



Bill No. 25-02  
Concerning: Amending the Disabled Veterans  
Property Tax Credit  
Introduced February 4, 2025  
Revised: \_\_\_\_\_ Draft No. \_\_\_\_\_  
Enacted: \_\_\_\_\_  
Effective: \_\_\_\_\_  
Expires: May 5, 2025  
Frederick County Code, Chapter 1-8  
Section(s) 68

## COUNTY COUNCIL FOR FREDERICK COUNTY, MARYLAND

By: Council Member Steve McKay on behalf of County Executive Jessica Fitzwater

**AN ACT** to: Update the Disabled Veterans Property Tax Credit.

Date Council Approved: \_\_\_\_\_ Date Transmitted to Executive: \_\_\_\_\_

Executive: \_\_\_\_\_ Date Received: \_\_\_\_\_

Approved: \_\_\_\_\_ Date: \_\_\_\_\_

Vetoed: \_\_\_\_\_ Date: \_\_\_\_\_

Date returned to Council by County Executive with no action: \_\_\_\_\_

By amending:

Frederick County Code, 1-8 Section(s) 68

Other: \_\_\_\_\_

**Boldface**

Underlining

[Single boldface brackets]

\*\*\*

*Heading or defined term.*

*Added to existing law.*

*Deleted from existing law.*

*Existing law unaffected by bill.*

1 Bill No. 25-02

2 The County Council of Frederick County, Maryland, finds it necessary and appropriate to  
3 amend the Frederick County Code to Amend the Disabled Veterans Property Tax Credit.

4  
5 NOW, THEREFORE, BE IT ENACTED BY THE COUNTY COUNCIL OF  
6 FREDERICK COUNTY, MARYLAND, that the Frederick County Code be, and it is hereby,  
7 amended as shown on the attached Exhibit 1.

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12 \_\_\_\_\_  
13 Brad W. Young, President  
14 County Council of Frederick County,  
15 Maryland

**ARTICLE III.B: PROPERTY TAX CREDIT (§§ 1-8-61 — 1-8-70)**

**§ 1-8-68. DISABLED VETERANS PROPERTY TAX CREDIT.**

(A) **Definitions.** In this section the following words have the meanings indicated.

**DISABLED VETERAN.** An individual who:

(a) Is honorably discharged or released under honorable circumstances from active military, naval, or air service as defined in 38 U.S.C. § 101; and

(b)

1. Has been declared by the U.S. Department of Veterans Affairs to have a permanent service-connected disability of at least 50% that results from blindness or any other disabling cause that:

(i) Is reasonably certain to continue for the life of the veteran; and

(ii) Was not caused or incurred by misconduct of the veteran; or

2. Has been declared by the U.S. Department of Veterans Affairs to have a nonpermanent service-connected disability of 100% that results from blindness or any other disabling cause that was not caused or incurred by misconduct of the veteran.

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(D) **Calculation.**

The property tax credit provided in this section shall equal:

(1) Fifty percent of the county property tax imposed on the dwelling house if the disabled veteran's service-connected disability rating is at least 75% [but not more than 99%; ] and the disabled veteran does not qualify for a property tax exemption pursuant to Md. Code Ann., Tax Property Article § 7-208; or

(2) Twenty-five percent of the county property tax imposed on the dwelling house if the disabled veteran's service-connected disability rating is at least 50% but not more than 74%.

(E) **Application.**

(1) A disabled veteran or a surviving spouse of a disabled veteran shall apply for the property tax credit under this section by providing to the County Treasurer:

(a) A copy of the disabled veteran's discharge certificate from active military, naval, or air service; and

(b) On the form provided by the County, a certification of the disabled veteran's disability from the U.S. Department of Veterans Affairs.

(2) The disabled veteran's certificate of disability may not be inspected by individuals other than:

(a) The disabled veteran; or

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Underlining indicates matter added to existing law.

[Single boldface brackets] indicates matter deleted from existing law.

\*\*\* - indicates existing law unaffected by bill.

1 (b) Appropriate employees of the County.

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**Bill No. 25-02**



# Frederick County, Maryland

## Staff Report Concurrence Form

To: Office of the County Executive

Date: 11/04/2024

Division Director: Victoria Venable

Approved: \_\_\_\_\_

DocuSigned by:

*Victoria Venable*

2D089227B21D4E5...

From: Devin Peart, Gov. Relations Associate

Division: Office of the County Executive

Phone #: 301-600-7704

Please verify you have attached the correct documents

Staff Report Topic:

Staff Memo:  Attachments: Yes:  No:

PROPOSED BILL - Disabled Veterans Property Tax Credit

Time Sensitive? Yes  (if yes, deadline for approval: 11/08/2024) No

Action Requested by Executive's Office: Signature Requested  OR Information Only

Staff Report Review:

This staff report has been thoroughly reviewed first by the appropriate divisions/agencies noted on Page 2 followed by those outlined below:

	Name	Signature	Date
Budget Office	Kelly Weaver	<small>DocuSigned by:</small> <i>Kelly Weaver</i>	11/8/2024
Finance Division	Erin White	<small>15B09697D28946D... DocuSigned by:</small> <i>Erin White</i>	11/8/2024
County Attorney's Office	Catherine Keller	<small>2138DCA88D9E4DA... Signed by:</small> <i>Catherine Keller</i>	11/8/2024

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Refer to County Council? Yes  No

(County Attorney's Office to complete)

Chief Administrative Officer	John Peterson	<small>DocuSigned by:</small> <i>John Peterson</i>	11/8/2024
County Executive	Jessica Fitzwater	<small>0090FF05084D471... DocuSigned by:</small> <i>Jessica Fitzwater</i>	11/12/2024

32F7AAE4DF204E6...

Forward to Council? Yes  No

(County Executive to complete)





# Frederick County, Maryland

## Staff Report Concurrence Form

Other Reviewers:

	Title	Name	Signature	Date
3.	Chief of Staff	Patrick Murray	Signed by: <i>Patrick Murray</i> 3243B1E6675D434...	11/6/2024
4.	Chief Financial Officer	Dan Lewis	DocuSigned by: <i>Dan Lewis</i> 6B3C860F7C40447...	11/6/2024
5.	Treasurer	Diane Fox	DocuSigned by: <i>Diane Fox</i> C8856631CE9E42B...	11/6/2024
6.	Director of Finance	Erin White	DocuSigned by: <i>Erin White</i> 2138DCA88D9E4DA...	11/7/2024
7.				
8.				
9.				
10.				

Comments:

From	Date	Comment



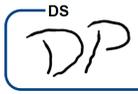
**FREDERICK COUNTY GOVERNMENT**  
**OFFICE OF THE COUNTY EXECUTIVE**

Jessica Fitzwater  
 County Executive

**TO:** Frederick County Council

**THROUGH:** County Executive Jessica Fitzwater 

**THROUGH:** Victoria Venable, Director of Government Relations 

**FROM:** Devin Peart, Local Government Relations Associate 

**DATE:** November 4, 2024

**SUBJECT:** Proposed Bill – Disabled Veterans Property Tax Credit

**ISSUE:**

Should the County Executive approve and forward to the County Council a proposed bill (Attachment 1) to amend Article III B: Property Tax Credit: Disabled Veterans Property Tax Credit which updates the Disabled Property Tax Credit definition, calculation, and application?

**BACKGROUND:**

The Annotated Code of Maryland, Tax – Property § 9-265 authorizes local governments to grant a property tax credit to disabled veterans. Frederick County utilized this authority and established a property tax credit for disabled veterans in 2021.

However, prior to 2024, Maryland law did not allow local governments to issue the tax credit for veterans who have a non-permanent service-connected disability of 100%. Under the previous definition of “disabled veteran”, these individuals were not eligible to receive the local property tax credit from Frederick County. The revelation of this loophole prompted a change at the state level and legislation was introduced last session to close this gap in eligibility.

The passage of HB0063/SB0006 (Attachment 2) during the 2024 Maryland General Assembly Session clarified eligibility and closed the loophole for those veterans who have a non-permanent service-connected disability of 100%. The state bill alters the eligibility criteria for a local optional property tax credit for the dwelling house of specified disabled veterans to include individuals who have been declared by the U.S. Department of Veterans Affairs to have a nonpermanent service-connected disability of 100% that results from blindness or any other disabling cause that was not caused or incurred by misconduct.

**Proposed Bill:**

This bill amends our local code to align with the changes made at the state level in the Annotated Code of Maryland Tax – Property § 9-265. It clarifies the definition of a Disabled Veteran to

*Frederick County: Rich History, Bright Future*

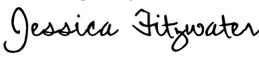
include one who has been declared by the U.S. Department of Veterans Affairs to have a nonpermanent service-connected disability of 100% that results from blindness or any other disabling cause that was not caused or incurred by the misconduct of the veteran.

Previously, Frederick County disabled veterans who had a nonpermanent service-connected disability of 100% were not eligible to receive due to the loophole in the definition. With this bill aligning Frederick County’s local code with state law, veterans with this status of disability would become eligible to receive a property tax credit.

**RECOMMENDATION:**

Staff recommends the County Executive approve the proposed bill and forward it to the County Council for consideration.

**Approve?**    Yes   X                        No                   

DocuSigned by:  
  
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**Jessica Fitzwater, County Executive**  
**Frederick County, Maryland**

11/12/2024  
**Date**

**FINANCIAL IMPACT:**    Yes – Direct

1.     Fiscal Year of Financial Impact: FY2025 and future
2.     Existing Account Unit / Activity & Account: N/A
3.     New Account Unite / Activity & Account: N/A
4.     Budget Balance as of November 4<sup>th</sup>, 2024: N/A
5.     Budget Journal Required: N/A
6.     Amount of County Funding Requested: County funding is not requested.
7.     Adding FTEs not budgeted: N/A
8.     Other pertinent information: This will result in a reduction in revenue.

**ATTACHMENT(s):**

- Attachment 1 – Proposed Bill
- Attachment 2 – Senate Bill 0006/House Bill 0063



Bill No. \_\_\_\_\_  
Concerning: Amending the Disabled Veterans  
Property Tax Credit  
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 Revised: \_\_\_\_\_ Draft No. \_\_\_\_\_  
 Enacted: \_\_\_\_\_  
 Effective: \_\_\_\_\_  
 Expires: \_\_\_\_\_  
 Frederick County Code, Chapter 1-8  
 Section(s) 68

**COUNTY COUNCIL**  
**FOR FREDERICK COUNTY, MARYLAND**

By: \_\_\_\_\_

**AN ACT** to: Update the Disabled Veterans Property Tax Credit

Date Council Approved: \_\_\_\_\_ Date Transmitted to Executive: \_\_\_\_\_

Executive: \_\_\_\_\_ Date Received: \_\_\_\_\_

Approved: \_\_\_\_\_ Date: \_\_\_\_\_

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By amending:

Frederick County Code, 1-8 Section(s) 68

Other: \_\_\_\_\_

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<u>Underlining</u>	<i>Added to existing law.</i>
[Single boldface brackets]	<i>Deleted from existing law.</i>
***	<i>Existing law unaffected by bill.</i>

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Bill No. \*\*-\*\*-\*\*

The County Council of Frederick County, Maryland, finds it necessary and appropriate to amend the Frederick County Code to Amend the Disabled Veterans Property Tax Credit.

NOW, THEREFORE, BE IT ENACTED BY THE COUNTY COUNCIL OF FREDERICK COUNTY, MARYLAND, that the Frederick County Code be, and it is hereby, amended as shown on the attached Exhibit 1.

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Brad W. Young, President  
County Council of Frederick County,  
Maryland

**ARTICLE III.B: PROPERTY TAX CREDIT (§§ 1-8-61 — 1-8-70)**

**§ 1-8-68. DISABLED VETERANS PROPERTY TAX CREDIT.**

(A) **Definitions.** In this section the following words have the meanings indicated.

**DISABLED VETERAN.** An individual who:

(a) Is honorably discharged or released under honorable circumstances from active military, naval, or air service as defined in 38 U.S.C. § 101; and

(b)

1. Has been declared by the U.S. Department of Veterans Affairs to have a permanent service-connected disability of at least 50% that results from blindness or any other disabling cause that:

(i) Is reasonably certain to continue for the life of the veteran; and

(ii) Was not caused or incurred by misconduct of the veteran; or

2. Has been declared by the U.S. Department of Veterans Affairs to have a nonpermanent service-connected disability of 100% that results from blindness or any other disabling cause that was not caused or incurred by misconduct of the veteran.

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(D) **Calculation.**

The property tax credit provided in this section shall equal:

(1) Fifty percent of the county property tax imposed on the dwelling house if the disabled veteran's service-connected disability rating is at least 75% [but not more than 99%; ] and the disabled veteran does not qualify for a property tax exemption pursuant to Md. Code Ann., Tax Property Article § 7-208; or

(2) Twenty-five percent of the county property tax imposed on the dwelling house if the disabled veteran's service-connected disability rating is at least 50% but not more than 74%.

(E) **Application.**

(1) A disabled veteran or a surviving spouse of a disabled veteran shall apply for the property tax credit under this section by providing to the County Treasurer:

(a) A copy of the disabled veteran's discharge certificate from active military, naval, or air service; and

(b) On the form provided by the County, a certification of the disabled veteran's disability from the U.S. Department of Veterans Affairs.

(2) The disabled veteran's certificate of disability may not be inspected by individuals other than:

(a) The disabled veteran; or

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Underlining indicates matter added to existing law.

[Single boldface brackets] indicates matter deleted from existing law.

\*\*\* - indicates existing law unaffected by bill.

1 (b) Appropriate employees of the County.

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# SENATE BILL 6

Q1

(PRE-FILED)

4lr0789  
CF HB 63

By: **Senators Gile, Beidle, Carozza, Klausmeier, Simonaire, ~~and Smith~~ Smith, and Hester**

Requested: September 29, 2023

Introduced and read first time: January 10, 2024

Assigned to: Budget and Taxation

Committee Report: Favorable with amendments

Senate action: Adopted

Read second time: February 26, 2024

## CHAPTER \_\_\_\_\_

1 AN ACT concerning

2 **Property Tax – Credit for Dwelling House of Disabled Veterans – Alterations**

3 FOR the purpose of altering eligibility for a certain property tax credit against the county  
 4 or municipal corporation property tax on the dwelling house of certain disabled  
 5 veterans to include individuals who have been declared by the U.S. Department of  
 6 Veterans Affairs to have a certain nonpermanent service-connected disability  
 7 rating; altering the criteria for determining the amount of the credit; authorizing a  
 8 county or municipal corporation, notwithstanding certain provisions of this Act, to  
 9 enact a law limiting eligibility for the tax credit to certain individuals; and generally  
 10 relating to a property tax credit for the dwelling house of a disabled veteran.

11 BY repealing and reenacting, with amendments,  
 12 Article – Tax – Property  
 13 Section 9–265  
 14 Annotated Code of Maryland  
 15 (2019 Replacement Volume and 2023 Supplement)

16 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND,  
 17 That the Laws of Maryland read as follows:

18 **Article – Tax – Property**

19 9–265.

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.

Underlining indicates amendments to bill.

~~Strike out~~ indicates matter stricken from the bill by amendment or deleted from the law by amendment.



SENATE BILL 6

1 (a) (1) In this section the following words have the meanings indicated.

2 (2) “Disabled veteran” means an individual who:

3 (i) is honorably discharged or released under honorable  
4 circumstances from active military, naval, or air service as defined in 38 U.S.C. § 101; and

5 (ii) 1. has been declared by the [Veterans Administration] U.S.  
6 DEPARTMENT OF VETERANS AFFAIRS to have a permanent service-connected disability  
7 of at least 50% that results from blindness or any other disabling cause that:

8 [1.] A. is reasonably certain to continue for the life of the  
9 veteran; and

10 [2.] B. was not caused or incurred by misconduct of the  
11 veteran; OR

12 2. HAS BEEN DECLARED BY THE U.S. DEPARTMENT OF  
13 VETERANS AFFAIRS TO HAVE A NONPERMANENT SERVICE-CONNECTED DISABILITY  
14 OF 100% THAT RESULTS FROM BLINDNESS OR ANY OTHER DISABLING CAUSE THAT  
15 WAS NOT CAUSED OR INCURRED BY MISCONDUCT OF THE VETERAN.

16 (3) “Dwelling house”:

17 (i) means real property that is:

18 1. the legal residence of a disabled veteran; and

19 2. occupied by not more than two families; and

20 (ii) includes the lot or curtilage and structures necessary to use the  
21 real property as a residence.

22 (b) The Mayor and City Council of Baltimore City or the governing body of a  
23 county or municipal corporation may grant, by law, a property tax credit under this section  
24 against the county or municipal corporation property tax imposed on a dwelling house if:

25 (1) the dwelling house is owned by a disabled veteran;

26 (2) the disabled veteran’s federal adjusted gross income for the  
27 immediately preceding taxable year does not exceed \$100,000; and

28 (3) the application requirements of subsection (d) of this section are met.

29 (c) The property tax credit granted under this section shall equal:

## SENATE BILL 6

3

1 (1) 50% of the county or municipal corporation property tax imposed on the  
2 dwelling house if the disabled veteran's service-connected disability rating is at least 75%  
3 [but not more than 99%] **AND THE DISABLED VETERAN DOES NOT QUALIFY FOR A**  
4 **PROPERTY TAX EXEMPTION UNDER § 7-208 OF THIS ARTICLE;** or

5 (2) 25% of the county or municipal corporation property tax imposed on the  
6 dwelling house if the disabled veteran's service-connected disability rating is at least 50%  
7 but not more than 74%.

8 (d) (1) A disabled veteran shall apply for the property tax credit under this  
9 section by providing to the county or municipal corporation:

10 (i) a copy of the disabled veteran's discharge certificate from active  
11 military, naval, or air service; and

12 (ii) on the form provided by the county or municipal corporation, a  
13 certification of the disabled veteran's disability from the [Veterans Administration] **U.S.**  
14 **DEPARTMENT OF VETERANS AFFAIRS.**

15 (2) The disabled veteran's certificate of disability may not be inspected by  
16 individuals other than:

17 (i) the disabled veteran; or

18 (ii) appropriate employees of the county or municipal corporation.

19 (e) The Mayor and City Council of Baltimore City or the governing body of a  
20 county or municipal corporation may, by law, continue to provide the property tax credit  
21 under this section to the surviving spouse of the disabled veteran.

22 (f) The Mayor and City Council of Baltimore City or the governing body of a  
23 county or municipal corporation may provide, by law, for:

24 (1) the duration of the tax credit;

25 (2) regulations and procedures for the application and uniform processing  
26 of requests for the tax credit;

27 (3) the definition of surviving spouse and the amount and duration of the  
28 tax credit for the surviving spouse; ~~and~~

29 **(4) NOTWITHSTANDING SUBSECTION (A)(2)(II)2 OF THIS SECTION,**  
30 **ELIGIBILITY CRITERIA FOR THE CREDIT ALLOWED UNDER THIS SECTION THAT**  
31 **LIMITS THE CREDIT TO INDIVIDUALS DESCRIBED UNDER SUBSECTION (A)(2)(II)1 OF**  
32 **THIS SECTION; AND**

**SENATE BILL 6**

1                    ~~(4)~~ **(5)**            any other provision necessary to carry out the tax credit under  
2 this section.

3            SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June  
4 1, 2024, and shall be applicable to all taxable years beginning after June 30, 2024.

Approved:

\_\_\_\_\_  
Governor.

\_\_\_\_\_  
President of the Senate.

\_\_\_\_\_  
Speaker of the House of Delegates.



## FREDERICK COUNTY COUNCIL

### Local Government Fiscal and Policy Note

#### CONTACT INFORMATION AND GENERAL INSTRUCTIONS

<b>Bill Number/Reference:</b>	25-02
<b>Bill Title:</b>	Disabled Veterans Tax Credit
<b>Local Government Agency:</b>	Finance/Treasury
<b>Prepared By:</b>	Diane Fox
<b>Title:</b>	Director of Treasury
<b>Phone Number:</b>	301-600-1114
<b>E-Mail Address:</b>	dfox@frederickcountymd.gov
<b>Due Date:</b>	2/18/2025
<b>Date Submitted:</b>	2/17/2025

# FREDERICK COUNTY COUNCIL

## Local Government Fiscal and Policy Note

<b>Date:</b>						
Please respond to the questions below. If you prefer to provide responses or additional information in a separate file or document, send the file or document in a separate e-mail to <a href="mailto:rcherney@frederickcountymd.gov">rcherney@frederickcountymd.gov</a> with the bill number/reference in the subject line.						
<b>1.</b>	Describe the impact of this proposed legislation on your agency (operations, revenues, expenditures, etc). If there is no impact, <u>please explain why.</u>					
<p>The legislation corrects a loophole in our current Disabled Veterans Tax Credit – it extends the credit to veterans who have a 100% non-permanent disability rating. We only have one homeowner who has this rating currently. The credit was extended to him since we saw that the intent of the State legislature was for this level of disability to be covered. Since we are currently extending the credit, there is no impact on revenue. This legislation is just formalizing what is already being done.</p>						
<b>2.</b>	Please indicate whether the proposed legislation will affect small businesses in Frederick County, and if it will, please provide any information you may have which could be useful in determining the economic impact on small businesses.					
No impact on small business						
<b>FISCAL IMPACT SUMMARY – SHOW (DECREASE) IN PARENTHESES</b>						
<b><u>REVENUES</u></b>						
<b>3.</b>	Analysis of <b>estimated increase (or decrease) in government revenues</b> . Please estimate below any anticipated increase (or decrease) in revenues resulting from this legislation. Please be aware of any delayed effective dates in the bill or other factors that may cause revenue increases/decreases to begin in later years.					
	<b>Source</b>	<b>FY 2025</b>	<b>FY 2026</b>	<b>FY 2027</b>	<b>FY 2028</b>	<b>FY 2029</b>
	<b>TOTAL \$</b>	\$	\$	\$	\$	\$
	Please explain how the above estimated increase(s) or decrease(s) were arrived at, including any calculations and/or assumptions made. Please also explain any variation if the revenue increase(s)/decrease(s) are not constant.					
No impact						

# FREDERICK COUNTY COUNCIL

## Local Government Fiscal and Policy Note

<u>EXPENDITURES</u>						
<b>4.</b>	Analysis of <b>estimated increase (or decrease) in government expenditures</b> . Please estimate below any anticipated increase (or decrease) in expenditures resulting from this legislation. Please be aware of any delayed effective dates in the bill or other factors that may cause expenditure increases/decreases to begin in later years.					
<b>A. Salaries &amp; Wages</b>		<b>FY 2025</b>	<b>FY 2026</b>	<b>FY 2027</b>	<b>FY 2028</b>	<b>FY 2029</b>
FTE Employees - _____ # of positions						
Fringe Benefits						
<b>TOTAL (Salaries, wages &amp; benefits)</b>		\$0	\$0	\$0	\$0	\$0
		Please provide an explanation of the need for the number and type of any personnel listed above, including (1) what specific provision(s) of the bill necessitate additional staff; (2) what the duties of each type employee will be; and (3) why existing personnel cannot absorb the additional work. Please also certify the wage/salary rate and % fringe rate (if differing rates apply) for each personnel classification.				
<b>B. Other Operating Expenses</b>		<b>FY 2025</b>	<b>FY 2026</b>	<b>FY 2027</b>	<b>FY 2028</b>	<b>FY 2029</b>
Technical/Special Fees, Grants/Subsidies						
Communications-Phone, Postage						
Travel, Food, Auto, Fuel & Utilities						
Contractual Services						
Supplies						
Equipment-Replacement						
Equipment-Additional						
Land & Structures, Fixed Charges						
Other (Please Specify on Extra Page(s))						
<b>TOTAL (Expenditures)</b>		\$0	\$0	\$0	\$0	\$0
		On the next page, please provide brief descriptions/breakdowns of the above "Other Operating Expenses."				
		Please explain below any additional calculations or assumptions made in estimating the "Other Operating Expenses" that will help us to understand the amounts and timing of the expenses.				
No impact						

# FREDERICK COUNTY COUNCIL

## Local Government Fiscal and Policy Note

4. (cont'd)

### C. Operating Expense Descriptions/Breakdowns

Please provide below a short description of the specific purpose of each expense listed under 4B. If any amount(s) listed under 4B represent(s) a total of multiple expenses, provide a breakdown of the fiscal 2025 amount with a short description of each expense (for example, if \$2,500 is listed for Communications – Phone, Postage, a statement such as “\$1,500 for cellphone charges for two new inspectors and \$1,000 for postage for mailings to permittees to notify them of changes to inspection requirements.”)

#### Fiscal 2025 Expenditures

<b>Technical/Special Fees, Grants &amp; Subsidies</b> description/breakdown	\$
<b>Communications – Phone, Postage</b> description/breakdown	\$
<b>Travel, Food, Auto Operations, Fuel &amp; Utilities</b> description/breakdown	\$
<b>Contractual Services</b> description/breakdown	\$
<b>Supplies</b> description/breakdown	\$
<b>Equipment-Replacement</b> description/breakdown	\$
<b>Equipment-Additional</b> description/breakdown	\$
<b>Land &amp; Structures, Fixed Charges</b> description/breakdown	\$
<b>Other (Please Specify)</b> description/breakdown	\$

**FREDERICK COUNTY COUNCIL**

**Local Government Fiscal and Policy Note**

<u>ADDITIONAL POLICY IMPLICATIONS/CONCERNS</u>

Please submit BY E-MAIL to: Ragen Cherney, Legislative Director/Chief of Staff  
Frederick County Council • E-Mail: [RCherney@FrederickCountyMD.gov](mailto:RCherney@FrederickCountyMD.gov)