



Child Care Centers as Area of Local Concern

CAST Survey

March 2025

- 1) Has your jurisdiction made use [of SB24-002 Local Government Property Tax Credits Rebates](#) to designate/incentivize areas of local concern?
- 2) Could your jurisdiction benefit from designating 'Child Care Facilities' as an area of local concern?
- 3) Are you aware of any other communities making use of SB24-002 in this way?
- 4) Would you be interested in participating in further discussion regarding using SB24-002 to offer childcare facilities tax incentives?

Avon:

Avon has not used, or considered using, SB24-002. Avon recently adopted a Downtown Development Authority which includes more or less the entire mixed-use area of Avon on the valley floor in which at least 50% of the DDA tax increment from property tax must go to Community Housing and the remainder can go to public infrastructure, public facilities and pre-school, so a municipal property tax rebate would conflict with our tax increment property tax capture.

Avon has offered approximately 2 acres of land for the construction of a 14,000 sq.ft pre-school and we are partnering with Vail Valley Foundation who is raising funds for construction and will oversee a selected pre-school operator. Estimated cost is \$10M to \$12M. We hope to break ground June 1 this summer. The facility will be licensed to serve approximately 180 students, but will most likely serve 160. Town of Avon employees will have priority for first 16 openings at the pre-school. Avon is contemplating a land lease. I use this will be structured so that the Avon pre-school is exempt from property tax.

Summit:

Has your jurisdiction made use [of SB24-002 Local Government Property Tax Credits Rebates](#) to designate/incentivize areas of local concern?

- a. Sort of. BOCC asked us to budget \$250k in our housing budget for this. We explored doing this for housing (rebate prop owners if they lease long term) via 002, but as we talked it became easier for us (and our assessor) to simply create a grant program in the housing dept. We have not built it out yet, hoping to late spring.
2. Could your jurisdiction benefit from designating 'Child Care Facilities' as an area of local concern?
 - a. We certainly could, especially given CCCAP freeze we just did. We do have a ballot initiative in place that dedicates funding to early childhood, which the non-profit that runs it mostly dedicates to tuition assistance. This sunsets in 2028, so we're exploring options in case it doesn't get renewed.

- b. Bigger issue for us is current centers are expanding and tuition is going up as a response. I would defer to our ECO non-profit to determine needs—we're doing an RFP this spring on that front.
- c. Our biggest challenge would be funding, although probably easier to use a direct prop tax rebate than the lease grant above.
- 3. Are you aware of any other communities making use of SB24-002 in this way?
 - a. Not aware of anyone
- 4. Would you be interested in participating in further discussion regarding using SB24-002 to offer childcare facilities tax incentives?
 - a. Sure. We have a pretty good group of managers in Summit and we all collaborate on childcare, contributing dollars proportionally through nicotine tax revenues. Breck's childcare team is pretty robust.

Breckenridge:

- 1) Has your jurisdiction made use [of SB24-002 Local Government Property Tax Credits Rebates](#) to designate/incentivize areas of local concern? **We have not looked at this option.**
- 2) Could your jurisdiction benefit from designating 'Child Care Facilities' as an area of local concern? **Yes, I believe so.**
- 3) Are you aware of any other communities making use of SB24-002 in this way? **No and I'm interested in learning if there are any out there.**
- 4) Would you be interested in participating in further discussion regarding using SB24-002 to offer childcare facilities tax incentives? **Yes**

Leadville:

- 1) Has your jurisdiction made use [of SB24-002 Local Government Property Tax Credits Rebates](#) to designate/incentivize areas of local concern? **NO**
- 2) Could your jurisdiction benefit from designating 'Child Care Facilities' as an area of local concern? **YES**
- 3) Are you aware of any other communities making use of SB24-002 in this way? **NO**
- 4) Would you be interested in participating in further discussion regarding using SB24-002 to offer childcare facilities tax incentives? **YES**

Pitkin:

- 1) Has your jurisdiction made use [of SB24-002 Local Government Property Tax Credits Rebates](#) to designate/incentivize areas of local concern? **NO**
- 2) Could your jurisdiction benefit from designating 'Child Care Facilities' as an area of local concern? **YES**
- 3) Are you aware of any other communities making use of SB24-002 in this way? **NO**
- 4) Would you be interested in participating in further discussion regarding using SB24-002 to offer childcare facilities tax incentives? **YES**

Estes Park:

Will look into it to see if our early childhood council or our commissioners have considered it. Keep me in the loop on what you find out. This may be something for us to pursue!