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TAX BENEFIT PROGRAMS FOR PERSONS WITH A DISABILITY



March 2011

Fuel Tax Refund

Persons with certain disabilities, including those who receive assistance under the *Employment and Assistance for Persons with Disabilities Act*, are eligible for a motor fuel 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*.

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

- Consumer Taxation Branch
Ministry of Finance
PO Box 9442 Stn Prov Govt
Victoria, BC V8W 9V4

Toll-free in Canada: 1 877 388-4440

E-mail: CTBTaxQuestions@gov.bc.ca

www.sbr.gov.bc.ca/business/Consumer_Taxes/MotorFuelTax_CarbonTax/mft_ct.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 for Persons with Disabilities. 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 at www.icbc.com/autoplan/costs/save-money/disability-discount

Home Owner Grant

Homeowners with a disability, or homeowners 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 permanent resident, you ordinarily reside in British Columbia and the property is your principal residence, you may qualify for the additional grant. You must meet one of the following criteria to qualify.

- You had structural modifications made to your home that meet the disability needs of the person with a disability, and the modifications cost more than \$2,000.
- You purchased your home with structural modifications completed by a previous owner that meet the disability needs of the person with a disability, and the modifications have a value of more than \$2,000.
- You had structural features incorporated into your newly constructed home that meet the disability needs of the person with a disability, and the features cost more than \$2,000.
- You are incurring costs for extensive physical assistance in the home. The extensive physical assistance must be regular and ongoing, and cost more than \$150 per month.
- You receive disability assistance, hardship assistance or a supplement under the *Employment and Assistance for Persons with Disabilities Act*. To qualify, you must be the homeowner or eligible occupant (which includes an eligible occupant of an eligible apartment, housing unit, land cooperative or multi-dwelling leased parcel).

The additional grant is eliminated on homes assessed at \$1,319,000 or more.

For more information, or for an application form, please 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 Finance
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

www.sbr.gov.bc.ca/individuals/Property_Taxes/Home_Owner_Grant/hog.htm

Property Tax Deferment

Persons with a disability may be eligible for the Property Tax Deferment Program. If you are a registered property owner, you may be eligible to defer paying your yearly property taxes under this low interest loan program. For the current interest rate, please see our website at www.sbr.gov.bc.ca/individuals/Property_Taxes/Property_Tax_Deferment/interest_rates.htm

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,
- have a current fire insurance policy on your home, and
- have a minimum equity of 25% of the current BC Assessment value, after deducting the upper limit of all outstanding mortgages, lines of credit and other charges on your home.

*For detailed information, visit our website at www.sbr.gov.bc.ca/individual.html and click on the Persons with Disabilities link.

If you have a dependent child under 18 years of age, you may be eligible to defer your property taxes under the Families with Children Property Tax Deferment Program. For more information, please see the brochure, [Families with Children Property Tax Deferment Program](#).

For more information or an application form, please contact:

- the Surveyor of Taxes or municipal office where you pay your taxes,
- your local Service BC Centre, or
- Tax Deferment Program
Ministry of Finance
PO Box 9475 Stn Prov Govt
Victoria BC V8W 9W6

Phone: 250 387-0555 in Victoria

E-mail: ruraltax@gov.bc.ca

www.sbr.gov.bc.ca/individuals/Property_Taxes/Property_Tax_Deferment/ptd.htm

Enquiry BC

604 660-2421 from Vancouver, or

1 800 663-7867 throughout British Columbia and request a transfer to 387-0555