



State of Georgia

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**ANNOUNCEMENT  
CONCERNING HOMESTEAD EXEMPTION AMOUNT  
AVAILABLE TO DISABLED VETERANS**

**APRIL 3, 2012**

In gratitude for their service to our country, Georgia law allows qualified disabled veterans or their unremarried surviving spouse or minor child to claim a special homestead exemption pursuant to O.C.G.A. § 48-5-48.

The purpose of this announcement is to provide counties with guidance necessary to determine the appropriate exemption amount.

**APPLICABLE EXEMPTION AMOUNT**

Pursuant to O.C.G.A. 48-5-48(b), qualifying disabled veterans or their unremarried surviving spouse or minor child are permitted to exempt from ad valorem taxes on their homestead **the greater of \$32,500** or the maximum amount allowable under section 2102 of Title 38 of the United States Code, as amended.

The allowable amount under the federal law is \$60,000 plus an additional sum, which is determined according to an index rate set by the United States Secretary of Veterans Affairs. The adjustment accounts for the rate of inflation regarding the average cost of real property construction over time.

After applying the appropriate index factor, the resulting adjusted amount as of the date of this announcement is **\$63,780**. Thus, qualifying disabled veterans or their unremarried surviving spouse or minor child are permitted an exemption of this amount on their homestead for purposes of ad valorem taxation.

Please note that this amount is subject to change on an annual basis and the United States Department of Veterans Affairs may need to be consulted for updated information on the maximum amount allowable.