



## FISCAL IMPACT NOTE

---

**Ordinance:** O-1-26

**Title:** Property Tax – Child Care Centers, Family Child Care Homes, and Large Family Child Care Homes

**Date:** January 16, 2026

---

This ordinance establishes a real property tax credit for child care providers that own the property where they operate a state-licensed or registered child care center, family child care home, or large family child care home. It also allows qualifying property-owning businesses with on-site child care facilities to participate. The credit is capped at \$10,000 per property. Approximately 85 centers may be eligible, resulting in a potential annual decrease in City revenue of up to \$850,000.

*Prepared by Jake Trudeau, Acting Finance Director and Budget Manager*