



Tax Exemptions

Regarding Tax Exemptions

This book 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.

Abatement of Income Taxes for Combat Deaths

Georgia law provides that service personnel who die as a result of wounds, disease, or injury incurred while serving in a combat zone as a member of the U.S. armed forces are exempt from all Georgia income taxes for the taxable year of death. Additionally, such taxes shall not apply to any prior taxable year ending on or after the first day served in the combat zone.

Ad Valorem Tax on Vehicles

This exemption applies to either the annual property tax or the title tax, whichever is applicable.

This exemption is for veterans who are verified by VA to be 100 percent totally and permanently service-connected disabled and veterans who are receiving or who are entitled to receive statutory awards from VA for:

- (1) loss or permanent loss of use of one or both feet;
- (2) loss or permanent loss of use of one or both hands;
- (3) loss of sight in one or both eyes; or
- (4) permanent impairment of vision of both eyes to a prescribed degree.

Exemption is granted on one vehicle the veteran owns and upon which the free Disabled Veteran (DV) license plate is attached. Also exempt are veterans who qualify for the Purple Heart or Medal of Honor specialty license plates.

Business Certificate of Exemption

Georgia veterans are eligible for an exemption from any occupation tax, administrative fee, or regulatory fee imposed by local governments for peddling, conducting a business, or practicing a profession or semi-profession, if they meet all of these conditions:

- discharged under honorable conditions
- service-connected disability rating of 10 percent (wartime veterans) or 25 percent (peacetime

veterans)

- income is not liable for state income taxes

Extension of Filing Deadline for Combat Deployment

The tax filing deadline for combat deployed military personnel (those who served on active duty as members of the U.S. armed forces in combat activities during a period designated by the President) is extended until 180 days after such deployment ends.

Sales Tax Exemption for Vehicle Purchase/Adaptation

A disabled veteran who receives a VA grant for the purchase and special adapting of a vehicle is exempt from paying the state sales tax on the vehicle (only on the original grant).

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.

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Other Homestead Tax Exemptions

There are a variety of homestead tax exemptions for Georgians who own their home and use it as their primary residence.

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.

Standard Homestead Exemption

A \$2,000 deduction for all qualifying homeowners.

10-Acre Exemption for 65 and Older

An exemption from all state ad valorem taxes on the home (and up to 10 acres of land surrounding the home) for those 65 or older.

\$4,000 Exemption for 65 and Older

A \$4,000 exemption from all state and county ad valorem taxes on the home for those 65 and older, provided the income* of the owner and spouse does not exceed \$10,000 for the prior year.

Educational Purposes Exemption for 62 and Older

A \$10,000 exemption from ad valorem taxes for educational purposes for those 62 and older, provided the income* of the owner and spouse does not exceed \$10,000 for the prior year.

Floating Inflation-Proof Exemption for 62 and Older

A floating inflation-proof state and county homestead exemption, except for taxes to pay interest on and to retire bonded indebtedness, based on natural increases in the homestead's value. If the home has increased by more than \$10,000, the owner may benefit from this exemption. The income* of the owner and spouse or any other person living there cannot exceed \$30,000.

* - *Certain exclusions may apply*

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