

Request

"The number of Notice of Appeals adjudicated under the Property Transfer Tax Act in 2023. The number of appeal files closed with respect to the Property Transfer Tax Act in 2023. With respect to Property Transfer Tax Act appeals closed in 2023, how many of the appeals were filed in 2023, 2022, 2021, 2020 and 2019. (Date Range for Record Search: From 1/1/2019 To 12/31/2023)"

Response

The Tax Appeals and Litigation Branch reports and records data based on fiscal year (which runs from the beginning of April one year until the end of March in the following year).

There were 89 appeals related to the Property Transfer Tax Act were completed¹ in 2023/24 fiscal year (April 1, 2023 to March 31, 2024) and of the 89 appeals completed in the 2023/2024 fiscal year:

- 4 were filed in the 2019/2020 fiscal year*
- 4 were filed in the 2020/2021 fiscal year*
- 42 were filed in the 2021/2022 fiscal year*
- 30 were filed in the 2022/2023 fiscal year*
- 9 were filed in the 2023/2024 fiscal year*

¹ *The request uses various terms ("adjudicated" and "closed") to describe the requested information and the search terms do not match the way appeals data is recorded. The Tax Appeals and Litigation Branch records "completed" appeals.*