



Disabled Veteran Homestead Tax Exemption

This exemption is available to honorably discharged Georgia veterans who are considered disabled according to any of several criteria.

In order to qualify, the disabled veteran must own the home and use it as a primary residence. The exemption extends to surviving unremarried spouses and minor children as long as they remain in the homestead or a subsequent homestead in the same county.

Available to:

- Honorably discharged Georgia veterans considered disabled by any of these criteria:
 - VA-rated 100 percent disabled
 - VA-rated less than 100 percent disabled but paid at the 100 percent rate due to unemployability
 - Entitled to receive a statutory award from VA for:
 - Loss or permanent loss of use of one or both feet
 - Loss or permanent loss of use of one or both hands
 - Loss of sight in one or both eyes
 - Permanent impairment of both eyes *
- Surviving, unremarried spouses of qualified deceased veterans
- Surviving minor children of qualified deceased veterans

* ? Central visual acuity of 20/200 or less in the better eye (with corrective glasses) or central visual acuity of more than 20/200 if there is a field defect in which the peripheral field has contracted to such an extent that the widest diameter of visual field subtends on angular distance no greater than 20 degrees in the better eye.

Per the state constitution, the amount of this exemption is the greater of \$32,500 or the maximum amount allowable under 38 U.S.C. 2101. (The maximum amount is \$60,000 plus an index factor, which currently adjusts the total to \$63,780.)

For those who were not aware of the amount of the authorized exemption, it is possible to file a claim for a refund of taxes that have been overpaid. Any claim for a refund must be filed within three years after the date of payment.

To apply, take proof of qualifying service, proof of residency, and a copy of VA disability rating letter (or letter from an authorized physician) to a [GDVS Veterans Field Service Office](#) [1]. A GDVS service officer will confirm eligibility and issue a letter to be taken to the county tax commissioner's office.

For more information on tax exemptions, visit the [Georgia Department of Revenue](#) [2], call 404-724-7000, contact your county tax commissioner's office, or consult a tax professional.

Regarding Tax Exemptions

This ebook describes tax exemptions as they are written in Georgia law. However, the administration of tax exemptions is as interpreted by the tax commissioners of Georgia's 159 counties.

GDVS personnel will assist veterans in obtaining the necessary documentation for filing, but the actual filing is left to the veteran.

The GDVS makes no guarantees regarding the awarding of tax exemptions.

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