

Appendix 1
Summary of Outstanding

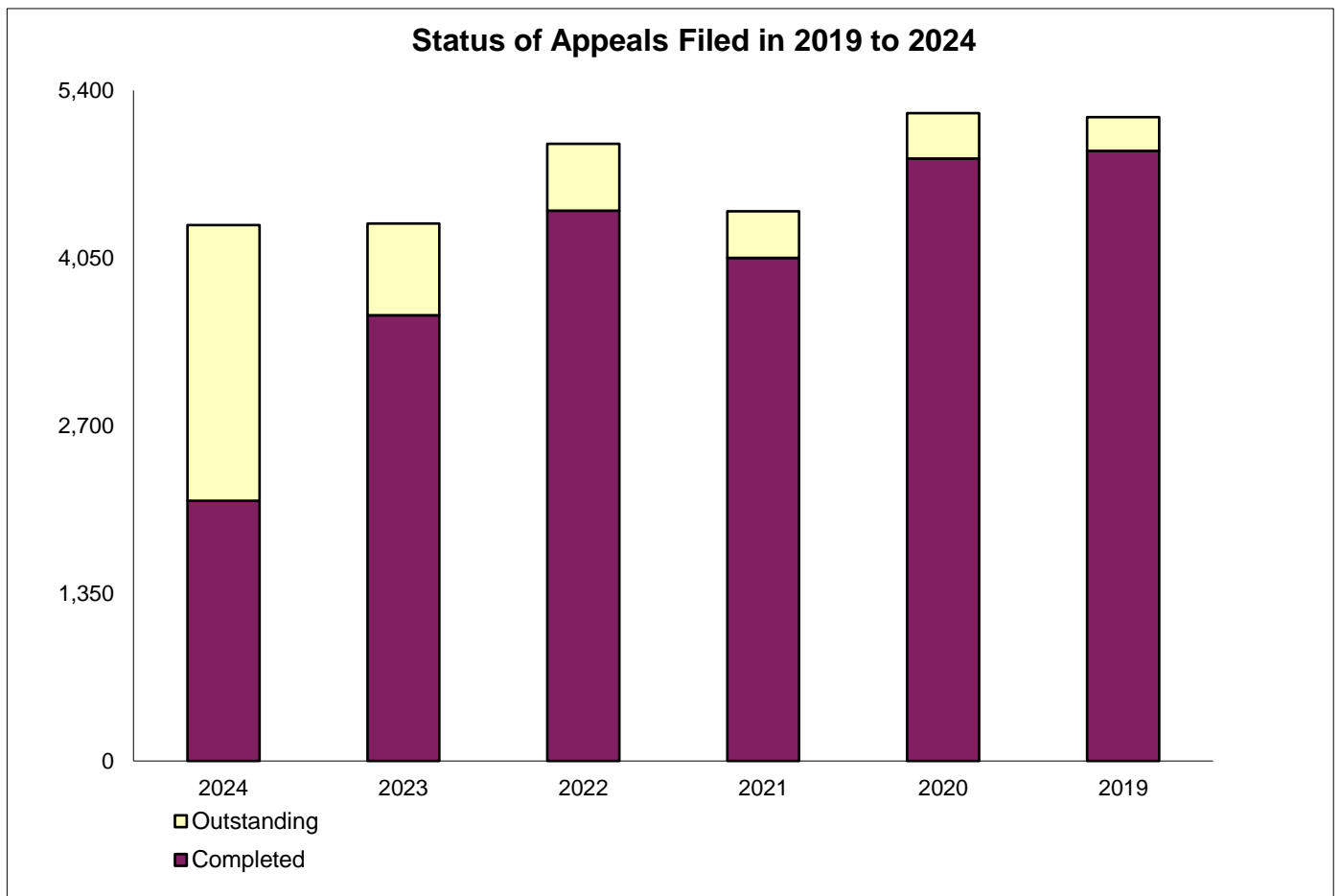
| APPEAL STATUS | OUTSTANDING APPEALS | | | | | | |
|---------------------------------|---------------------|--------------|------------|--------------|--------------------------|------------|--------------|
| | TOTAL | 2024 APPEALS | | | PRIOR YEARS ¹ | | |
| | Dec 31/24 | Dec 31/24 | Sept 30/24 | Inc./(Decr.) | Dec 31/24 | Sept 30/24 | Inc./(Decr.) |
| APPEAL MANAGEMENT IN PROGRESS | 2,668 | 1,853 | 2,901 | (36%) | 815 | 779 | 5% |
| SCHEDULED FOR HEARING | 167 | 52 | 131 | (60%) | 115 | 188 | (39%) |
| PENDING BOARD OR COURT DECISION | 1,414 | 62 | 26 | 138% | 1,352 | 1,666 | (19%) |
| DECISION IN PROGRESS | 375 | 253 | 340 | (26%) | 122 | 216 | (44%) |
| TOTAL OUTSTANDING APPEALS | 4,624 | 2,220 | 3,398 | (35%) | 2,404 | 2,849 | (16%) |

Notes:

1. Prior year appeals include all outstanding appeals to the Board from the 2023 and earlier rolls.

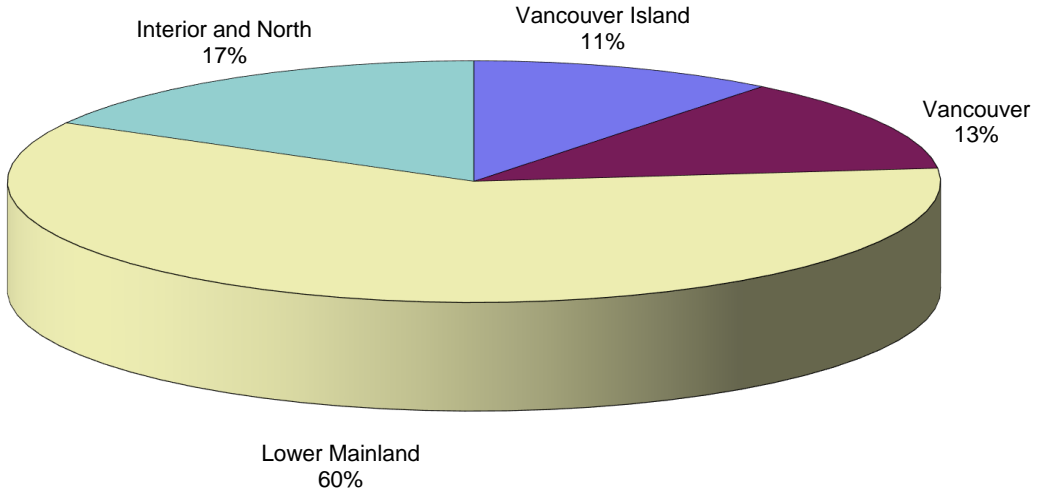
Appendix 2 Breakdown by Year of Appeal

| | 2024 | 2023 | 2022 | 2021 | 2020 | 2019 | Pre-2019 |
|--|-------|-------|-------|-------|-------|-------|----------|
| Outstanding | 2,220 | 739 | 539 | 376 | 367 | 271 | 112 |
| Completed | 2,095 | 3,589 | 4,430 | 4,051 | 4,850 | 4,913 | 51,085 |
| Total Appeals | 4,315 | 4,328 | 4,969 | 4,427 | 5,217 | 5,184 | 51,197 |
| Outstanding appeals as a percent of total | 51% | 17% | 11% | 8% | 7% | 5% | 0.2% |

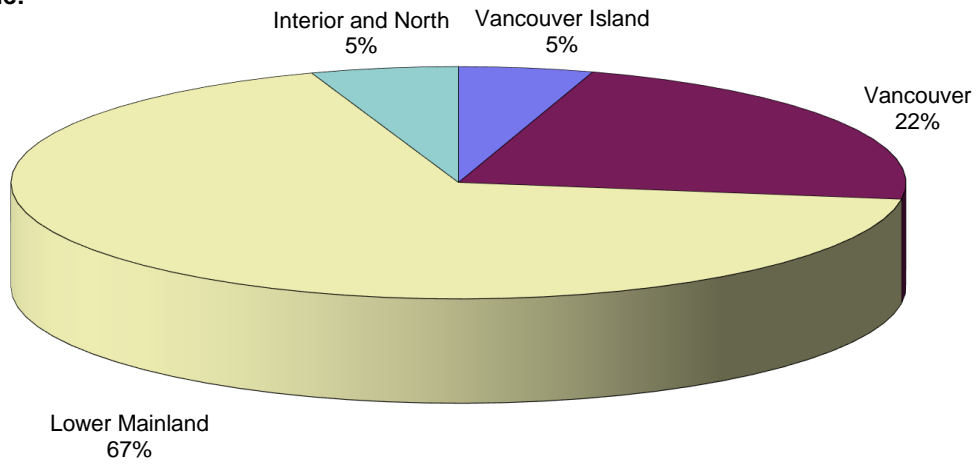


Appendix 3 Regional Distribution

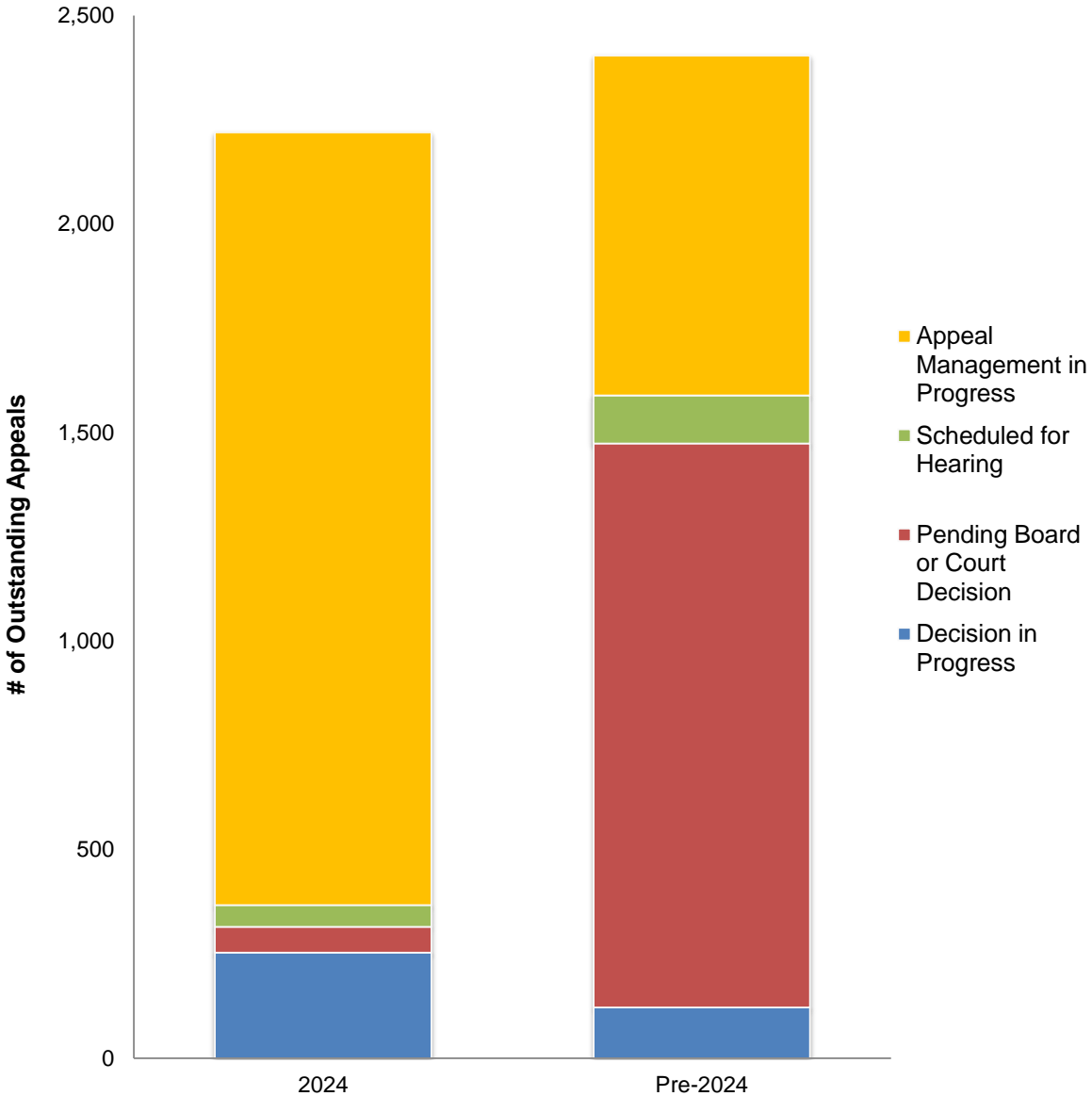
By Number of Appeals:



By Assessed Value:



Appendix 4 Status of Appeals



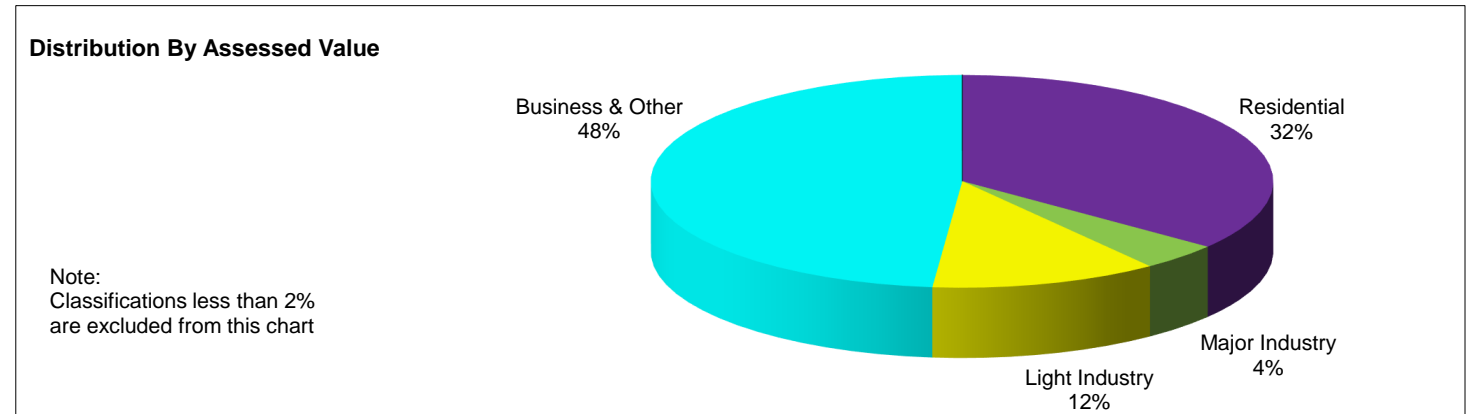
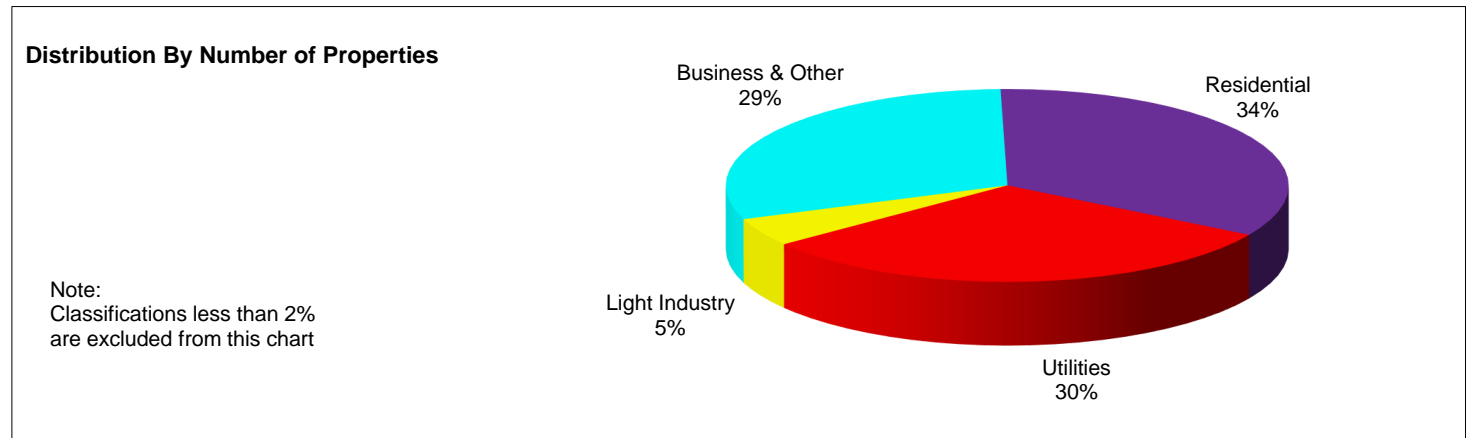
**Appendix 5
Classification of Properties**

* 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) |
|--|----------------------------------|-------|------|------|----------|-----------------|--------------------------|
| | 2024 | 2023 | 2022 | 2021 | Pre-2021 | | |
| Residential | 860 | 420 | 447 | 315 | 355 | 2,397 | \$34,031,495 |
| Utilities | 353 | 301 | 211 | 148 | 1,137 | 2,150 | \$3,239,177 |
| Support Housing | 0 | 0 | 0 | 0 | 0 | 0 | \$0 |
| Major Industry | 16 | 9 | 6 | 5 | 26 | 62 | \$4,357,465 |
| Light Industry | 291 | 31 | 10 | 2 | 4 | 338 | \$12,397,417 |
| Business & Other | 1,278 | 276 | 271 | 97 | 175 | 2,097 | \$50,392,776 |
| Managed Forest Land | 1 | 1 | 1 | 0 | 0 | 3 | \$327 |
| Recreational/ Non-profit | 28 | 14 | 10 | 5 | 7 | 64 | \$420,303 |
| Farm | 10 | 4 | 5 | 3 | 6 | 28 | \$996 |
| Total for all classifications ¹ | 2,837 | 1,056 | 961 | 575 | 1,710 | 7,139 | \$104,839,956 |

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, 2024 | % Completed in Period |
|---------------------|--------------------------------|-------------------------------|-------------|-----------------|-----------|-----------------|-------------------------|-----------------------|
| | | Dismissed | Withdrawals | Recommendations | Decisions | Total Completed | | |
| 2024 Appeals | 3,398 | 11 | 537 | 564 | 66 | 1,178 | 2,220 | 35% |
| Prior Years | 2,849 | 1 | 259 | 171 | 14 | 445 | 2,404 | 16% |
| Total | 6,247 | 12 | 796 | 735 | 80 | 1,623 | 4,624 | 26% |

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, 2024 | % Completed in Period |
|--------------|---------------|--------------------------------|-------------------------------|-------------|-----------------|-----------|-----------------|-------------------------|-----------------------|
| | | | Dismissed | Withdrawals | Recommendations | Decisions | Total Completed | | |
| 2023 | 4,328 | 969 | 1 | 97 | 120 | 12 | 230 | 739 | 24% |
| 2022 | 4,969 | 631 | 0 | 59 | 32 | 1 | 92 | 539 | 15% |
| 2021 | 4,427 | 433 | 0 | 45 | 11 | 1 | 57 | 376 | 13% |
| 2020 | 5,217 | 413 | 0 | 38 | 8 | 0 | 46 | 367 | 11% |
| 2019 | 5,184 | 291 | 0 | 20 | 0 | 0 | 20 | 271 | 7% |
| Pre-2019 | 51,197 | 112 | 0 | 0 | 0 | 0 | 0 | 112 | 0% |
| TOTAL | 75,322 | 2,849 | 1 | 259 | 171 | 14 | 445 | 2,404 | 16% |

| | |
|---|------------|
| Average age of all outstanding appeals (as at Dec. 31, 2024): | 1.95 years |
| Average age of prior year appeals (excludes Pre-2019 appeals): | 3.18 years |

Appendix 7
Appeal Management Activities

| Activities | Results for period ending | | | |
|--|---------------------------|------------|------------|-----------|
| | Dec 31/24 | Sept 30/24 | June 30/24 | Mar 31/24 |
| <u>Appeal Management Conferences (AMCs)</u> | | | | |
| # of AMCs Conducted | 164 | 244 | 247 | 46 |
| # of Appeals Involved | 1,160 | 939 | 413 | 335 |
| <u>Settlement Conferences Held</u> | 7 | 10 | 8 | 6 |
| <u>Hearing Statistics</u> | | | | |
| # of Oral Hearings | 1 | 1 | 2 | 2 |
| # of Hearing Days | 3 | 6 | 2 | 4 |
| # of Written Submissions | 39 | 88 | 24 | 23 |
| <u>Decisions</u> | | | | |
| # of Decisions | 52 | 73 | 13 | 50 |
| Average # of days, Hearing to Decision | 60 | 68 | 51 | 43 |
| % within 90 days | 83% | 79% | 85% | 82% |