

R-026-

**THE BOARD OF COUNTY COMMISSIONERS
OF THE COUNTY OF DOUGLAS**

**RESOLUTION ESTABLISHING A
CHILD CARE PROPERTY TAX INCENTIVE PROGRAM**

RECITALS

WHEREAS, pursuant to C.R.S. § 30-11-107, The Douglas County Board of County Commissioners (“Board”) has the authority to “establish and administer an incentive program to directly incentivize improvement in an area of specific local concern related to the use of real property in the County in accordance with Section § 30-11-132”; and

WHEREAS, pursuant to C.R.S. § 30-11-132(3)(a), an incentive program must be established by resolution, and pursuant to C.R.S. § 30-11-132(3)(b) the adopted resolution must include that Board of County Commissioners’ findings and determinations regarding the diminishment or unavailability of a use of real property in the County that gives rise to an area of specific local concern that is the basis for the incentive program.; and

WHEREAS, the Board has identified, based on verifiable data, a shortage of licensed childcare facilities within Douglas County, creating an area of specific local concern; and

WHEREAS, this shortage negatively impacts the health, safety, and welfare of County residents; and

WHEREAS, the Board finds that a property tax rebate shall be used to pay for expenses to support the childcare facility’s workforce, improve the property, add resources for children, or otherwise benefit licensed childcare facilities in the County;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF THE COUNTY OF DOUGLAS;

SECTION 1: FINDINGS AND DETERMINATIONS

The Board finds and determines that:

1. According to data from the Douglas County Early Childhood Council there is a significant shortage of licensed childcare facilities providing infant (0-18 months) care in Douglas County, with current capacity meeting only approximately 16.6% of the estimated need based on the County's infant population.
2. Douglas County Early Childhood Council data also indicates a shortage of licensed childcare facilities providing toddler (18-36 months) care in Douglas County, with current capacity meeting only approximately 38% of the estimated need based on the County's toddler population.
3. The shortage of licensed childcare facilities directly impacts workforce participation,

economic development, and overall quality of life for County residents.

4. The shortage of licensed childcare facilities represents an area of specific local concern as defined in C.R.S. § 30-11-132(1)(a).

SECTION 2: ESTABLISHMENT OF INCENTIVE PROGRAM

The Douglas County Child Care Provider Property Tax Incentive Program ("Program") is hereby established to provide property tax rebates for both real and personal property to qualified program participants as set forth in this Resolution.

SECTION 3: PROGRAM ELIGIBILITY

To qualify as a Program Participant eligible for a County property tax rebate, an applicant must meet all of the following criteria:

1. Own or lease real property located within Douglas County. For properties where the licensed childcare facility is operated by a person or entity other than the property owner ("Childcare Operator"), the Childcare Operator must submit a copy of the lease.
2. A written agreement between the property owner and childcare operator, requiring remittance of the tax rebate amount to the Childcare Operator;
3. Utilize the property to operate a childcare facility that is currently licensed by the Colorado Department of Early Childhood;
4. Be in good standing with a permanent State license following all requirements and regulations;
5. Have no outstanding tax liabilities to Douglas County;
6. Submit a complete application for participation in the Program; and
7. Complete a reporting form to:
 - a. Certify that rebated funds will be used for eligible expenses
 - b. Any additional information deemed necessary by the County.

SECTION 4: TAX CREDIT/REBATE STRUCTURE

1. Any Licensed Child Care Program located in Douglas County who meets criteria listed in Section 3 is eligible for:
 - Tax credit/rebate: 75% of County real and personal property taxes
2. Additional Incentive:
 - Additional 25% for providers offering seats for infants and/or toddlers
3. The tax rebate amount will equate to property taxes paid to Douglas County Government
4. Mill levies collected for all other tax authorities are not included in this rebate.

SECTION 5: PROGRAM EVALUATION

The Board shall evaluate the Program annually to determine its effectiveness in improving access to licensed childcare facilities in Douglas County. The Program evaluation shall consider:

1. Change in the number of licensed childcare facilities in the County;
2. Change in the total licensed capacity for childcare for infants and toddlers in the County;
3. Geographic distribution of licensed childcare facilities;
4. Number of Program Participants; and
5. Total financial impact of the Program on County revenues.
6. Other criteria at the discretion of Douglas County.

The results of the annual evaluation shall be presented at a public hearing that includes an opportunity for public testimony.

Based on the evaluation, the Board may renew the Program for not more than one year if it determines that the Program has been and is likely to continue to be effective in addressing the shortage of licensed childcare facilities in the County.

SECTION 6: EFFECTIVE DATE AND DURATION

1. This Resolution shall be effective upon adoption.
2. The Program shall remain in effect for one year from the date of adoption, subject to renewal as provided in Section 5.
3. Program Participants who receive a tax rebate under the Program shall not be required to repay such rebate in the event the Program is not renewed.

PASSED AND ADOPTED this ____ day of _____ 2026, in _____ County, Colorado.

**THE BOARD OF COUNTY COMMISSIONERS
OF THE COUNTY OF DOUGLAS, COLORADO**

BY:

GEORGE TEAL, Chair

ATTEST:

HAYLEY HALL, Clerk to the Board