

Tax Benefit Programs

For Persons With a Disability



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:

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

Telephone (Vancouver): 604 660-4524
Toll-free in Canada: 1 877 388-4440
E-mail: CTBTaxQuestions@gov.bc.ca
Website: www.sbr.gov.bc.ca/individuals/Consumer_Taxes/Motor_Fuel_Tax/register/register_persons_disabilities.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 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 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 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 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 receive disability assistance, hardship assistance or a supplement under the *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 more information about the home owner grant or for an application, 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

Telephone (Victoria): 250 356-8904 or
250 387-8166

Toll-free in BC: 1 888 355-2700

E-mail: hogadmin@gov.bc.ca

Website: 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. 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 or for an application, please contact:

- > the Surveyor of Taxes or municipal office where you pay your property taxes,
- > your local Service BC Centre, or
- > Tax Deferment Program
Ministry of Finance
PO Box 9446 Stn Prov Govt
Victoria, BC V8W 9V6

Telephone (Victoria): 250 387-0555

Toll-free in BC: 1 800 663-7867

E-mail: ruraltax@gov.bc.ca

www.fn.gov.bc.ca/rev.htm

August 2009

