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## TAX BENEFIT PROGRAMS FOR PERSONS WITH A DISABILITY



April 2013

### 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 Programs Branch  
Ministry of Finance  
PO Box 9442 Stn Prov Govt  
Victoria, BC V8W 9V4

Toll-free in Canada: 1 877 388-4440

Email: [CTBTaxQuestions@gov.bc.ca](mailto:CTBTaxQuestions@gov.bc.ca)

Website: [gov.bc.ca/consumertaxes](http://gov.bc.ca/consumertaxes) (go to Motor Fuel and Carbon Tax)

### 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 [icbc.com/autoplan/costs/save-money/disability-discount](https://www.icbc.com/autoplan/costs/save-money/disability-discount)

## Home Owner Grant

Homeowners under the age of 65 with a permanent disability, or who have a spouse or relative with a permanent disability living with them, may be eligible for the additional home owner grant of up to \$845. To qualify for the additional grant, you must be a Canadian citizen or permanent resident, you must ordinarily reside in BC, the property must be your principal residence and you must meet one of the following criteria.

- 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 \$1,464,000 or more.

However, if your home is located in the northern and rural areas (i.e. outside of the Capital Regional District, the Greater Vancouver Regional District and the Fraser Valley Regional District), the additional grant available is up to \$1,045 and is eliminated on homes assessed at \$1,504,000 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

In Victoria: 250 356-8904 or 250 387-8166  
Toll-free in BC: 1 888 355-2700

Email: [hogadmin@gov.bc.ca](mailto:hogadmin@gov.bc.ca)

Website: [sbr.gov.bc.ca/individuals/Property\\_Taxes/Home\\_Owner\\_Grant/hog.htm](https://sbr.gov.bc.ca/individuals/Property_Taxes/Home_Owner_Grant/hog.htm)

## Property Tax Deferral

The property tax deferral program is a low interest loan program that assists qualified BC homeowners in paying their annual property taxes on their principal residence.

You may be eligible if you have a disability and you meet certain qualifications, such as:

- are a Canadian citizen or permanent resident,
- have lived in BC for at least one year prior to applying for tax deferment, and
- meet the minimum home equity requirements.

To find out if you meet all the qualifications for tax deferment and how to apply, see our website at [sbr.gov.bc.ca/individuals/Property\\_Taxes/Property\\_Tax\\_Deferment/ptd.htm](http://sbr.gov.bc.ca/individuals/Property_Taxes/Property_Tax_Deferment/ptd.htm)

You can also contact:

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

In Victoria: 250 356-8121

Service BC (request a transfer to 250 356-8121)

In Vancouver: 604 660-2421

Toll-free elsewhere in BC: 1 800 663-7867

Email: [taxdeferment@gov.bc.ca](mailto:taxdeferment@gov.bc.ca)

Website: [sbr.gov.bc.ca/individuals/Property\\_Taxes/Property\\_Tax\\_Deferment/ptd.htm](http://sbr.gov.bc.ca/individuals/Property_Taxes/Property_Tax_Deferment/ptd.htm)