

What home improvements are covered?

Some examples of eligible expenses include:

- 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 and comfort-height toilets
- widening passage doors and swing clear hinges on doors to widen doorways
- 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 faucets, 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
- creation of knee space under the sink basin to enable use from a seated position (and insulation of any hot water pipes)
- relocation of faucets to front or side for easier access and hands-free faucets
- motion-activated lighting
- touch-and-release drawers and cupboards

What home improvements aren't covered?

The New Brunswick Seniors' Home Renovation Credit does not cover expenses if the primary purpose is to increase the value of the home or if they are for recurring or routine maintenance. The tax credit doesn't include devices or services.

Some examples of ineligible expenses:

- repairs such as plumbing, electrical and roof
- aesthetic enhancements such as landscaping and redecorating
- installing new windows, heating and air conditioning systems
- replacing insulation
- equipment and services for home medical monitoring and security systems
- wheelchairs, walkers and vehicles adapted for people with mobility limitations
- household appliances
- fire extinguishers, smoke alarms and carbon monoxide detectors
- home care, housekeeping, outdoor maintenance and gardening services