

RENOVATION RESOURCES

Canadian
Home Builders'
Association



HOME ACCESSIBILITY TAX CREDIT (HATC)

The **Home Accessibility Tax Credit (HATC)** is a non-refundable tax credit that helps offset the cost of renovations that improve the accessibility, safety, or mobility within a home for seniors or individuals with disabilities.



CREDIT AMOUNT

- **15%** of up to **\$20,000** in eligible renovation expenses
- Maximum credit of **\$3,000 per year**
- Total eligible expenses for one or more dwelling units can not be more than **\$20,000 per year**.



WHO CAN CLAIM?

- An **eligible individual**:
 - A relative (spouse, parent, child, sibling, etc.) supporting a **qualifying individual**
 - Owns and/or lives in the eligible dwelling
- A **qualifying individual** who lives or will live in the eligible dwelling within the year:
 - Age **65 or older** at the end of the tax year, or
 - An adult that is eligible for the Disability Tax Credit (DTC).



HOW TO CLAIM

- File your claim with your **personal income tax return**
- Complete the Federal Worksheet and enter the amount on **line 31285** of your tax return
- **Keep receipts and documentation** for all expenses

WHAT RENOVATIONS QUALIFY?

Renovations must allow the qualifying individual to **gain access to, move within, or function safely** in the home. Items purchased that are not permanent to the home are generally not eligible.

Examples of eligible expenses:

- Goods or services provided by professional contractors, electricians, plumbers, etc.
- Building materials
- Equipment rentals
- Permits and building plans
- Qualifying medical expense can also be claimed as home accessibility expenses

Ineligible expenses include:

- Appliances and electronics
- Routine maintenance
- Work done by unregistered family members
- The cost of acquiring a property or financing the renovation

QUICK TIPS

- Plan renovations carefully to meet eligibility
- Ensure all contractors are GST/HST registered and provide a written contract & warranty
- Hire a **CHBA Qualified Adaptiv Home Specialist** - experts in modifying homes to accommodate individuals living with a disability, a progressive condition, or those looking to age in place.

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home



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