

ORDINANCE
March 27, 2024

The Board of Supervisors of Frederick County, Virginia hereby ordains that Section 155-20 (Calculation of amount of exemption) of Article III (Senior Citizens and Disabled Persons Exemption and Deferral) of Chapter 155 (Taxation) of the Code of Frederick County, Virginia be, and the same hereby is, amended by enacting an amended Section 155-20 (Calculation of amount of exemption) of Article III (Senior Citizens and Disabled Persons Exemption and Deferral) of Chapter 155 (Taxation) of the Code of Frederick County, Virginia, as follows (deletions shown in **bold strikethrough** and additions shown in **bold underline**):

CHAPTER 155 TAXATION

Article III Senior Citizens and Disabled Persons Exemption and Deferral


§ 155-20 Calculation of amount of exemption.

The amount of the exemption granted pursuant to this article shall be a percentage of the real estate tax assessed for the applicable taxable year in accordance with the following scale:

Total Combined Income	Percentage of Exemption
\$0 to \$20,000 <u>\$22,400.00</u>	100%
\$20,001 <u>\$22,400.01</u> to \$25,000 <u>\$28,000.00</u>	60%
\$25,001 <u>\$28,000.01</u> to \$30,000 <u>\$33,600.00</u>	35%
\$30,001 <u>\$33,600.01</u> to \$50,000 <u>\$56,000.00</u>	10%

Enacted this 27th day of March 2024.

Josh Ludwig, Chairman	Aye	John Jewell	Aye
Heather H. Lockridge	Aye	Robert W. Wells	Aye
Blaine P. Dunn	Aye	Robert Liero	Aye
Judith McCann-Slaughter	Aye		



Michael L. Bollhofer
Clerk, Board of Supervisors
County of Frederick, Virginia



COUNTY OF FREDERICK

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MEMORANDUM

TO: Board of Supervisors

FROM: Roderick B. Williams, County Attorney

DATE: March 22, 2024

RE: Senior Citizens and Disabled Persons Real Estate Tax Exemption:
Increase in Income Limits for Qualification

Per the Board's direction at its work session on February 28, 2024, attached please find a proposed ordinance increasing the income limits for qualification for the senior citizens and disabled persons real estate tax exemption. Necessary advertising has run, so that the Board may, should it so elect, adopt the proposed ordinance at its meeting on March 27, 2024.

Attachment