



Healthy Homes Renovation Tax Credit

As a senior 65 years or older in Ontario, you could qualify for a tax credit to help with the cost of making your home safer and more accessible.

About the credit

The Healthy Homes Renovation Tax Credit is a refundable personal income tax credit for seniors and family members who live with them. If you qualify, you can claim up to \$10,000 worth of eligible home improvements on your tax return. The amount of money you get back for these expenses is calculated as 15 per cent of the eligible expenses you claim.

Do I qualify?

To qualify for the credit, you need to be:

- 65 years old or older by the end of the year for which you are claiming the credit; or
- living with a family member who is a senior

Your income doesn't matter — seniors and their family members at all income levels are eligible.

Maximum claim

You can claim up to **\$10,000** worth of eligible expenses per year.

Receipts

Save your receipts for any modifications you make. You will not have to submit them with your tax return. But you will have to keep them in case the Canada Revenue Agency asks you to verify your expenses.

Eligible renovation expenses

Not all renovation work qualifies for this tax credit. Before you start any improvements, check to see that the work qualifies so you can claim the expense.

Some examples of eligible expenses include:

- certain renovations to permit a first-floor occupancy or secondary suite for a senior
- grab bars and related reinforcements around the toilet, tub and shower

- handrails in corridors
- wheelchair ramps, stair/wheelchair lifts and elevators
- walk-in bathtubs
- wheel-in showers
- comfort height toilets
- widening passage doors
- lowering existing counters/cupboards
- installing adjustable counters/cupboards
- light switches and electrical outlets placed in accessible locations
- door locks that are easy to operate
- lever handles on doors and taps, instead of knobs
- pull-out shelves under counter to enable work from a seated position
- non-slip flooring
- a hand-held shower on an adjustable rod or high-low mounting brackets
- additional light fixtures throughout the home and exterior entrances
- swing clear hinges on doors to widen doorways
- creation of knee space under the basin to enable use from a seated position (and insulation of any hot-water pipes)
- relocation of tap to front or side for easier access
- hands-free taps
- motion-activated lighting
- touch-and-release drawers and cupboards
- automatic garage door openers

Work that does not qualify

Expenses are ineligible if their primary purpose is to increase the value of the home or if they are for annual, recurring or routine repair maintenance or service.

Examples of ineligible expenses include:

- general maintenance – such as plumbing or electrical repairs
- repairs to a roof
- aesthetic enhancements such as landscaping or redecorating
- installing new windows
- installing heating or air conditioning systems
- replacing insulation

Devices are not eligible. These include:

- equipment for home medical monitoring
- equipment for home security (anti-burglary)
- wheelchairs
- walkers
- vehicles adapted for people with mobility limitations
- household appliances
- fire extinguishers, smoke alarms, carbon monoxide detectors

Services are not eligible. These include:

- security or medical monitoring services
- home care services
- housekeeping services
- outdoor maintenance and gardening services