

Adams County Child Care Provider Property Tax Rebate Incentive Program



Section 1. Authority and Purpose.

Pursuant to Senate Bill 24-002 (codified at § 30-11-107(1)(mm) and C.R.S. § 30-11-132), the Board of County Commissioners establishes the Adams County Child Care Provider Property Tax Rebate Incentive Program offering limited Adams County property tax rebates to directly improve an Area of Specific Local Concern as defined herein related to the use of real property in Adams County. This Program is intended to increase the availability and stability of licensed child care facilities by reducing the Adams County General Authority (C-G-A) ID 058 property tax burden of qualifying facilities.

Section 2. Definitions.

Except as otherwise indicated by context, the following words, terms, and phrases shall have the following meanings for purposes of the Program:

- a. "Area of Specific Local Concern" shall mean "area of specific local concern" as that term is defined in C.R.S. § 30-11-132(a), as may be amended.
- b. "Child Care Center" means a facility that provides less than 24-hour comprehensive care for children when the parents or guardians are employed or otherwise unavailable to care for the children. A Child Care Center may operate twenty-four (24) hours a day, but the children are cared for at the center fewer than twenty-four (24) hours a day. The term includes a "family child care home" as defined in C.R.S. § 26.5-5-303(7), as may be amended, but does not include an "exempt family child care home provider" as defined in C.R.S. § 26.5-5-303(6), as may be amended. The term also does not include before- and after-school programs, kindergartens, preschools, outdoor nature-based preschool programs, day camps, summer camps, or facilities for children under six years of age with stated educational purposes operated in conjunction with a public, private, or parochial school or college.
- c. "Child Care Provider" means any business or operation established for the purpose of providing child care services at a Child Care Center and that is licensed by the State of Colorado Department of Early Childhood pursuant to the Child Care Licensing Act, C.R.S. § 26.5-5-301 et seq.
- d. "Person" means a natural person, partnership, association, company, corporation, or organization or managing agent, servant, officer, partner, owner, operator, or employee of any of them.
- e. "Program" means the Adams County Child Care Provider Property Tax Rebate Incentive Program.
- f. "Program Administrator" means the employee of Adams County designated by the Director of Community & Economic Development to receive, review, and approve or deny, applications for a Property Tax Rebate under the Program; investigate and determine the eligibility of a person to be a Program Participant; and to otherwise administer the Program as set forth herein.
- g. "Program Participant" means an owner of Property that has applied and meets the criteria set forth herein to participate in the Program and that, in fact, participates in the Program.
- h. "Property" means real property located in Adams County used by a Child Care Provider to provide child care services.
- i. "Property Tax Rebate" means a partial or full rebate of Adams County property taxes paid by a Program Participant in accordance with a county property tax levy.

Section 3. Board Findings and Determinations.

The Board of County Commissioners finds and determines as follows:

- a. The Common Sense Institute’s 2025 Child Care Opportunity Index (“2025 Index”) highlights the dual challenges of affordability and availability of child care services facing counties across Colorado. For the Affordability Index, a baseline of 100 represents the statewide average, with values below 100 indicating that child care consumes a larger share of household wages. According to the 2025 Index, in Adams County, parents spend an average of 22% of their household wages on child care, resulting in an affordability index of 96. For the Availability Index, availability of child care services is measured as the number of licensed slots per child under age six. According to the 2025 index, with only 12,633 licensed slots for Adams County’s 39,650 children under six, Adams County’s availability index is just 32, well below the statewide average of 57. Together, these figures illustrate child care in Adams County is both financially burdensome and critically limited in supply.
- b. The Colorado Department of Early Childhood’s 2024 Colorado Child Care Facility Needs Assessment found 96% of family child care homes and 72% of community-based child care centers lacked sufficient funds for needed building improvements or urgent facility issues.
- c. The Early Childhood Partnership of Adams County (ECPAC) 2024–2025 Annual Report found that Adams County’s licensed early care and education programs have the capacity to serve only 9% of infants and 19% of toddlers under the age of four living in Adams County. Waitlists for infant and toddler care in Adams County range from 6 to 18 months.
- d. The shortage of affordable and available child care services impacts workforce participation, economic development, and overall quality of life for Adams County residents. Based on the above-referenced verifiable data, the use of real property for licensed child care in Adams County is (i) diminishing or unavailable and (ii) necessary for the preservation of the health, safety, and welfare of county residents and, therefore, the shortage of child care services is an Area of Specific Local Concern.

Section 4. Application.

For tax assessment year 2025, applications will be accepted from July 1, 2026, through Sept. 15, 2026. An applicant for a Property Tax Rebate shall:

- a. Complete and file an application on a form prescribed by the Program Administrator. Each application shall contain, at a minimum, the following information:
 - i. Evidence the applicant is the owner of the Property, including a copy of the most recent deed on record at the Adams County Clerk & Recorder’s Office for the Property for which Program participation is sought;
 - ii. The Assessor’s Parcel Identification Number and Adams County Tax Account Identification Number for the Property;
 - iii. Proof of payment of all outstanding Adams County taxes for the subject Property;
 - iv. If the applicant is a legal entity, satisfactory proof the applicant is in good standing to conduct business in Colorado according to the records of the Colorado Secretary of State;
 - v. If the applicant is not the Child Care Provider and if the Child Care Provider is a legal entity (not an individual), satisfactory proof that the Child Care Provider is in good standing to conduct business in Colorado according to the records of the Colorado Secretary of State;
 - vi. Satisfactory proof that the Property is used as a Child Care Center;
 - vii. Satisfactory proof that the Child Care Center is licensed by the State of Colorado;
 - viii. If the Property is leased to a Child Care Provider, satisfactory proof of the Child Care Provider’s right to possession of the premises wherein the Child Care Center is operated (e.g. provide a copy of the lease agreement between the applicant and the Child Care Provider);
 - ix. Whether the Property is used as a “family child care home” as defined in C.R.S. § 26.5-5-303(7);
 - x. Whether the Property is used by a Child Care Provider that is offering child care for infants and toddlers (ages 0–36 months); and
 - xi. Evidence of the Child Care Center’s daily schedule (i.e. regular operating hours) and annual schedule (i.e. any closures for holidays, vacations, etc.).

- b. Complete and submit an Internal Revenue Service W-9 form with the applicant's correct name, address, and Taxpayer Identification Number (TIN) for reporting income.
- c. Complete and submit a form certifying that any Property Tax Rebate will be used to defray Child Care Center expenses, and if the Child Care Provider is not the owner of the Property, that the Program Participant will remit the Property Tax Rebate to the Child Care Provider within 30 days of receipt.
- d. Provide any additional information reasonably required by the Program Administrator, including, without limitation, any information necessary or appropriate to enable the Program evaluation to be prepared as set forth in Section 9.

Section 5. Program Administration & Coordination.

The Program is administered by the Program Administrator of the Community & Economic Development Department, who shall coordinate with the Adams County Budget and Finance Department as necessary and appropriate, including, without limitation, regarding rebate payments.

Section 6. Program Eligibility.

For a Property to be eligible for a Property Tax Rebate under the Program, an applicant must have filed a complete application and must demonstrate all of the following requirements are met for the applicable tax year:

- a. The Property is subject to Adams County property taxation. Real properties that are exempt from Adams County property taxation are not eligible.
- b. The Property is actively used by a Child Care Provider, as defined herein, to operate a Child Care Center, as defined herein.
- c. The Child Care Provider provides care at the Property to at least three (3) children who are not related by blood, marriage, or affinity to any owner or operator of the facility.
- d. There are no outstanding property tax liabilities owed to Adams County related to the Property.
- e. There are no outstanding land use violations attributable to the applicant in the jurisdiction in which the Property is located and there are no outstanding land use violations at the Property.
- f. The Child Care Center operates on a year-round basis. Closures longer than fourteen (14) consecutive days (excluding state-declared emergencies) will be prorated based on the period of continuous operation.
- g. For any non-residential or multi-occupant Property, when less than 100% of the premises is dedicated to licensed child care, only the square footage used exclusively by the Child Care Provider is eligible for a Property Tax Rebate.
- h. In cases where the facility is owned by someone other than the Child Care Provider, the property owner must submit a guarantee, on a form prescribed by Adams County, affirming that 100% of any Property Tax Rebate will be forwarded directly to the Child Care Provider within 30 days of receipt by the property owner. Failure to forward the funds as required will render the Program Participant and the Property ineligible for Program participation and constitute a false statement subject to Section 10 below.

The Program Administrator reserves the authority to determine the eligibility of any applicant for a Property Tax Rebate. Incomplete applications, such as those without a W-9 tax form or where there are outstanding Adams County taxes for the subject Property, necessarily do not meet Program eligibility requirements.

Section 7. Rebate Structure.

To balance impact and fiscal stewardship, the following incentive structure applies to Property Tax Rebates:

- a. All applicants meeting the eligibility requirements contained in Section 6 above may claim a base property tax rebate equal to 50% of the Adams County General Authority (C-G-A) ID 058 property tax levy.
- b. Some applicants may qualify for an additional property tax rebate, up to a maximum of 100% of the Adams County General Authority (C-G-A) ID 058 property tax levy, by meeting one or more of the following criteria:
 - i. An additional 50% rebate of the County General Authority (C-G-A) ID 058 property tax levy if the Property is used as a “family child care home” as defined in C.R.S. § 26.5-5-303(7).
 - ii. An additional 50% rebate of the County General Authority (C-G-A) ID 058 property tax levy if the Property is used by a Child Care Provider that is offering child care for infants and toddlers (ages 0–36 months).
- c. Notwithstanding subsections (a) and (b) herein, if the Child Care Center is closed more than fourteen (14) consecutive days (excluding state-declared emergencies) per year (either on a calendar or rolling basis), the rebate will be reduced, on a pro rata basis, to account for those closure days.

Section 8. Rebate Payment.

In the event the Program Administrator determines an applicant is eligible for a Property Tax Rebate consistent with Program requirements, payment of the Property Tax Rebate will be processed by the Adams County Budget & Finance Department in the order of the Program Administrator’s determination of eligibility, and all payments will be made subject to available Adams County budget appropriations.

Section 9. One-Year Pilot; Annual Evaluation; Renewal Option.

- a. The first year of the Program is to be implemented as a one-year pilot program, commencing on July 1, 2026, and expiring on June 30, 2027. Within forty-five (45) days prior to expiration of the pilot term, the Director of Community & Economic Development or their designee shall present an evaluation of the Program to the Board of County Commissioners at a public hearing, which evaluation shall consider, at a minimum, the following:
 - change in the number of Child Care Providers in Adams County;
 - the number of seats retained/added (by age group) and openings/closures of Child Care Providers in Adams County;
 - the number of Program applicants and of approved Program Participants;
 - the total financial impact of the Program on Adams County revenues;
 - the geographic distribution of Child Care Providers in Adams County;
 - whether the availability of Child Care Providers is improving relative to baseline data;
 - administrative cost of operating the Program; and
 - the degree to which the Program contributes to increased labor force participation.
- b. The results of the one-year pilot program evaluation shall be publicized by the Board of County Commissioners’ consideration of the same at the public hearing, which public hearing shall include an opportunity for public testimony on the Program.
- c. Based on the evaluation, the Board of County Commissioners may renew the Program for not more than one year if it determines the Program has been and is likely to continue to be effective in addressing the shortage of Child Care Providers in Adams County or, alternatively, the Board of County Commissioners may allow the Program to automatically expire at the end of the one-year term. Nothing herein shall be construed to obligate the Board of County Commissioners to renew the Program beyond the one-year pilot term or thereafter.

- d. If the Program is renewed following the one-year pilot term, thereafter, the same process as set forth in subsections (a), (b), and (c) above shall be completed on an annual basis prior to any action by the Board of County Commissioners to further renew the Program for a term of not more than one year at a time.

Section 10. Compliance.

If an applicant misstates their own or a Property's eligibility for the Program or the applicant or a Property becomes ineligible during the then-current term of the Program, Adams County may deny, reduce, or terminate the benefit and/or terminate their eligibility for the Program in future years. False statements may be referred to the appropriate authorities under applicable law.

Section 11. Severability.

If any portion of the Program or the application of its terms and conditions thereof is for any reason held invalid or unconstitutional by any court of competent jurisdiction, such portion shall be deemed a separate, distinct and independent provision, and such holding shall not affect the validity of the remaining portions thereof and the remaining provisions shall continue to be given effect consistent with Senate Bill 24-002 and C.R.S. § 30-11-132.

Section 12. Effective Date and Duration.

This Resolution shall be effective upon adoption. The Program shall remain in effect for one year commencing on July 1, 2026, and expiring on June 30, 2027, and is subject to automatic termination at the end of the one-year pilot program on June 30, 2027, or to renewal as provided in Section 9