



Board of Supervisors  
Agenda Item Detail  
Meeting Date: March 25, 2026  
Agenda Section: County Officials

---

**Title:**

**Ordinance to Amend the Frederick County Code, Chapter 155 Taxation, Article III Senior Citizens and Disabled Persons Exemption and Deferral, Section 155-20 Calculation of Amount of Exemption** to Increase the Income Brackets for Senior Citizens and Disabled Persons to Qualify for Exemptions from Real Estate Tax, as Follows: To Change the Brackets from \$0-\$22,400 to \$0-\$23,700 for 100% Exemption, from \$22,401-28,800 to \$23,701-\$29,500 for 60% Exemption; from \$28,001-\$33,600 to \$29,501-35,500 for 35% Exemption; and from \$33,601-\$56,000 to \$35,501-\$59,000 for 10% Exemption.

**Attachments:**

[BOS03-25-26SeniorsDisabledTaxReliefUpdate.pdf](#)