

Appendix 1
Summary of Outstanding

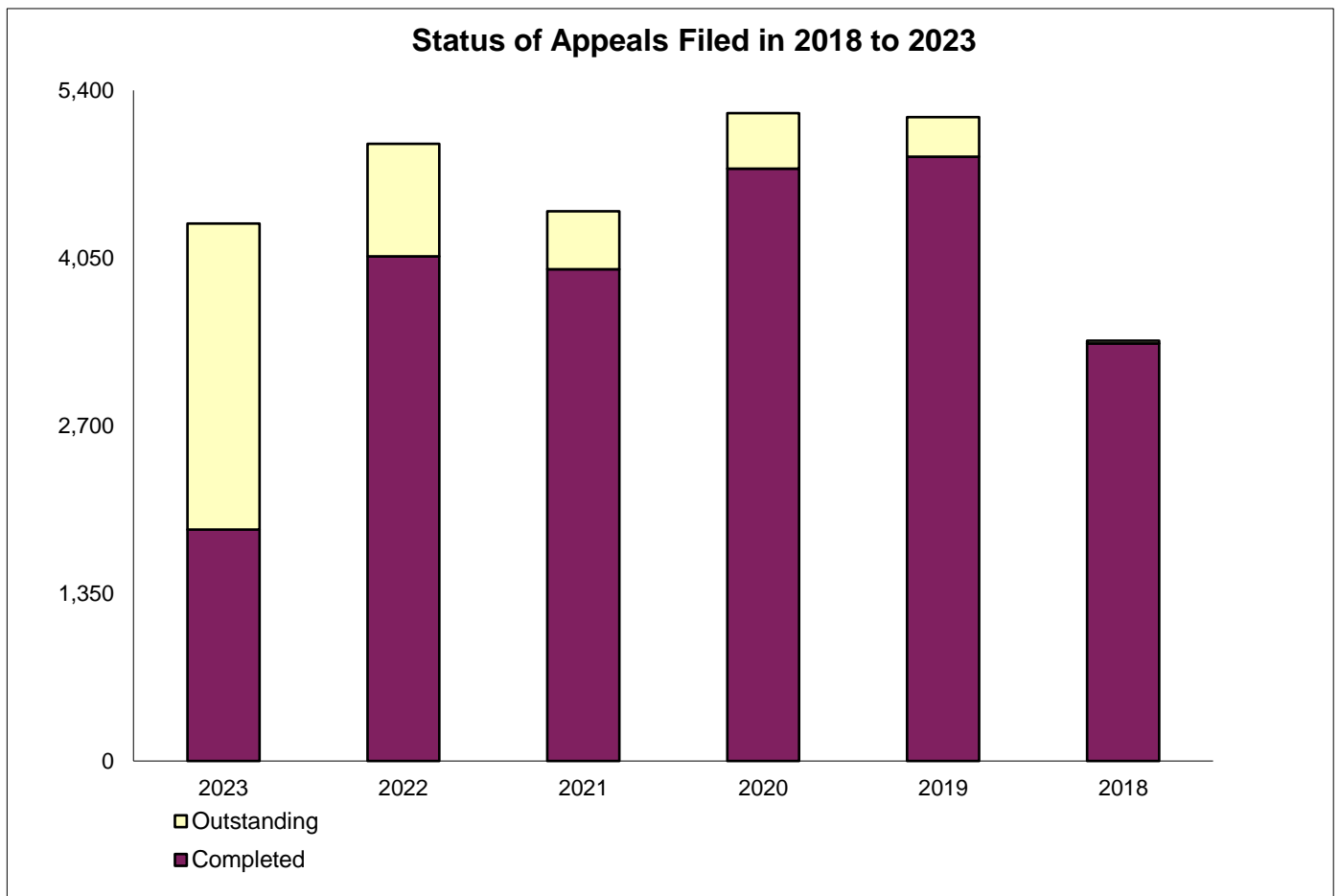
APPEAL STATUS	OUTSTANDING APPEALS						
	TOTAL	2023 APPEALS			PRIOR YEARS ¹		
	Dec 31/23	Dec 31/23	Sept 30/23	Inc./(Decr.)	Dec 31/23	Sept 30/23	Inc./(Decr.)
APPEAL MANAGEMENT IN PROGRESS	2,377	1,850	2,800	(34%)	527	796	(34%)
SCHEDULED FOR HEARING	66	31	107	(71%)	35	39	(10%)
JURISDICTION / DEFICIENCY ISSUES	0	0	21	(100%)	0	0	0%
PENDING BOARD OR COURT DECISION	1,490	249	44	466%	1,241	1,271	(2%)
DECISION IN PROGRESS	806	334	240	39%	472	465	2%
TOTAL OUTSTANDING APPEALS	4,739	2,464	3,212	(23%)	2,275	2,571	(12%)

Notes:

1. Prior year appeals include all outstanding appeals to the Board from the 2022 and earlier rolls.

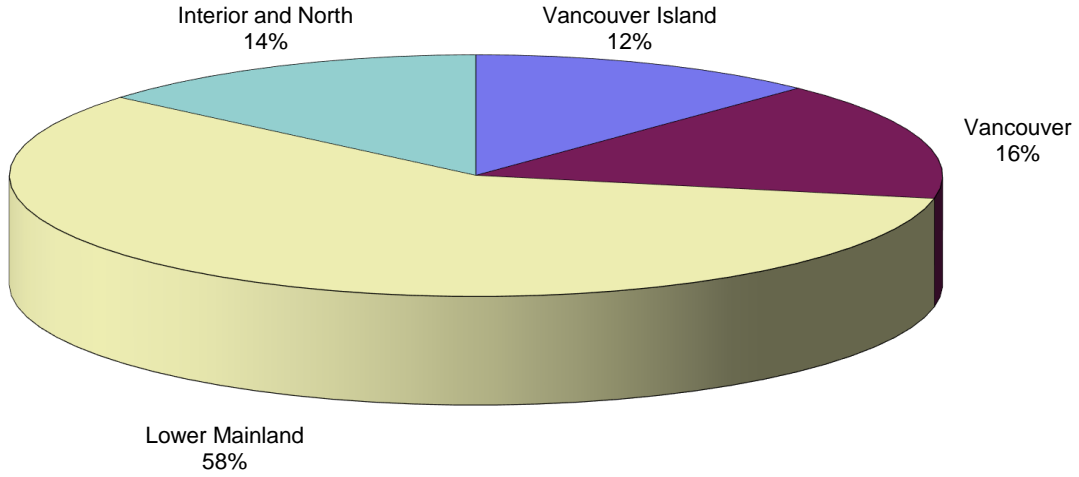
Appendix 2 Breakdown by Year of Appeal

	2023	2022	2021	2020	2019	2018	Pre-2018
Outstanding	2,464	907	468	448	318	23	111
Completed	1,864	4,062	3,959	4,769	4,866	3,361	47,702
Total Appeals	4,328	4,969	4,427	5,217	5,184	3,384	47,813
Outstanding appeals as a percent of total	57%	18%	11%	9%	6%	1%	0.2%

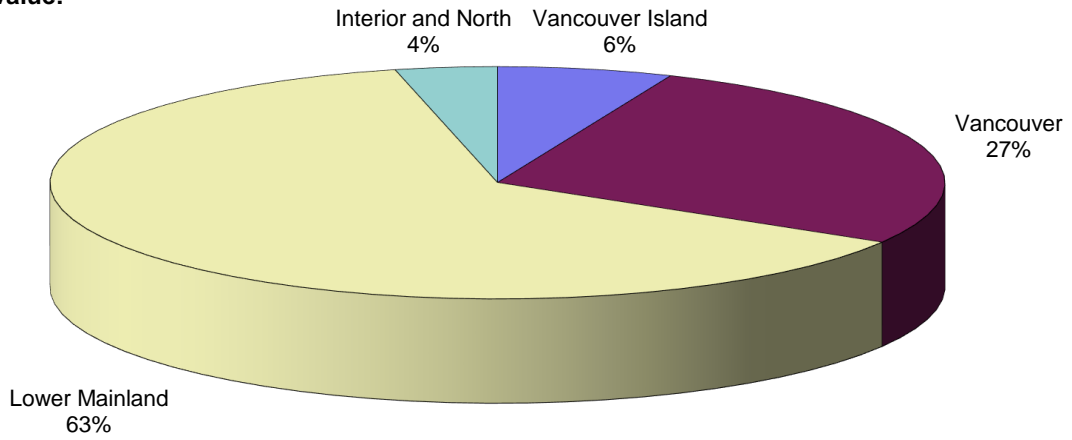


**Appendix 3
Regional Distribution**

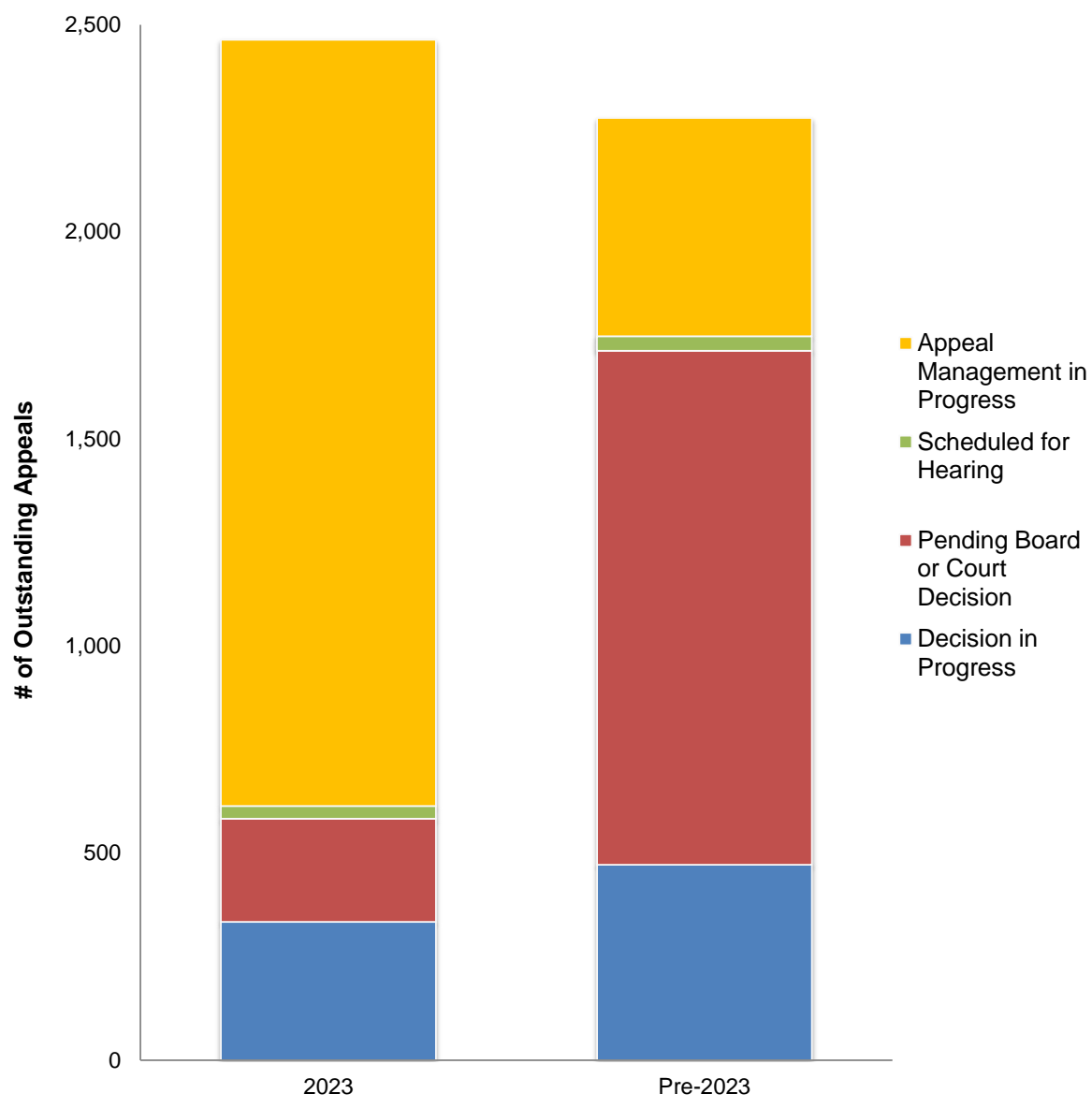
By Number of Appeals:



By Assessed Value:



**Appendix 4
Status of Appeals**



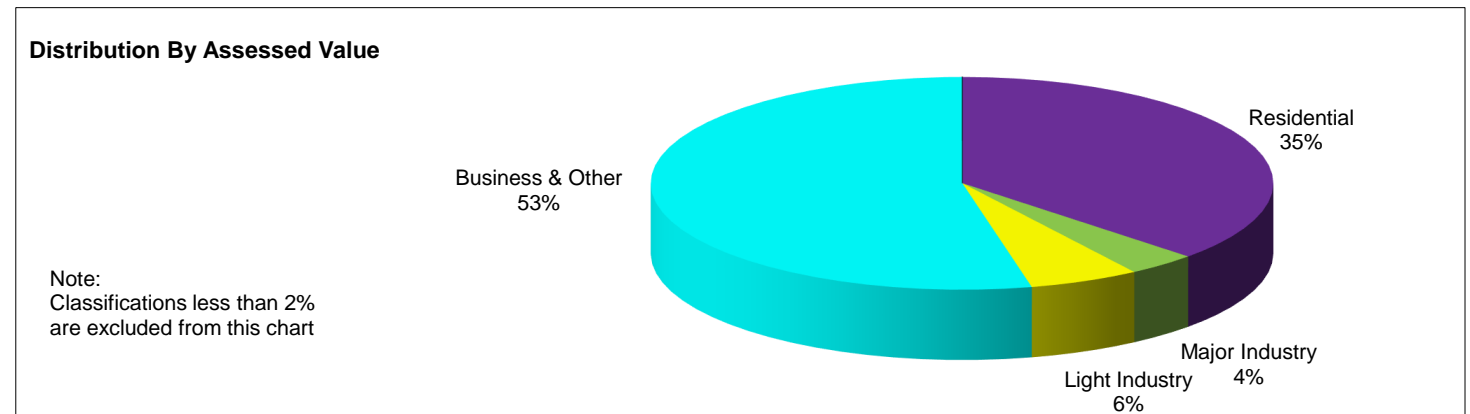
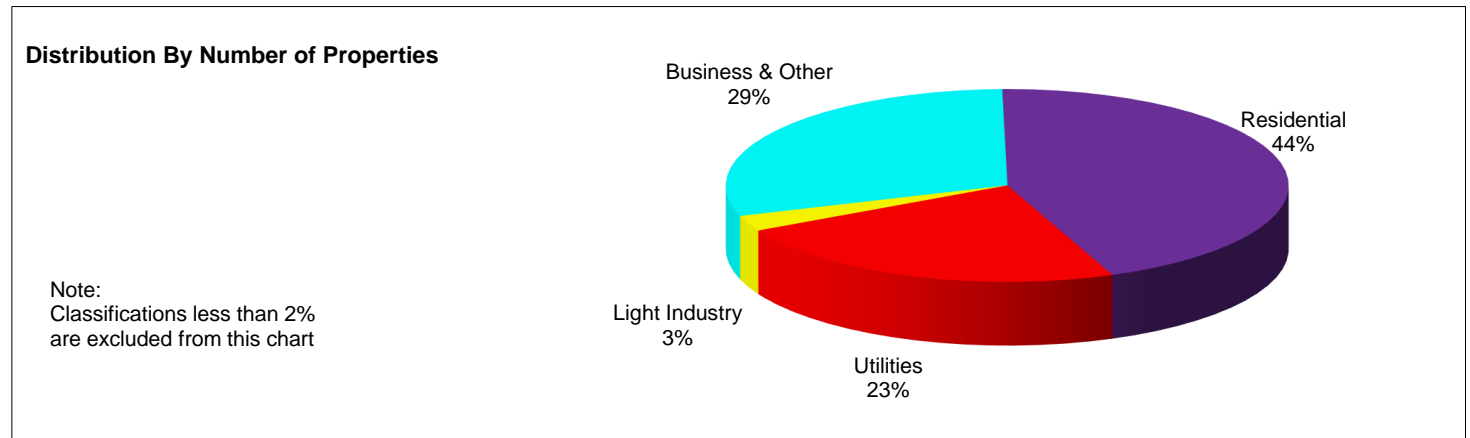
**Appendix 5
Classification of Properties**

* 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)
	2023	2022	2021	2020	Pre-2020		
Residential	1,729	1,002	377	299	154	3,561	\$36,047,067
Utilities	340	215	149	145	992	1,841	\$2,327,569
Support Housing	0	0	0	0	0	0	\$0
Major Industry	14	7	5	4	20	50	\$3,732,361
Light Industry	199	5	2	3	3	212	\$5,928,452
Business & Other	1,396	504	144	103	173	2,320	\$54,388,793
Managed Forest Land	2	2	0	0	0	4	(\$330,564)
Recreational/ Non-profit	53	19	10	6	7	95	\$723,520
Farm	8	6	4	3	3	24	\$741
Total for all classifications ¹	3,741	1,760	691	563	1,352	8,107	\$102,817,939

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, 2023	% Completed in Period
		Dismissed	Withdrawals	Recommendations	Decisions	Total Completed		
2023 Appeals	3,212	39	336	286	87	748	2,464	23%
Prior Years	2,571	1	189	98	8	296	2,275	12%
Total	5,783	40	525	384	95	1,044	4,739	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, 2023	% Completed in Period
			Dismissed	Withdrawals	Recommendations	Decisions	Total Completed		
2022	4,969	1,147	0	154	85	1	240	907	21%
2021	4,427	492	0	13	10	1	24	468	5%
2020	5,217	456	1	5	1	1	8	448	2%
2019	5,184	324	0	5	0	1	6	318	2%
2018	3,384	26	0	2	0	1	3	23	12%
Pre-2018	47,813	126	0	10	2	3	15	111	12%
TOTAL	70,994	2,571	1	189	98	8	296	2,275	23%

Average age of all outstanding appeals (as at Dec 31, 2023):	1.33 years
Average age of prior year appeals (excludes Pre-2018 appeals):	2.08 years

Appendix 7
Appeal Management Activities

Activities	Results for period ending			
	Dec 31/23	Sept 30/23	Jun 30/23	Mar 31/23
<u>Appeal Management Conferences (AMCs)</u>				
# of AMCs Conducted	165	212	335	77
# of Appeals Involved	1,289	1,011	836	425
<u>Settlement Conferences Held</u>	10	5	2	4
<u>Hearing Statistics</u>				
# of Oral Hearings	0	0	0	1
# of Hearing Days	0	0	0	2
# of Written Submissions	55	154	23	7
<u>Decisions</u>				
# of Decisions	88	85	16	80
Average # of days, Hearing to Decision	55	44	49	70
% within 90 days	86%	98%	81%	85%