



Georgia Department of Revenue
Local Government Services Division
Memorandum

To: Tax Commissioners
Boards of Tax Assessors

From: Jonathan K. Ussery, Local Government Services *JKU*

Date: December 31, 2025

Re: 2026 Homestead Exemption pursuant to O.C.G.A. §§48-5-48(b) and 48-5-52(a)

The purpose of this announcement is to provide the amount of homestead exemption authorized to be claimed by the following applicants:

- Disabled Veterans, Surviving Spouse, and Minor Children pursuant to O.C.G.A. §48-5-48
- Surviving spouse of service member killed in action pursuant to O.C.G.A. §48-5-52.1

The above referenced qualified homestead applicants are permitted to exempt from ad valorem taxes on their homestead between the greater of \$32,500 or the maximum amount allowable under Section 2102 of Title 38 of the United States Code, as amended.

Such amount under federal law is adjusted annually by the United States Secretary of Veterans Affairs for the rate of inflation regarding the average cost of real property construction.

The resulting amount as of the date of this announcement is **\$126,526** and such amount may be claimed for tax year 2026 by qualified disabled veterans or their unremarried surviving spouse or minor child pursuant to O.C.G.A. §48-5-48 or by qualified surviving spouses of service members killed in action pursuant to O.C.G.A. §48-5-52.1

This information can be found at <https://www.va.gov/housing-assistance/disability-housing-grants/>

If you have any questions regarding this matter, please do not hesitate to contact our office.