

Appendix 1
Summary of Outstanding

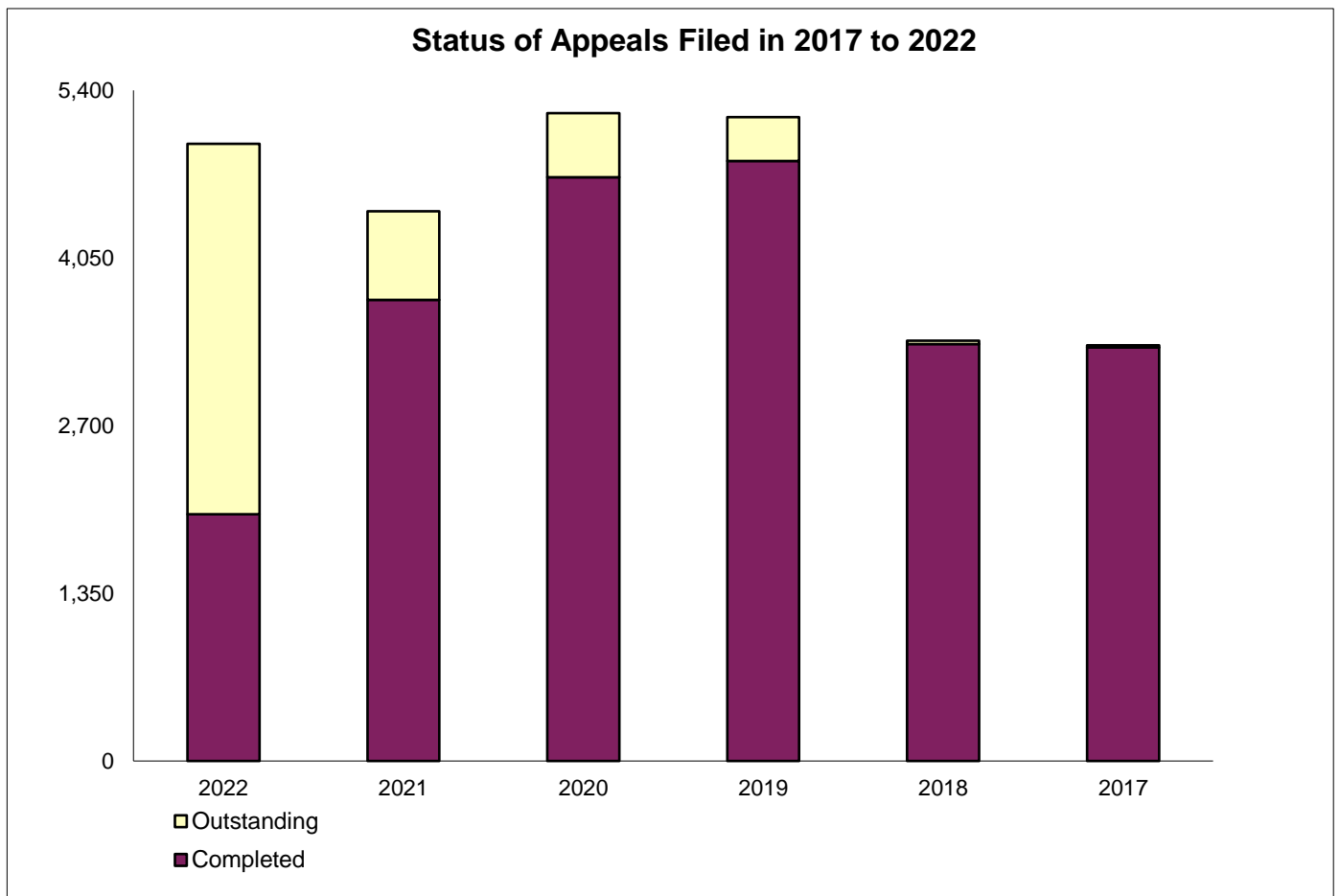
APPEAL STATUS	OUTSTANDING APPEALS						
	TOTAL	2022 APPEALS			PRIOR YEARS ¹		
	Dec 31/22	Dec 31/22	Sept 30/22	Inc./(Decr.)	Dec 31/22	Sept 30/22	Inc./(Decr.)
APPEAL MANAGEMENT IN PROGRESS	2,715	2,313	3,141	(26%)	402	460	(13%)
SCHEDULED FOR HEARING	280	85	353	(76%)	195	444	(56%)
PENDING BOARD OR COURT DECISION	967	146	104	40%	821	847	(3%)
DECISION IN PROGRESS	753	439	329	33%	314	65	383%
TOTAL OUTSTANDING APPEALS	4,715	2,983	3,927	(24%)	1,732	1,816	(5%)

Notes:

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

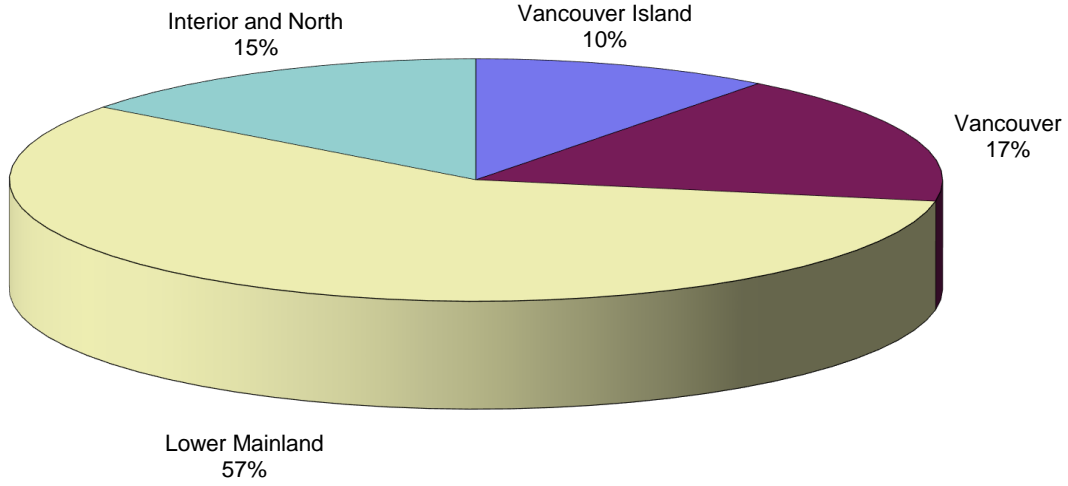
Appendix 2 Breakdown by Year of Appeal

	2022	2021	2020	2019	2018	2017	Pre-2017
Outstanding	2,983	715	516	352	28	16	105
Completed	1,986	3,712	4,701	4,832	3,356	3,331	44,361
Total Appeals	4,969	4,427	5,217	5,184	3,384	3,347	44,466
Outstanding appeals as a percent of total	60%	16%	10%	7%	1%	0%	0.2%

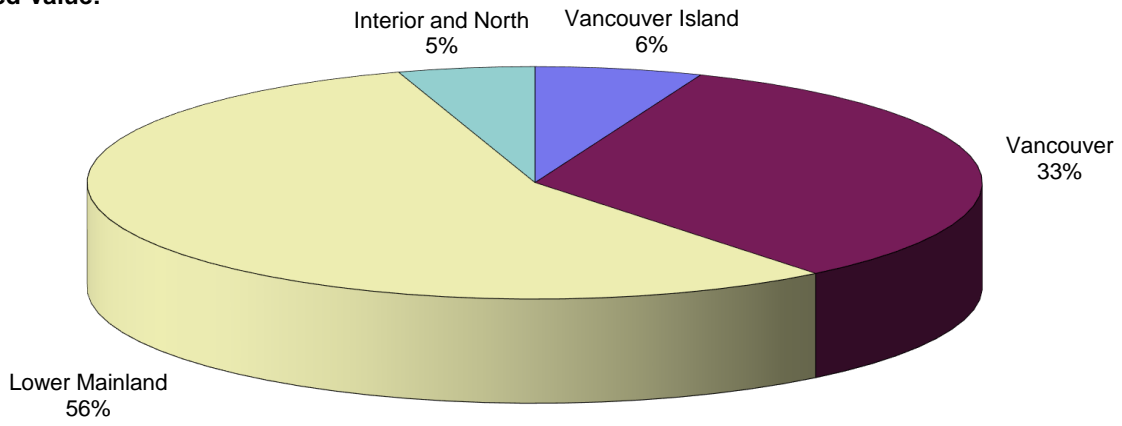


**Appendix 3
Regional Distribution**

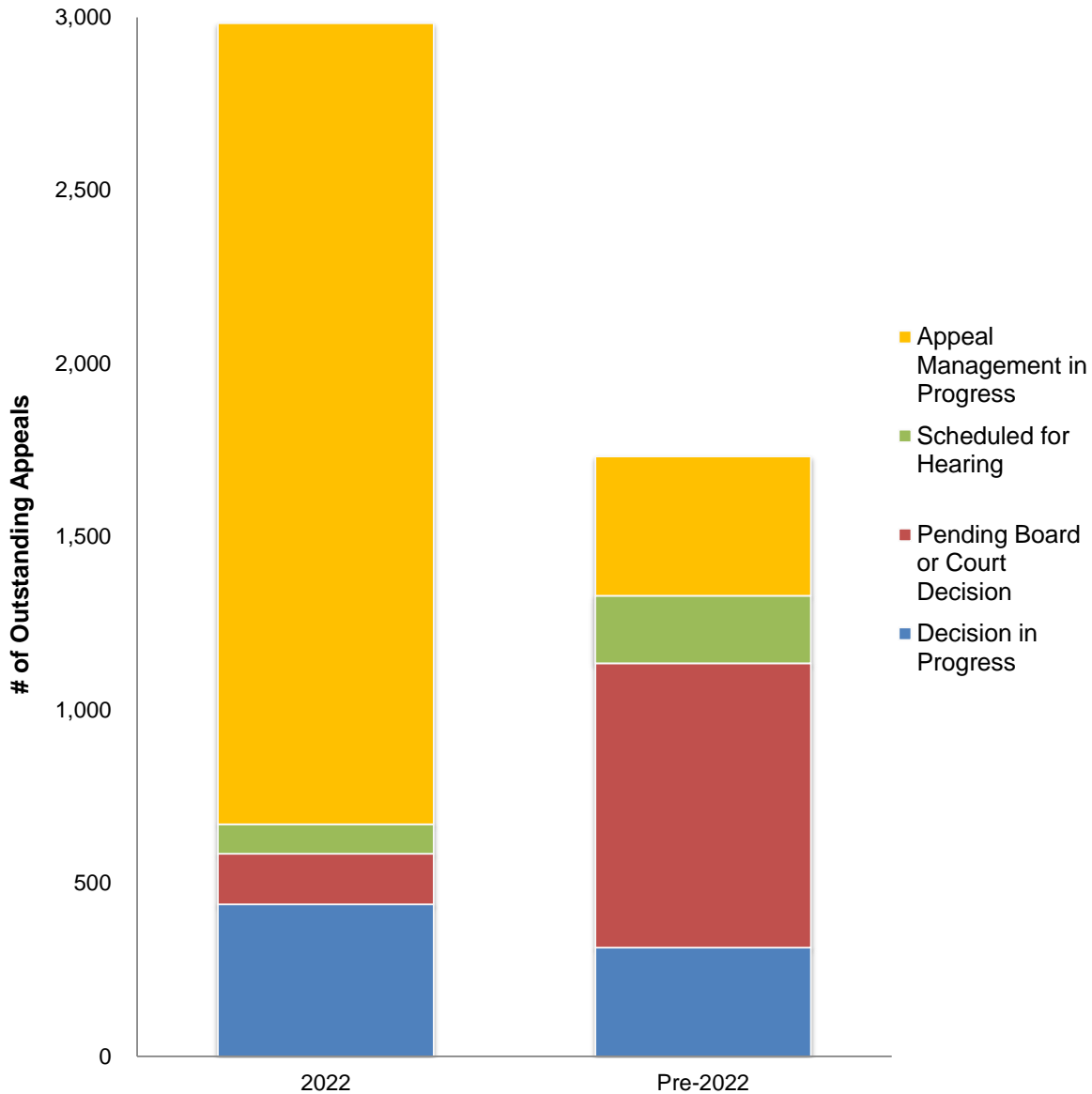
By Number of Appeals:



By Assessed Value:



**Appendix 4
Status of Appeals**



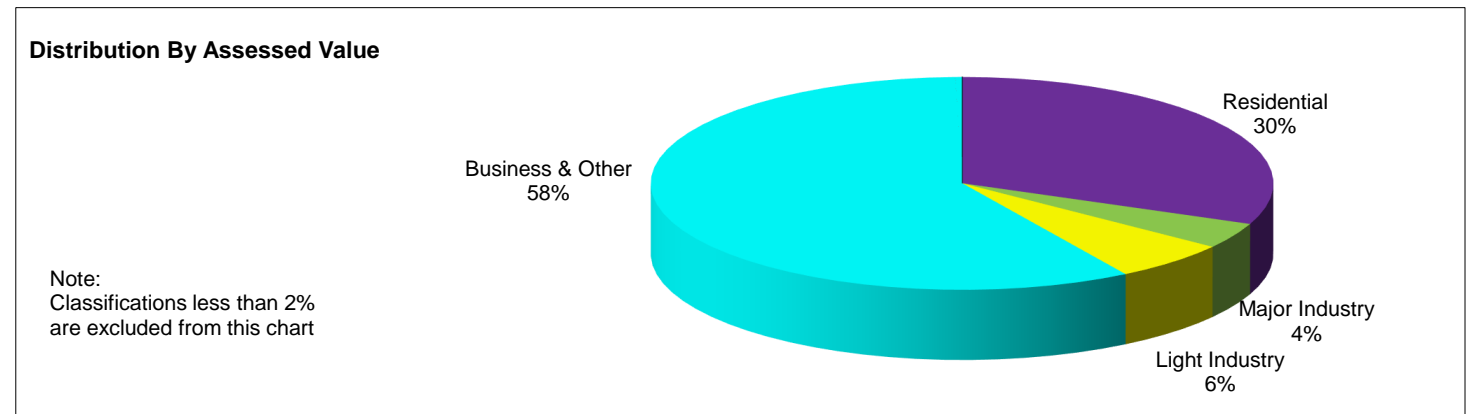
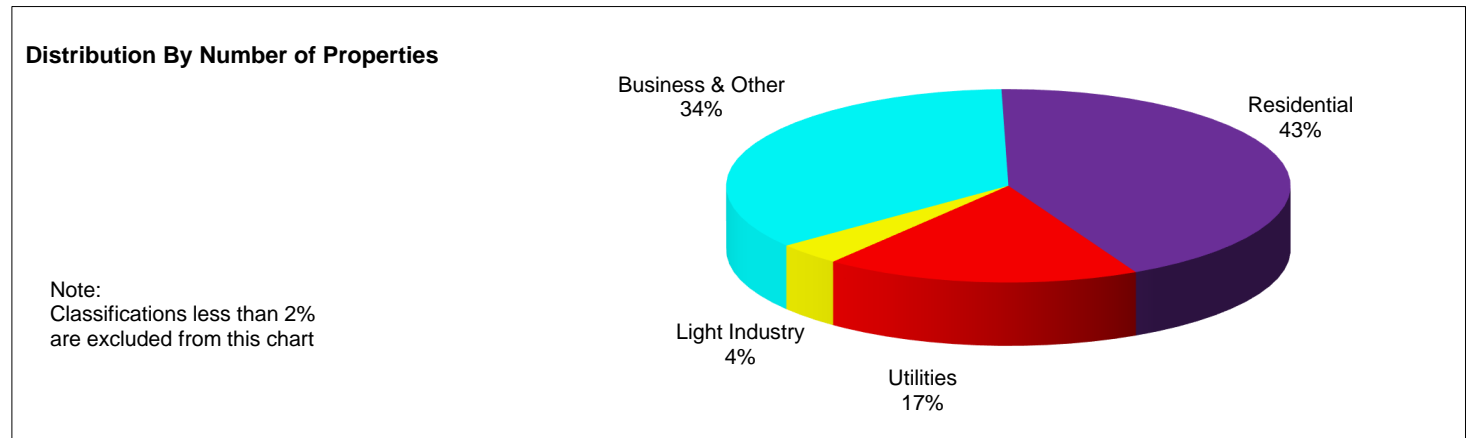
**Appendix 5
Classification of Properties**

* 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	1,583	843	742	573	59	3,800	\$27,823,560
Utilities	246	154	146	155	839	1,540	\$1,185,348
Support Housing	0	0	0	0	0	0	\$0
Major Industry	35	11	6	5	19	76	\$3,647,699
Light Industry	304	16	6	3	5	334	\$5,629,422
Business & Other	2,304	331	186	149	102	3,072	\$54,215,289
Managed Forest Land	3	0	0	0	0	3	\$437
Recreational/ Non-profit	44	13	6	6	1	70	\$336,660
Farm	20	5	6	4	0	35	\$1,101
Total for all classifications ¹	4,539	1,373	1,098	895	1,025	8,930	\$92,839,516

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 Dec 31, 2022	% Completed in Period
		Dismissed	Withdrawals	Recommendations	Decisions	Total Completed		
2022 Appeals	3,927	24	619	200	101	944	2,983	24%
Prior Years	1,816	0	37	26	21	84	1,732	5%
Total	5,743	24	656	226	122	1,028	4,715	18%

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, 2022	% Completed in Period
			Dismissed	Withdrawals	Recommendations	Decisions	Total Completed		
2021	4,427	778	0	32	23	8	63	715	8%
2020	5,217	526	0	4	3	3	10	516	2%
2019	5,184	354	0	1	0	1	2	352	1%
2018	3,384	31	0	0	0	3	3	28	10%
2017	3,347	17	0	0	0	1	1	16	6%
Pre-2017	44,466	110	0	0	0	5	5	105	5%
TOTAL	61,598	1,816	0	37	26	21	84	1,732	9%

Average age of all outstanding appeals (as at Dec 31, 2022):	1.32 years
Average age of prior year appeals (excludes Pre-2017 appeals):	2.51 years

Appendix 7
Appeal Management Activities

Activities	Results for period ending			
	Dec 31/22	Sept 30/22	Jun 30/22	Mar 31/22
<u>Appeal Management Conferences (AMCs)</u>				
# of AMCs Conducted	187	232	386	104
# of Appeals Involved	1,853	1,687	1,287	332
<u>Settlement Conferences Held</u>	3	9	5	4
<u>Hearing Statistics</u>				
# of Oral Hearings	4	1	0	1
# of Hearing Days	9	1	0	3
# of Written Submissions	49	112	9	5
<u>Decisions</u>				
# of Decisions	92	50	10	12
Average # of days, Hearing to Decision	57	39	81	64
% within 90 days	91%	96%	60%	75%