



FREDERICK COUNTY COUNCIL

Local Government Fiscal and Policy Note

CONTACT INFORMATION AND GENERAL INSTRUCTIONS

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

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Date:

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 rcherney@frederickcountymd.gov with the bill number/reference in the subject line.

1.	Describe the impact of this proposed legislation on your agency (operations, revenues, expenditures, etc). If there is no impact, <u>please explain why</u> .
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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.

2.	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.
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No impact on small business

FISCAL IMPACT SUMMARY – SHOW (DECREASE) IN PARENTHESES

REVENUES

3.	Analysis of estimated increase (or decrease) in government revenues . 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.
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Source	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
TOTAL \$	\$	\$	\$	\$	\$

	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.
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No impact

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<u>EXPENDITURES</u>						
4.	Analysis of estimated increase (or decrease) in government expenditures . 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.					
	A. Salaries & Wages	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
	FTE Employees - _____ # of positions Fringe Benefits					
	TOTAL (Salaries, wages & benefits)	\$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. Other Operating Expenses	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
	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))					
	TOTAL (Expenditures)	\$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						

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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

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

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