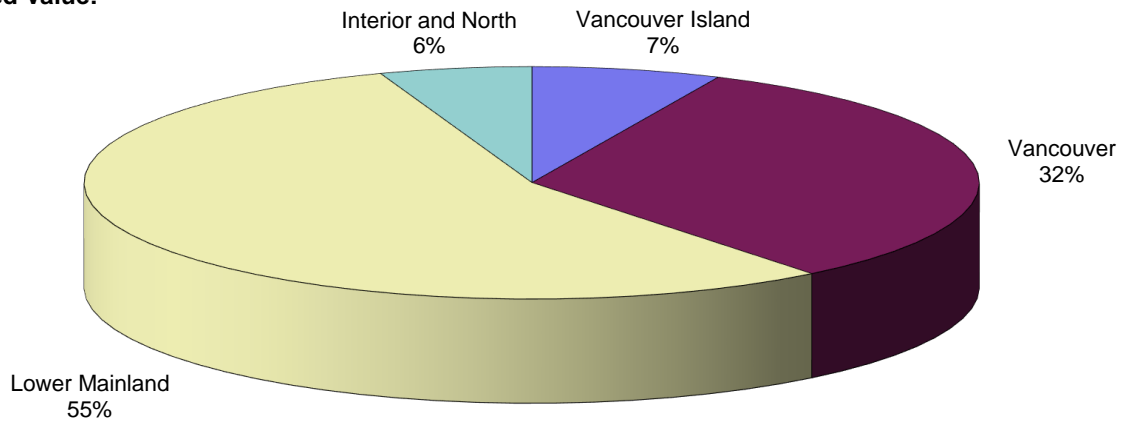


**Appendix 3
Regional Distribution**

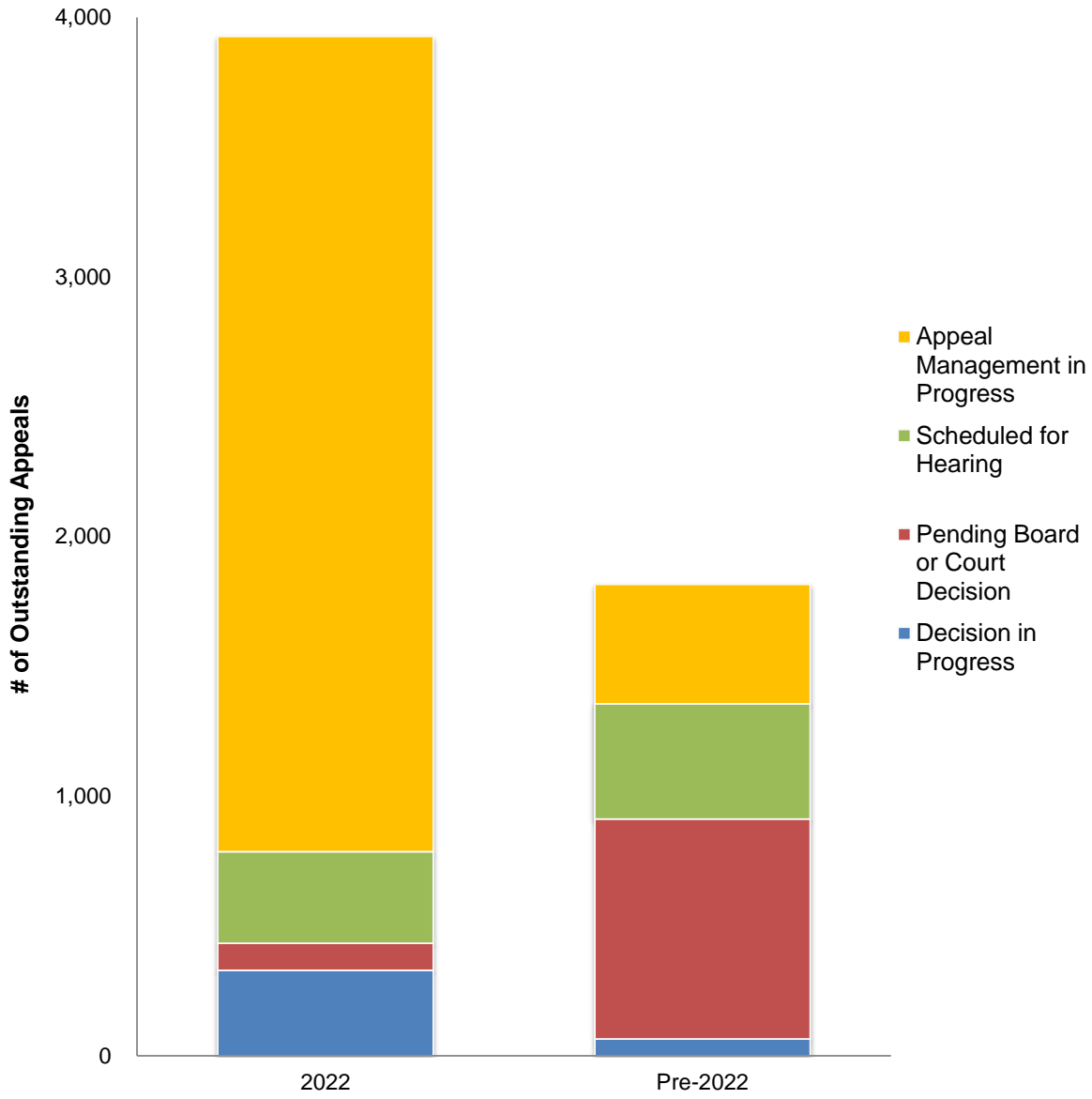
By Number of Appeals:



By Assessed Value:



**Appendix 4
Status of Appeals**



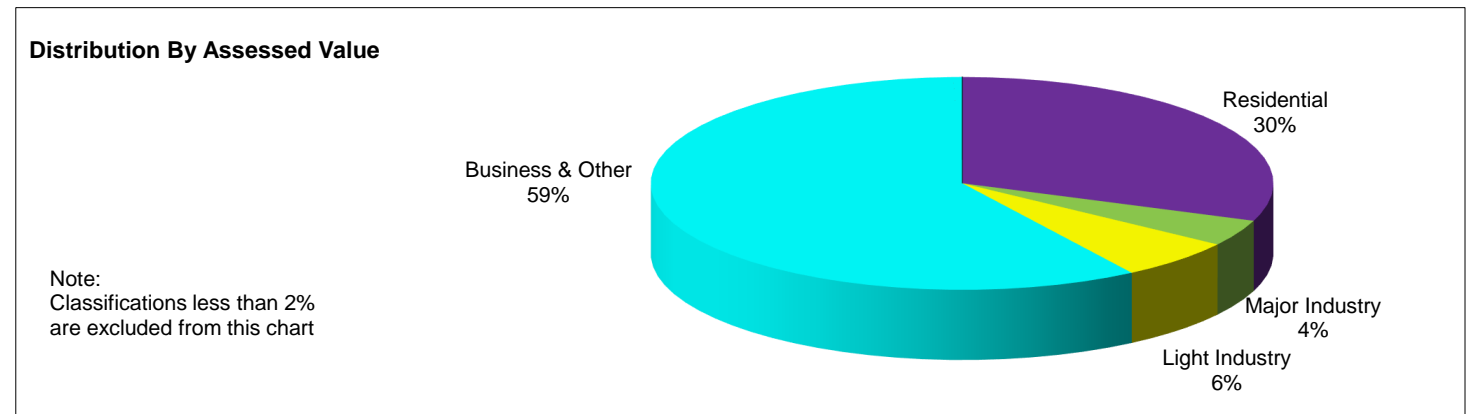
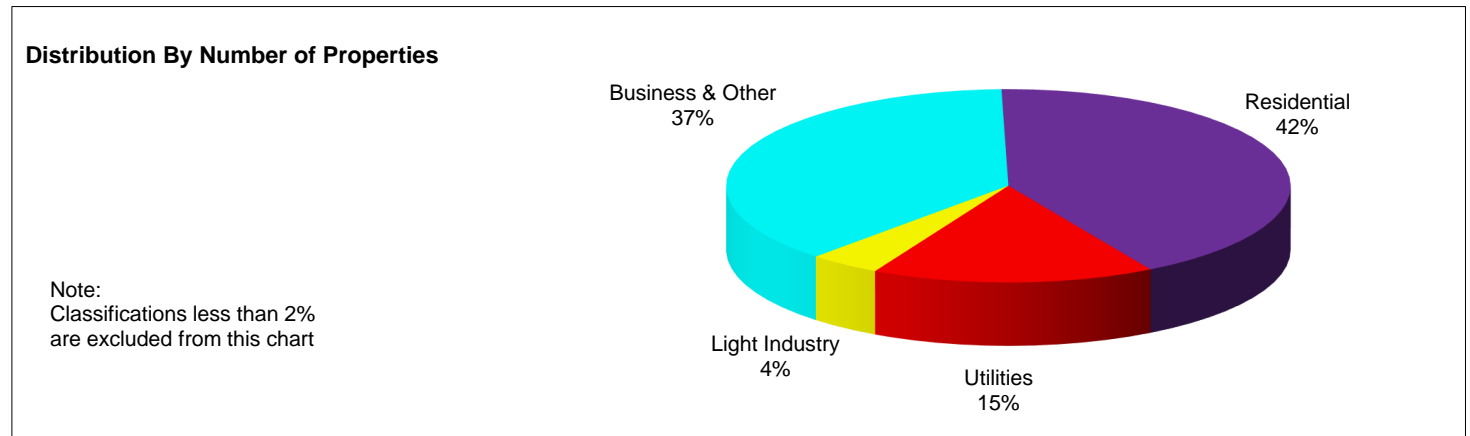
**Appendix 5
Classification of Properties**

* 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 | | | | | TOTAL All Years | Assessed Value (\$000's) |
|--|----------------------------------|-------|-------|------|----------|-----------------|--------------------------|
| | 2022 | 2021 | 2020 | 2019 | Pre-2019 | | |
| Residential | 2,019 | 853 | 746 | 573 | 59 | 4,250 | \$31,800,492 |
| Utilities | 256 | 155 | 149 | 157 | 841 | 1,558 | \$1,190,635 |
| Support Housing | 0 | 0 | 0 | 0 | 0 | 0 | \$0 |
| Major Industry | 55 | 12 | 6 | 5 | 19 | 97 | \$4,295,173 |
| Light Industry | 386 | 18 | 7 | 4 | 5 | 420 | \$6,582,091 |
| Business & Other | 2,890 | 400 | 195 | 152 | 116 | 3,753 | \$62,966,596 |
| Managed Forest Land | 3 | 0 | 0 | 0 | 0 | 3 | \$437 |
| Recreational/ Non-profit | 59 | 15 | 9 | 7 | 2 | 92 | \$502,612 |
| Farm | 25 | 5 | 6 | 4 | 0 | 40 | \$1,467 |
| Total for all classifications ¹ | 5,693 | 1,458 | 1,118 | 902 | 1,042 | 10,213 | \$107,339,503 |

Note:

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



**Appendix 6
Completion Results**

| | Appeals at beginning of period | Completions During the Period | | | | | Appeals at Sept 30, 2022 | % Completed in Period |
|---------------------|--------------------------------|-------------------------------|-------------|-----------------|-----------|-----------------|--------------------------|-----------------------|
| | | Dismissed | Withdrawals | Recommendations | Decisions | Total Completed | | |
| 2022 Appeals | 4,837 | 82 | 384 | 398 | 46 | 910 | 3,927 | 19% |
| Prior Years | 2,090 | 55 | 127 | 81 | 11 | 274 | 1,816 | 13% |
| Total | 6,927 | 137 | 511 | 479 | 57 | 1,184 | 5,743 | 17% |

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, 2022 | % Completed in Period |
|--------------|---------------|--------------------------------|-------------------------------|-------------|-----------------|-----------|-----------------|--------------------------|-----------------------|
| | | | Dismissed | Withdrawals | Recommendations | Decisions | Total Completed | | |
| 2021 | 4,427 | 990 | 52 | 95 | 59 | 6 | 212 | 778 | 21% |
| 2020 | 5,217 | 561 | 2 | 18 | 12 | 3 | 35 | 526 | 6% |
| 2019 | 5,184 | 373 | 1 | 10 | 6 | 2 | 19 | 354 | 5% |
| 2018 | 3,384 | 38 | 0 | 3 | 4 | 0 | 7 | 31 | 18% |
| 2017 | 3,347 | 17 | 0 | 0 | 0 | 0 | 0 | 17 | 0% |
| Pre-2017 | 44,466 | 111 | 0 | 1 | 0 | 0 | 1 | 110 | 1% |
| TOTAL | 61,598 | 2,090 | 55 | 127 | 81 | 11 | 274 | 1,816 | 26% |

| | |
|---|------------|
| Average age of all outstanding appeals (as at Sept 30, 2022): | 0.97 years |
| Average age of prior year appeals (excludes Pre-2017 appeals): | 2.23 years |

Appendix 7
Appeal Management Activities

| Activities | Results for period ending | | | |
|--|---------------------------|-----------|-----------|-----------|
| | Sept 30/22 | Jun 30/22 | Mar 31/22 | Dec 31/21 |
| <u>Appeal Management Conferences (AMCs)</u> | | | | |
| # of AMCs Conducted | 232 | 386 | 104 | 209 |
| # of Appeals Involved | 1,687 | 1,287 | 332 | 1,434 |
| <u>Settlement Conferences Held</u> | 9 | 5 | 4 | 3 |
| <u>Hearing Statistics</u> | | | | |
| # of Oral Hearings | 1 | 0 | 1 | 1 |
| # of Hearing Days | 1 | 0 | 3 | 4 |
| # of Written Submissions | 112 | 9 | 5 | 26 |
| <u>Decisions</u> | | | | |
| # of Decisions | 50 | 10 | 12 | 64 |
| Average # of days, Hearing to Decision | 39 | 81 | 64 | 63 |
| % within 90 days | 96% | 60% | 75% | 94% |