

# Property Assessment Review Panel Remuneration Plan

## Overview

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Property Assessment Review Panels (PARP) are established under the *Assessment Act* (the *Act*) for which the Minister of Finance is responsible. PARP conducts hearings on property assessment complaints to determine whether property is assessed at actual value, whether a property is correctly classified, and whether an exemption from taxation was correctly or incorrectly applied. Administrative support and management of the PARP process is provided by four FTEs in the Ministry of Finance.

More information on PARP's roles and responsibilities can be found at:

<https://www2.gov.bc.ca/gov/content/housing-tenancy/owning-a-home/property-assessment-review-panels2/about-property-assessment-review-panels1>

PARP appointments are made by Ministerial Order. Section 31 of the *Act* sets out that the Minister will appoint a property assessment review panel consisting of three members, one of which will be designated as chair, after a merit-based process. To be considered for appointment, candidates must apply and be vetted by staff in the Property Assessment Services Branch and/or Crown Agency and Board Resourcing Office. Endorsed applicants are then recommended to the Minister responsible for appointment to PARP.

The size of PARP's appointee population varies considerably from year-to-year as membership terms expire and new members are appointed/reappointed on an ongoing basis. At present there are roughly 150 part-time appointees representing 40 distinct review panels. Initial appointment terms are three to five years for panel chairs and two to four years for panel members. Chairs and members can be reappointed after their initial term for additional terms of up to five years.

## Appointee Remuneration

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Pursuant to *Treasury Board Directive 1/24 – Remuneration Guidelines for Administrative Tribunals and Regulatory Boards* (TBD 1/24), this remuneration plan applies to PARP appointees.

TBD 1/24 sets remuneration maximums based on tribunal classification, appointee roles and responsibilities, and whether engagement is on a full-time or part-time basis. PARP is a Level 2 administrative tribunal. Appointees serve part-time on an "as and when required" basis.

TBD 1/24 includes an updated definition of chair for purposes of TBD 1/24 to clarify for certainty that the term chair means the individual responsible for the management and operation of the tribunal and not the chair of an adjudicative panel or hearing conducted by the tribunal. As a Panel Chair is not responsible for the management and operation of the tribunal, those appointed to PARP as a Panel Chair will receive remuneration based on the vice-chair remuneration rates.

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Appointee remuneration is determined by the Minister responsible within the maximum rates established by TBD 1/24 and must be funded from within the tribunals existing budget allocation.

The daily rate for panel chairs is \$645 and the rate for panel members is \$457 (*Remuneration rates pending Ministerial approval*). A half-day per diem is 50% of the full day rate and remuneration for a pre and a post-PARP panel meeting as well as any other quarter day meetings is set at 25% of the full day rate. Per-diems are issued in response to review panel participation and for attending meetings and/or conducting work related directly to the matter(s) under consideration by the panel in the course of conducting a hearing. Appointees are eligible to receive 1.5 days per diem for completion of mandatory annual on-line training. Remuneration for additional training related to PARP-activity is at the sole discretion of the PARP Administrator.

Per Diem <sup>1</sup>	Quarter-day	Half-day	Full Day
Panel Chair	\$161.25	\$322.50	\$645
Panel Member	\$114.25	\$228.50	\$457

PARP appointees are subject to the terms and conditions specified under Category D in part 10 of the *Terms and Conditions of Employment for Excluded Employees and Appointees*, and are reimbursed for transportation, accommodation, meals, and miscellaneous expenses incurred in the course of their duties and in accordance with Group 2 rates, policies and procedures. Appointees submit invoices through the PARP Online Expense Claim System to claim earned per-diems and reimbursement for approved expenses.

More information regarding *Excluded Terms and Conditions for Appointees* can be found at: <https://www2.gov.bc.ca/gov/content/careers-myhr/managers-supervisors/employee-labour-relations/conditions-agreements/excluded-employees-appointees>

The work of PARP appointees is not insurable and not pensionable; therefore, remuneration is not subject to Employment Insurance or Canada Pension Plan deductions. Appointee remuneration is taxable income and income tax may be payable in accordance with the federal *Income Tax Act* unless the total remuneration for the tax year for the appointee (from all sources) is less than the basic personal amount. PARP appointees are “office holders” under the *Excise Tax Act*, therefore remuneration is not subject to GST (either charged or payable). Income tax is deducted from per-diem totals on each submitted invoice at a rate of 20% and this withholding is submitted to the Canada Revenue Agency on the members behalf.

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<sup>1</sup> Per-diem rates as of October 31, 2023, pending Ministerial approval

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## Minister Approval

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The Property Assessment Review Panel appointee remuneration plan is approved by:



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Minister Katrine Conroy  
Minister of Finance

Effective Date: October 31, 2023