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TAX BENEFIT PROGRAMS FOR PERSONS WITH A DISABILITY



February 2008

Fuel Tax Refund

Persons with certain disabilities, including those who receive assistance under the *Employment and Assistance for Persons with Disabilities Act* (EAPWD), are eligible for a tax refund on the fuel used in their vehicles. To qualify, you must:

- be 16 years of age or older,
- own or lease a motor vehicle, and
- be a person with a disability as outlined in [Bulletin MFT 004](#), *Fuel Tax Refund Program for Persons with Disabilities*, or on the fuel tax application form.

For more information, a copy of [Bulletin MFT 004](#), and/or an application form please contact us:

Phone: 604 660-4524 in Vancouver

Toll-free: 1 877 388-4440 outside of Vancouver

E-mail: CTBTaxQuestions@gov.bc.ca

www.sbr.gov.bc.ca/individuals/Consumer_Taxes/consumer_taxes.htm

Motor Vehicle Insurance

The Insurance Corporation of British Columbia (ICBC) gives a discount on motor vehicle insurance to persons with a disability. To be eligible for the insurance discount, you must qualify for the Fuel Tax Refund Program. Once you are registered for the Fuel Tax Refund Program, you will receive a registration letter. Take this letter to your ICBC agent to get the discount.

For more information, talk to your ICBC agent or visit their website.

www.icbc.com/Insurance/insura_savemo_disabl_howtoa.asp

Home Owner Grant

Persons with a disability or living with a relative or spouse with a disability may be eligible for the additional home owner grant of up to \$845. If you are a Canadian citizen or landed immigrant and ordinarily reside in British Columbia, and you claim the grant for your principal residence, you may qualify for the additional home owner grant. You must meet one of the following criteria to qualify.

- You are incurring, or have incurred, costs for structural modifications to your home or you are paying for extensive physical assistance in the home. The costs for modifications to your home must exceed \$2,000, or the extensive physical assistance must be regular, ongoing and exceed \$150 per month.
- You purchased your home on or after January 1, 2007, with structural modifications completed by a previous owner, where the modifications meet the disability needs of the person with a disability and have a value exceeding \$2,000.
- You made changes to the design specifications of your newly constructed principal residence that meet the disability needs of the person with a disability, and the value of the changes to the structural features of the home exceed \$2,000.
- You get disability assistance, hardship assistance or a supplement under the *BC Employment and Assistance for Persons with Disabilities Act*. To qualify for the grant, the homeowner or eligible occupant (which includes an eligible occupant of an eligible apartment, housing unit, land cooperative or multi-dwelling leased parcel) must be the one receiving the assistance.

The additional grant is eliminated on homes assessed at \$1,219,000 or more.

For general information about the [home owner grant](http://www.sbr.gov.bc.ca/individuals/Property_Taxes/Home_Owner_Grant/hog.htm) or for an application, please refer to the home owner grant website at www.sbr.gov.bc.ca/individuals/Property_Taxes/Home_Owner_Grant/hog.htm or refer to the brochure *Home Owner Grant Program*. You can also contact:

- the Surveyor of Taxes or municipal office where you pay your property taxes,
- your local Service BC Centre, or
- Home Owner Grant Administration:
Ministry of Small Business and Revenue
PO Box 9991 Stn Prov Govt Victoria BC V8W 9R7
Phone: 250 356-8904 or 250 387-8166 in Victoria
Toll-free: 1 888 355-2700 in British Columbia
E-mail: hogadmin@gov.bc.ca

Property Tax Deferment

Persons with a disability may be eligible for the Property Tax Deferment Program. This low interest loan program allows qualifying registered property owners to defer paying their yearly property taxes.

If you own your home and are a disabled person as defined by Regulation*, you can apply if you:

- are a Canadian citizen or permanent resident,
- have lived in British Columbia for at least one year prior to applying,
- are living in your home, and

- have and maintain a minimum equity (after deducting the upper limit of all outstanding mortgages, lines of credit and other charges) in your home of 25% of the current assessed value determined by BC Assessment.

*For detailed information, visit our website at www.sbr.gov.bc.ca/individuals/Property_Taxes/Property_Tax_Deferment/ptd.htm

For more information and an application contact:

- municipal offices and Surveyor of Taxes offices,
- Service BC Centres,
- our website at www.sbr.gov.bc.ca/individuals/Property_Taxes/property_taxes.htm, or
- Tax Deferment Program office:
Ministry of Small Business and Revenue
PO Box 9446 Stn Prov Govt Victoria BC V8W 9V6
Phone: 250 387-0555
E-mail: ruraltax@gov.bc.ca