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OFFICE OF THE CITY CLERK  
OAKLAND

2019 MAR 28 PM 12: 30

# AGENDA REPORT

**TO:** Sabrina B. Landreth  
City Administrator

**FROM:** Katano Kasaine  
Finance Director

**SUBJECT:** FY 2019-20 Landscaping and Lighting  
District (LLAD) – Initiation & Intention

**DATE:** March 18, 2019

City Administrator Approval

Date:

3/27/19

## RECOMMENDATION

Staff Recommends That The City Council:

1. **Adopt A Resolution Initiating The Fiscal Year (FY) 2019-20 Assessment Process For The City Of Oakland Landscaping And Lighting Assessment District (LLAD) With The Intention To Levy Assessments For The City of Oakland LLAD and Set May 21, 2019 At 6:30 P.M. As The Date For A Public Hearing; And,**
2. **Accept the FY 2019-20 Preliminary Engineer's Report for the City of Oakland LLAD (*Exhibit A to the Resolution*) prepared by Francisco & Associates, Inc., the LLAD District Engineer, Pursuant To The California Streets And Highways Code.**

## EXECUTIVE SUMMARY

This report and resolution will:

- Initiate the Fiscal Year (FY) 2019-20 assessment process of the Landscaping and Lighting Assessment District (LLAD) for inclusion in the FY 2019-20 property tax roll;
- declare the City Council's intention to levy and collect assessments within the LLAD for FY 2019-20;
- set May 21, 2019 at 6:30 p.m. as the date and time of the Public Hearing; and
- accept the LLAD Preliminary Engineer's Report which sets forth the LLAD findings and engineering analyses.

Detailed assessment data for all affected properties are due to the Alameda County Auditor-Controller by August 10, 2019.

## BACKGROUND / LEGISLATIVE HISTORY

The California Landscaping and Lighting Act of 1972 (California Streets and Highways Code Sections 22500-22679) allows local government agencies to form assessment districts for the purpose of financing the costs and expenses of landscaping and lighting in public areas, among

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Finance and Management Committee  
April 9, 2019

other things as noted below. The City of Oakland (City) formed the LLAD on June 23, 1989. In July 1993 the City increased the assessment rates after preparation of an engineer's report, notice and hearing, and public opportunity to comment. In November 1994, the Oakland electorate approved the LLAD and assessments.

In January 2011, the Alameda County Superior Court ruled that the assessments, which were approved by the registered voters prior to the adoption of Proposition 218, are exempt from the requirements of Proposition 218. Proposition 218 requires the local government to have a vote of the affected property owners for any proposed new or increased assessment before the assessment can be levied.

The City Council annually approves a resolution for the LLAD initiation, intention, and confirmation and conducts a public hearing that coincides with the June budget hearings. Staff has combined the Initiation and Intention reports for City Council approval.

## **ANALYSIS AND POLICY ALTERNATIVES**

### *Landscaping and Lighting Assessment District Coverage and Boundaries*

The LLAD, utilizing a direct benefit assessment, provides a funding source for City parks, grounds and landscaped medians, open space, pools, and custodial services at about 130 park and recreation facilities, 44 stand-alone restrooms, and many other recreation-related buildings and infrastructure in the City of Oakland. The LLAD also supports activities such as community gardens and ball field maintenance, and pays utility costs for City street lights and water use at parks and fields. The LLAD boundaries coincide with the City of Oakland boundaries and encompass all land parcels within the City. The LLAD boundaries remain the same as those described in the FY 2018-19 Engineer's Report approved by the City Council, Resolution No. 87230 C.M.S., on June 5, 2018.

### *Annual LLAD Process and Timeline*

In compliance with the California Streets and Highways Code, Section 22622, this report represents staff's preparation of a resolution initiating the annual assessment process of the LLAD for the FY 2019-20 property tax roll and declaring the intention to levy and collect assessments within the LLAD for FY 2019-20. The resolution describes the importance of initiating the LLAD and authorizes the City Administrator or designee to order the District Engineer to prepare and file with the City Clerk, a Preliminary Engineer's Report for this district.

The California Streets and Highways Code Sections 22620-22631 apply to all assessments levied and collected for a fiscal year, within an existing assessment district. The code describes the required process for levying assessments as follows:

1. Request a preliminary engineer's report be prepared which includes a listing of improvements to be operated and maintained, a budget identifying the cost to operate and maintain those improvements, a description of the methodology to spread the costs to the benefitting properties within the LLAD, and a listing of each individual assessment.

2. Approve the engineer's report and adopt a resolution of intention. The resolution of intention declares the City Council's intention to levy and collect assessments within the LLAD for the fiscal year. It also states whether the assessment is proposed to change from the previous year and sets a public hearing date, time, and location.
3. Conduct the public hearing affording all interested parties the opportunity to hear and be heard. The public hearing is scheduled to occur on May 21, 2019 at 6:30 p.m.
4. Adopt a resolution confirming the engineer's report information and the assessment levy within the LLAD for the fiscal year. (This is the next step which will come to the City Council in June 2019 after the public hearing).

The City of Oakland collects the LLAD assessment through the County of Alameda property tax bill. Upon fulfillment of the LLAD requirements, the City must submit the detailed assessment data for all affected properties to the Alameda County Auditor-Controller Agency for inclusion in the FY 2019-20 property tax roll by August 10, 2019.

*Assessment*

The proposed resolution states that the City Council does not intend to increase assessments for the FY 2019-20 LLAD because legally the assessment rate cannot be adjusted. The current assessment rate structure has been in place since FY 1993-94. The following **Table 1**, taken directly from the Preliminary Engineer's Report, summarizes the assessment revenue by benefit zone and general land use. Zones, zone maps, and rate calculations are included in the attached Preliminary Engineer's Report (**Exhibit A**).

**Table 1: Assessments Summary**

ASSESSMENT REVENUE BY BENEFIT ZONE						
DESCRIPTION	Zone 1 Budget		Zone 2 Budget		Zone 3	Total All Zones
	Residential	Non Residential	Residential	Non Residential	Non Residential	
Lighting	\$1,113,512	\$662,226	\$395,017	\$139,696	\$187,142	\$2,497,594
Landscaping	\$8,515,039	\$2,394,201	\$3,279,732	\$548,629	\$872,456	\$15,610,058
Total Estimated Assessments	\$9,628,552	\$3,056,427	\$3,674,749	\$688,325	\$1,059,598	\$18,107,651

One attachment to the Preliminary Engineer's Report is not included here due to its large file size. **Appendix A** of the report is the FY 2019-20 Assessment Roll, a document that lists all properties within the assessment district by Assessor's Parcel Number and identifies each property's assessment amount. The FY 2019-20 Preliminary Assessment Roll is on file with the City Clerk.

**FISCAL IMPACT**

This report describes the City's intention to initiate the annual LLAD assessment process in order to levy the tax for the upcoming year. It should also be noted that the LLAD has an

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 Finance and Management Committee  
 April 9, 2019

**FISCAL IMPACT**

This report describes the City's intention to initiate the annual LLAD assessment process in order to levy the tax for the upcoming year. It should also be noted that the LLAD has an anticipated deficit. According to the FY 2018-19 Second Quarter Revenue and Expenditure report, the LLAD fund projects a negative ending balance of \$2.08 million in the FY 2018-19. The LLAD has steadily improved its FY 2008-09 negative fund balance of approximately \$6 million. However, rapidly increasing costs (e.g., utility rates, personnel, etc.) and the inability to adjust the assessment rate has prevented the City from reaching its goal of maintaining a net positive LLAD fund balance.

*District Engineer Contract*

A contractual agreement with Francisco & Associates, Inc. was previously executed, and funding is available to maintain the contract until December 2021. There is no impact on the General Fund and no additional funding is requested.

**PUBLIC OUTREACH / INTEREST**

Pursuant to the California Streets and Highways Code, the City Council must hold a public hearing to provide an opportunity for any interested party to be heard. Staff proposes that the date of the public hearing be set for Tuesday, May 21, 2019 at 6:30 p.m., or as soon thereafter as the item may be heard, in the City Council Chambers.

**COORDINATION**

The report was prepared in coordination with the Oakland Public Works Department, the Finance Department, the City Administrator's Office, the Office of the City Attorney, and Francisco & Associates, Inc. (the City's Contractor that annually administers special financing districts).

**SUSTAINABLE OPPORTUNITIES**

**Economic:** Revenues generated from this assessment are relied upon to fund essential City services.

**Environmental:** Clean parks, tot lots, and recreational facilities reduce urban blight and provide plants that produce oxygen and trees that filter air.

**Social Equity:** Parks and Recreational facilities provide a venue for healthy activities and a safe environment for the public. Well lit streets and recreational areas help increase public safety for everyone.

**ACTION REQUESTED OF THE CITY COUNCIL**

Staff Recommends that the City Council:

1. Adopt A Resolution Initiating The Fiscal Year (FY) 2019-20 Assessment Process For The City Of Oakland Landscaping And Lighting Assessment District (LLAD) with the intention to levy assessments for the City of Oakland LLAD and set May 21, 2019 at 6:30 p.m. as the date for a public hearing; and,
2. Accept the FY 2019-20 Preliminary Engineer's Report for the City of Oakland LLAD (*Exhibit A to the Resolution*) prepared by Francisco & Associates, Inc., the LLAD District Engineer, Pursuant To The California Streets And Highways Code.

For questions regarding this report, please contact Adam Benson at (510) 238-2026.

Respectfully submitted,



Katano Kasaine  
Finance Director

**Attachments (1):**

***Exhibit A of Resolution:*** FY 2019-20 Preliminary Engineer's Report for the LLAD

FILED  
OFFICE OF THE CITY CLERK  
OAKLAND

**DRAFT**

City Attorney's Office

2019 MAR 28 PM 12: 30

# OAKLAND CITY COUNCIL

RESOLUTION NO. \_\_\_\_\_ C.M.S.

**RESOLUTION INITIATING THE FISCAL YEAR (FY) 2019-20 ASSESSMENT PROCESS FOR THE CITY OF OAKLAND LANDSCAPING AND LIGHTING ASSESSMENT DISTRICT WITH THE INTENTION TO LEVY ASSESSMENTS FOR THE CITY OF OAKLAND LANDSCAPING AND LIGHTING ASSESSMENT DISTRICT (LLAD OR THE DISTRICT), ACCEPT THE FY 2019-20 PRELIMINARY ENGINEER'S REPORT, AND SET MAY 21, 2019 AT 6:30 P.M. AS THE DATE AND TIME FOR A PUBLIC HEARING.**

**WHEREAS**, pursuant to the California Streets and Highways Code, Sections 22500, et seq., known as the Landscaping and Lighting Act of 1972, the City has taken a series of actions preliminary to ordering the establishment of the Landscaping and Lighting Assessment District (LLAD or the District) and established such District on June 23, 1989; and

**WHEREAS**, pursuant to the California Streets and Highway Code Sections 22500, et seq., the City has renewed the District each subsequent year; and

**WHEREAS**, the voters of the City of Oakland previously approved the continuation of the District; and

**WHEREAS**, annually, the City Administrator files with the City Clerk reports for the continuation of the District in order to raise revenues for the installation, maintenance, and servicing of public landscaping and lighting; and

**WHEREAS**, the City desires to initiate the FY 2019-20 LLAD assessment for properties within the district boundaries; and

**WHEREAS**, the District Engineer submitted a Preliminary Engineer's Report for the District confirming the applicability of the existing assessment rates for FY 2019-20, which is on file with the City Clerk; and

**WHEREAS**, the City desires to levy and collect assessments within the City of Oakland Landscaping and Lighting Assessment District for the FY 2019-20 LLAD assessment for properties within the district boundaries; now, therefore, be it

**RESOLVED:** That the existing boundaries of the LLAD remain the same as those described in the FY 2018-19 Engineer's Report approved by the City Council, Resolution No. 87230 C.M.S., on June 5, 2018; and be it

**FURTHER RESOLVED:** That the City Council intends to levy and collect assessments within the City of Oakland Landscaping and Lighting Assessment District for FY 2019-20; and be it

**FURTHER RESOLVED:** That the City Council accepts the Preliminary Engineer's Report for the District, which describes the existing and proposed improvements and any substantial changes proposed to be made in existing improvements, for discussion purposes; and be it

**FURTHER RESOLVED:** That the Preliminary Engineer's Report is attached as Exhibit A to the Resolution; and be it

**FURTHER RESOLVED:** That all of the area of land to be assessed is located in the City of Oakland, Alameda County; and be it

**FURTHER RESOLVED:** That a public hearing is set for May 21, 2019 at 6:30 p.m., or soon thereafter as the item may be heard, in the City Council Chambers, Oakland City Hall, One Frank H. Ogawa Plaza, Oakland, California regarding the FY 2019-20 Landscaping and Lighting Assessment District and the levy of assessments; and be it

**FURTHER RESOLVED:** That the Office of the City Administrator is directed to publish notice of the public hearing no later than May 11, 2019.

IN COUNCIL, OAKLAND, CALIFORNIA,

PASSED BY THE FOLLOWING VOTE:

AYES - FORTUNATO BAS, GALLO, GIBSON MCELHANEY, KALB, REID, TAYLOR, THAO AND PRESIDENT KAPLAN

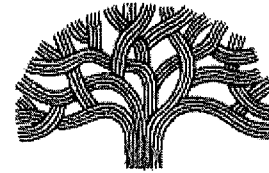
NOES -

ABSENT -

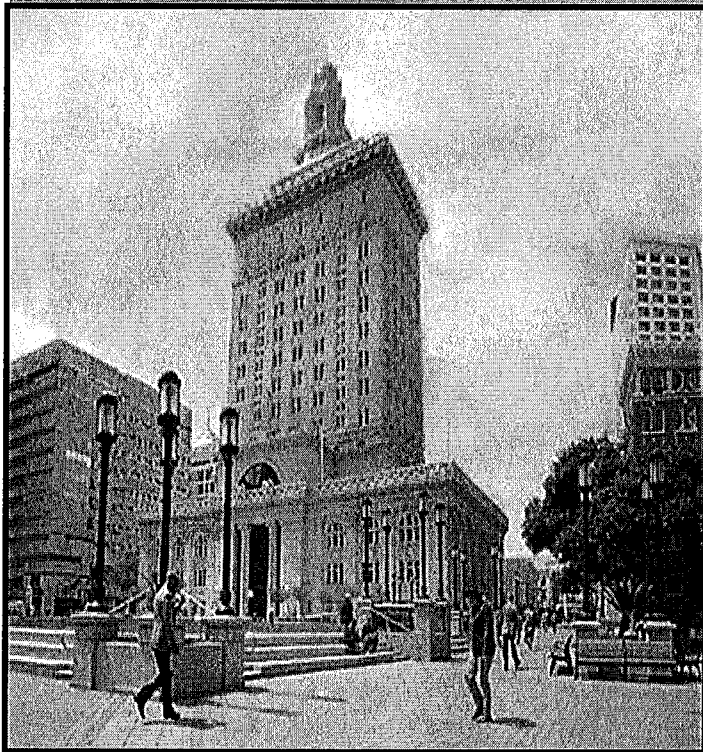
ABSTENTION -

ATTEST: \_\_\_\_\_  
LATONDA SIMMONS  
City Clerk and Clerk of the Council of the  
City of Oakland, California

CITY OF OAKLAND



# City of Oakland Landscaping and Lighting Assessment District



Fiscal Year 2019-20  
Preliminary Engineer's Report

April 16, 2019

Prepared by:

Francisco & Associates, Inc.

231 Market Place, Suite 543

San Ramon, CA 94583

(925) 867-3400





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APPENDIX

Appendix A – Final Assessment Roll

**CITY OF OAKLAND  
CITY COUNCIL MEMBERS AND CITY STAFF**

**FISCAL YEAR 2019-20**

**MAYOR**  
Libby Schaaf

**CITY COUNCIL MEMBERS**

Dan Kalb, District 1  
Council Member

Nikki Fortunato-Bas, District 2  
Council Member

Lynette Gibson McElhaney, District 3  
Council Member

Sheng Thao, District 4  
Council Member

Noel Gallo, District 5  
Council Member

Loren Taylor, District 6  
Council Member

Larry Reid, District 7  
Council Member

Rebecca Kaplan, At Large  
President of the Council

**CITY STAFF MEMBERS**

Sabrina Landreth  
City Administrator

Barbara Parker  
City Attorney

LaTonda Simmons  
City Clerk

Jason Mitchell  
Director of Public Works

Katano Kasaine  
Director of Finance


**ASSESSMENT ENGINEER**  
Francisco & Associates, Inc.

CITY OF OAKLAND  
LANDSCAPING AND LIGHTING  
ASSESSMENT DISTRICT

FISCAL YEAR 2019-20

The undersigned respectfully submits the enclosed Engineer's Report as directed by the City of Oakland.

Dated: March 1, 2019

By   
Joseph A. Francisco, P.E.  
RCE No. 40688

I HEREBY CERTIFY that the enclosed Engineer's Report, together with the Assessment Roll and the Assessment Diagram thereto attached, was filed with me on the \_\_\_\_\_ day of \_\_\_\_\_, 2019.

LaTonda Simmons, City Clerk  
City of Oakland  
Alameda County, California

By \_\_\_\_\_

I HEREBY CERTIFY that the enclosed Engineer's Report, together with the Assessment Roll and the Assessment Diagram thereto attached was directed by the City Council of the City of Oakland, Alameda County, California, on the \_\_\_\_\_ day of \_\_\_\_\_, 2019.

LaTonda Simmons, City Clerk  
City of Oakland  
Alameda County, California

By \_\_\_\_\_

I HEREBY CERTIFY that the enclosed Engineer's Report, together with the Assessment Roll and the Assessment Diagram thereto attached was filed with the County Auditor of the County of Alameda, on the \_\_\_\_\_ day of \_\_\_\_\_ 2019.

By \_\_\_\_\_  
Francisco & Associates, Inc.  
Joseph A. Francisco, P.E.

**SECTION I  
INTRODUCTION  
ENGINEER'S REPORT  
CITY OF OAKLAND  
LANDSCAPING AND LIGHTING ASSESSMENT DISTRICT  
FISCAL YEAR 2019-20**

***Background Information***

The Landscaping and Lighting Assessment District was originally formed on June 23, 1989 and subsequently approved by the registered voters of the City of Oakland in 1994. This District utilizes direct benefit assessments as a funding source for the operation and maintenance of landscaping, park and recreation facilities, and street lighting within the City of Oakland.

An Engineering analysis was performed in 1989 to ensure the costs for funding the operation, maintenance, and servicing of improvements were apportioned to each parcel within the City based upon the special benefits they received from the improvements. Payment of the assessment for each parcel is made in the same manner and at the same time as payments are made for property taxes. All funds collected through the assessment are placed in a special fund and are only used for the purposes stated within this Engineer's Report.

As required by the Landscaping and Lighting Act of 1972, the Engineer's Report includes: (1) a description of the improvements to be operated, maintained, and serviced by the District, (2) an estimated budget for the District, and (3) a listing of the proposed Fiscal Year 2019-20 assessments to be levied upon each assessable lot or parcel within the District.

The City of Oakland will hold a Public Hearing on May 21, 2019, regarding the District which will provide an opportunity for any interested person to be heard. At the conclusion of the Public Hearing, the City Council may adopt a resolution confirming the assessment rates as originally proposed or as modified.

## SECTION II

ENGINEER'S REPORT PREPARED PURSUANT TO THE PROVISIONS OF THE  
LANDSCAPING AND LIGHTING ACT OF 1972  
SECTION 22500 THROUGH 22679  
OF THE CALIFORNIA STREETS AND HIGHWAY CODE

CITY OF OAKLAND  
LANDSCAPING AND LIGHTING ASSESSMENT DISTRICT

FISCAL YEAR 2019-20

Pursuant to the Landscaping and Lighting Act of 1972 (Part 2 of Division 15 of the Streets and Highways Code of the State of California), the Act, and in accordance with Resolution of Initiation and Intention, adopted April 16, 2019 by the City Council, of the City of Oakland, State of California, and in connection with the proceedings for:

CITY OF OAKLAND  
LANDSCAPING AND LIGHTING ASSESSMENT DISTRICT

Hereinafter referred to as the "Assessment District" or "District", I, Joseph A. Francisco, P.E., the authorized representative of Francisco & Associates, Inc., and the duly appointed Engineer of Work, submit herewith the "Report" consisting of five (5) parts as follows:

### PART A: PLANS AND SPECIFICATIONS

This part describes the improvements to be operated, maintained and serviced within the District. For a more detailed description of the improvements, refer to the listing of improvements on file in the Oakland Public Works Department, which are incorporated herein by reference.

### PART B: ESTIMATE OF COST

This part contains an estimate of the cost of the proposed improvements that are supported by assessment revenues for Fiscal Year 2019-20, including incidental costs and expenses. For a more detailed cost estimate of the improvements, refer to the cost estimate on file in the Oakland Public Works Department, which are incorporated herein by reference.

### PART C: ASSESSMENT DISTRICT DIAGRAM

This part incorporates a Diagram of the Assessment District showing the exterior boundaries of the District, the boundaries of any zones within the District, and the lines and dimensions of each lot or parcel of land within the District, are incorporated herein and are on file in the Office of the Oakland City Clerk. The lines and dimensions of each lot or parcel within the Assessment District are those lines and dimensions shown on the maps of the Assessor of the County of Alameda for the fiscal year when this Report was prepared.

**PART D: METHOD OF APPORTIONMENT OF ASSESSMENT**

This part describes the method of apportionment of assessments which was developed when the assessment district was formed in 1989. The method of apportionment is based upon parcel classification of land, and location within the District, in proportion to the estimated benefit to be received.

**PART E: PROPERTY OWNER LIST & FINAL ASSESSMENT ROLL**

This list contains a list of the Assessor Parcel numbers of Alameda County, and the net amount to be assessed upon the benefited lands within the District for Fiscal Year 2019-20. The Final Assessment Roll is filed in the Office of the Oakland City Clerk and is incorporated in this Report by reference. The list is keyed to the records of the Alameda County Assessor, which are incorporated herein by reference.

PART A

PLANS AND SPECIFICATIONS

The facilities and improvements that have been constructed and those that may be subsequently constructed within the District, which will be maintained and serviced consist of: street lighting; landscaping; public park and recreation facilities; and appurtenant facilities including, but not limited to, personnel, electrical energy, utilities such as water, materials, contractual services, and other items necessary for the facilities.

**Street Lighting:**

The street lighting system includes all street lights within the public right-of-way, easements, and other exterior lighting which is not part of a building system. Street lights and appurtenant facilities include, but are not limited to: poles, fixtures, bulbs, conduits, equipment including guys, anchors, posts, pedestals, and metering devices as required to provide safe lighting within the boundaries of the District. The locations of street lighting improvements are shown on a Street Light Base Map kept on file at the City's Electrical Engineering Section. There are more than 38,000 streetlights on residential, arterial, and collector streets, plus several hundred other public lights along pathways and outside buildings. Undergrounding projects, in accordance with PG&E programs, when warranted, are also included in the District improvements.

As streetlights are installed and upgraded to LED (Light Emitting Diode), the District's operating and maintenance costs are impacted. Cost estimates, prepared by the Oakland Department of Transportation, take into account the projected reduction in energy and maintenance costs, and increase to the debt service payment for the LED Lighting Conversion Lease for the replacement of 31,000 high pressure sodium street lights to LED.

**Public Park and Recreational Facilities:**

The public park and recreational facilities, and landscape improvements, which are located within the incorporated limits of the City of Oakland, will be operated, maintained, and serviced by the District. Public park and recreational facilities include, but are not limited to: landscaping; irrigation systems; hardscapes; plazas; trees; sidewalks; trails; fixtures; appurtenant facilities i.e. lights, tot lots, play courts, public restrooms, sports fields, sports courts, parkways, etc.; designated easements; and buildings or structures used for the support of park and recreational programs such as, but not limited to, recreation centers, swimming pools, picnic facilities, water-based recreation facilities, and nature oriented facilities.

All landscaping, park, and recreational improvements in Oakland, maintained by the City on public lands, are included in the District. The District includes approximately 2,300 acres of street, park, and plaza landscaping featuring scenic Joaquin Miller Park, Lake Merritt, Mandela Parkway and Union Point Park; about 75,000 trees; more than 130 City parks and public grounds; about 40 Park and Recreation facilities and 44 Field Restrooms. The District also supports activities outside the Oakland Public Works Department such as community gardens, ball field maintenance and many other recreation related buildings and infrastructure.

Tables 1, 2, and 3 on the following pages, present a partial list of the District's landscaping, park and recreational facilities by each Benefit Zone. This list is not exclusive and many small facilities (e.g., landscaped medians and islands) are not included. The benefit zones are those depicted on the Assessment Diagram for Residential and Nonresidential Zones.

Table 1: BENEFIT ZONE 1

Name of Park/Facility	Address	Name of Park/Facility	Address
14th Street Pocket Park	14th Street / Wood Street	Jack London Aquatic Center	115 Embarcadero West
25th Street Mini-Park	2425 Martin L. King Jr. Way	John Marshall	3400 Malcolm Avenue
88th Avenue Mini-Park	1722 88th Avenue	Josie de la Cruz / Sanborn Park	1637 Fruitvale Avenue
Allendale Park / Recreation Center	3711 Suter Street	King Estates Playground	8251 Fontaine Street
Arroyo Viejo Park / Recreation Center	7701 Krause Avenue	Knowland Park/Zoo	9777 Golf Links Road
Arroyo Viejo Tennis Courts	7921 Olive Street	Lazear Playground	824 - 29th Avenue
Achol Plaza Plaza and Tennis Courts	Foothill Boulevard / Lakeshore Ave	Lion Creek Park	6819 Lion Way
Beaumont Park	Beaumont Avenue / East 28th Street	Lions Pool	3860 Hanly Road
Bella Vista Park	1025 East 28th Street	Live Oak Pool	1055 MacArthur Boulevard
Bertha Port Tot Lot	1756 Goss Street	Lowell Park / Playground	1180 - 14th Street
Brookdale Park / Recreation Center	2535 High Street	Mandela Parkway	8th St. to 32nd St.
Brookdale Tennis Courts	2535 High Street	Manzanita Park / Recreation Center	2701 - 22nd Avenue
Brookfield Playground / Tennis Courts	525 Jones Avenue	Marston Campbell Park	1704 West Street
Brooklyn Plaza	14th Avenue / Foothill Boulevard	Maxwell House Park and Playground	4618 Allendale Avenue
Burckhalter Park	4062 Edwards Avenue	McClymonds Mini-Park	2528 Linden Street
Burckhalter Playground / Tennis Courts	4062 Edwards Avenue	Morcom Rose Garden / Buildings	700 Jean Street
Carmen Flores Recreation Center	1637 Fruitvale Avenue	Morgan Plaza	2601 Highland Drive
Cesar Chavez Park	3705 Foothill Boulevard	Nicol Park	3042 Nicol Avenue
Central Reservoir Park/Playground	2506 East 29th Street	Oak Glen Park	3390 Richmond Boulevard
Cleveland Cascade	395 Merritt Avenue	Oak Park	3239 Kempton Avenue
Clinton Square Park	1230 6th Street	Oakport Field	5885 Oakport Street
Columbian Gardens Playground	9920 Empire Road	Officer Willie Wilkins Park	1990 - 98th Avenue
Concordia Park / Tennis Courts	2901 64th Avenue	Otis Spunkmeyer Field	Harbor Bay Pkwy. & Doolittle Dr.
Curt Flood Field	School Street / Coolidge Avenue	Peralta Hacienda House and Park	2500 - 34th Avenue
Cypress Freeway Memorial Park	Mandela Parkway bet. 13th & 14th Sts.	Peralta Oaks Park	Peralta Oaks Court / 106th Avenue
Davies Tennis Stadium	198 Oak Road	Pine Knoll Park	Lakeshore Avenue / Hanover Avenue
Defremery Park / Recreation Center	1651 Adeline Street	Poplar Park / Recreation Center	3131 Union Street
Defremery Playground / Tennis Courts	16th Street / Poplar Street	Poplar Playground	3131 Union Street
Defremery Pool	1269 - 18th Street	Raimondi (Ernie) Park	1800 Wood Street
Dimond Park / Recreation Center	3860 Hanly Road	Raimondi Field	18th Street / Wood Street
Dimond Tennis Courts	Fruitvale Avenue / Lyman Avenue	Rainbow Park / Recreation Center	5800 International Boulevard
Dunsmuir Estate Park	61 Covington Street	Rainbow Teen Center	5818 International Boulevard
Dunsmuir Ridge	East of Lake Chabot Muni Golf Course	Rainbow Tennis Courts	5800 International Boulevard
Durant Mini-Park	675 29th Street	Rancho Peralta Park	34 East 10th Street
East Oakland Sports Center	9161 Edes Avenue	Saint Andrews Plaza	32nd Street / San Pablo Avenue
Eastshore Park	550 El Embarcadero / Lakeshore Ave	San Antonio Park / Recreation Center	1701 East 19th Street
Elmhurst Playground / Tennis Courts	1900 - 98th Avenue	San Antonio Playground / Tennis Courts	1701 East 19th Street
Estuary Channel Park	5 Embarcadero	Sheffield Village Park / Recreation Center	251 Marlowe Drive
Eula Brinson Mini-Park	1712 - 85th Avenue	Sobrante Park / Playground	470 El Paseo Drive
F.M. Smith Park	1969 Park Boulevard	South Prescott Park	3rd Street / Chester St.
F.M. Smith Recreation Center	1969 Park Boulevard	Stonehurst Park / Playground	10315 E Street
Franklin Park / Recreation Center	1010 East 15th Street	Studio One	365 - 45th Street
Franklin Playground	1010 East 15th Street	Tassafaronga Park / Recreation Center	975 - 85th Avenue
Fremont Pool	4550 Foothill Boulevard	Tassafaronga Playground	975 - 85th Avenue
Fruitvale Bridge Park	3205 Alameda Avenue	Tomas Melero - Smith Park	1461 65th Avenue
Fruitvale Plaza	1412 - 35th Avenue	Union Point Park	Embarcadero East bet. Dennison & Kennedy St.
Garfield Playground	2260 Foothill Boulevard	Upper Dunsmuir	adjacent to Dunsmuir House & Gardens
Glen Daniels / King Estates Park	8251 Fontaine Street	Vantage Point Park	1198 - 13th Avenue
Glen Echo Creek Park	Panama Court / Monte Vista Avenue	Verdese Carter Park / Recreation Center	9600 Sunnyside Street
Carter Gilmore Field	1390 - 66th Avenue	Wade Johnson Park	1250 Kirkham Street
Grove Shafter Park I, II, III	Martin L. King Jr Way / 36th Street	Waterfront Trail	Fruitvale to High
Hellman Estates	3400 Malcolm Avenue	West Oakland Teen Center	3233 Market Street
Holly Mini-Park	9830 Holly Street	Willow Mini-Park	14th Street / Willow
Ira Jinkins Recreation Center	9175 Edes Avenue	Wood Park	2920 McKillop Road



Table 2: BENEFIT ZONE 2			
Name of Park/Facility	Address	Name of Park/Facility	Address
Avenue Terrace Park	4369 Bennett Place	Linden Park	998 42 St.
Beaconsfield Canyon	end of Beaconsfield Place	Marj Saunders Park	5750 Ascot Dr.
Bushrod Park / Recreation Center	560 - 59th Street	McCrea Trout Pond	4460 Shepherd Street
Bushrod Playground / Tennis Courts	560 - 59th Street	Montclair Park / Recreation Center	6300 Moraga Avenue
Caldecott Field	6900 Broadway	Montclair Playground/ Tennis Courts	6300 Moraga Avenue
Chabot Park	6850 Chabot Road	Mosswood Park / Recreation Center	3612 Webster Street
Chabot Playground / Tennis Courts	6850 Chabot Road	Mosswood Playground Tennis Courts	3612 Webster Street
Colby Park	431 61st Street	Ostrander Park	6151 Broadway Terrace
Dover Street Park	5707 Dover Street	Pinto Park (Jones Field)	5000 Redwood Road
Garber Park	Alvarado Road / Claremont Avenue	Ranger Station	3450 Joaquin Miller Road
Gateway Gardens	Tunnel Road / Caldecott Lane	Redondo Park	Redondo Ave. & Clarke St.
Golden Gate Playground / Recreation Center	1075 - 62nd Avenue	Redwood Heights Park / Recreation Center	3883 Aliso Avenue
Grizzly Peak Open Space	Grizzly Peak Blvd.	Rockridge Park	6090 Rockridge Boulevard
Hardy Park	491 Hardy Street	Rockridge-Temescal Greenbelt	Hudson St. to Redondo Park
Jefferson Playground	2035 49th St.	Sequoia Park / Lodge	2666 Mountain Boulevard
Joaquin Miller Community Center	3590 Sanborn Drive	Shepherd Canyon Park	6000 Shepherd Canyon Road
Joaquin Miller Park	3304 Joaquin Miller Road	Temescal Pool	371 - 45th Street
Leona Heights Park	4444 Mountain Boulevard	Woodminister Theater	3304 Joaquin Miller Road
Leona Lodge	4444 Mountain Boulevard	Woodminister Cascade	3305 Joaquin Miller Road
McCrea Park	4460 Shepherd Street		

Table 3: BENEFIT ZONE 3			
Name of Park/Facility	Address	Name of Park/Facility	Address
African American Museum & Library	659 14th St.	Lakeside Nursery	666 Bellevue Avenue
Bandstand	Lakside and Lakeshore	Lakeside Park	Lakeside Drive along Lake Merritt
Bowling Clubhouse	666 Bellevue Avenue	Gardens at Lake Merritt	666 Bellevue Avenue
Bowling Green	666 Bellevue Avenue	Latham Square Fountain	15th Street / Broadway
Channel Park	21 - 7th Street & 1 East 10th Street	Lincoln Square Park	261 - 11th Street
Children's Fairyland	699 Bellevue Avenue	Lincoln Square Recreation Center	250 - 10th Street
Chinese Garden /Hong Lok Center	275 7th Street	Madison Square Park	810 Jackson Street
Downtown Veterans Bldg.	200 Grand Ave.	Main Library	125 14th street
Duck Islands	666 Bellevue Avenue	McElroy Fountain	666 Bellevue Avenue
Fire Alarm Building	1310 Oak Street	Necklace of Lights	Lake Merritt perimeter
Frank H. Ogawa Plaza (Civic Center)	One Frank H. Ogawa Plaza	Lake Chalet Restaurant	1520 Lake Chalet Restaurant
Garden Center	666 Bellevue Avenue	Peralta Park	94 East 10th Street
Lafayette Square Park	635 - 11th Street	Rotary Nature Center	600 Bellevue Avenue
Lake Merritt	468 Bellevue Avenue	Sailboat House	568 Bellevue Avenue
Lake Merritt Boating Center	568 Bellevue Avenue	Snow Park	19th & Harrison
Lakeside Park Improvements	12th Street		

Maintenance means the furnishing of services and materials for the ordinary and usual operation, maintenance and servicing of the landscaping, street lighting, public parks, street and park trees and recreational facilities and appurtenant facilities, including: repair, removal or replacement of all or part of any of the landscaping, street lighting, public park and recreational facilities, or appurtenant facilities; providing for the life, growth, health, and beauty of the landscaping, including cultivation, irrigation, trimming, spraying, fertilizing, and treating for disease or injury; and the removal of trimmings, rubbish, debris, and other solid waste. Servicing means the furnishing of water for the irrigation of the landscaping, the maintenance of any street lighting facilities or appurtenant facilities, and the furnishing of electric current or energy, gas, or other illuminating agent for the street lighting, public park, and recreational facilities or appurtenant facilities.

The plans and specifications for the improvements are on file in the Oakland Public Works Department of the City of Oakland.

PART B  
ESTIMATE OF COST

The City's Fiscal Year 2019-20 Proposed Cost Estimate Summary for the District is shown below in Table 4.

Table 4 - Estimate of Revenues and Costs City of Oakland Landscaping and Lighting Assessment District Fiscal Year 2019-20			
	FY 2019-20 PROPOSED BUDGET	OTHER FUNDING FOR LLAD ACTIVITIES	TOTAL FY 2019-20 LLAD ELIGIBLE ACTIVITIES
<b>Estimated Revenues</b>			
Property Assessments	\$18,107,651	\$0	\$18,107,651
Port Revenue - Non Airport Parcels	\$649,179	\$0	\$649,179
Port Revenue - Airport Parcels	\$153,813	\$0	\$153,813
Recoveries for Damaged Lights	\$207,275	\$0	\$207,275
Tree Removal Permits	\$52,000	\$0	\$52,000
Collection from Delinquent Accounts	\$211,000	\$0	\$211,000
Revenues from Other Funds	\$919,613	\$7,952,833	\$8,872,446
<b>Total Revenues</b>	<b>\$20,300,531</b>	<b>\$7,952,833</b>	<b>\$28,253,364</b>
<b>Estimated Expenditures</b>			
<b>Finance</b>			
Revenue Collections	\$31,782	\$0	\$31,782
Budget Analysis & Operations	\$25,089	\$0	\$25,089
<i>Subtotal</i>	<i>\$56,871</i>	<i>\$0</i>	<i>\$56,871</i>
<b>Public Works</b>			
Administration & County Collection Fee	\$340,058	\$0	\$340,058
Parks, Grounds and Medians	\$7,678,819	\$5,590,450	\$13,269,269
Trees	\$3,852,193	\$1,093,390	\$4,945,583
Facilities Management & Development	\$642,494	\$0	\$642,494
Safety, Liability & Compliance	\$877,512	\$0	\$877,512
Ball Fields	\$458,443	\$126,498	\$584,941
<i>Subtotal</i>	<i>\$13,849,519</i>	<i>\$6,810,338</i>	<i>\$20,659,857</i>
<b>Transportation</b>			
Street Light Maintenance	\$2,911,689	\$0	\$2,911,689
<i>Subtotal</i>	<i>\$311,188</i>	<i>\$0</i>	<i>\$311,188</i>
<b>Parks &amp; Recreation</b>			
Recreation, Cultural, Civic	\$3,905,589	\$0	\$3,905,589
Aquatics	\$0	\$1,142,495	\$1,142,495
<i>Subtotal</i>	<i>\$3,905,589</i>	<i>\$1,142,495</i>	<i>\$5,048,084</i>
<b>Economic &amp; Workforce Development</b>			
Marketing & Special Development	\$1,648	\$0	\$1,648
<i>Subtotal</i>	<i>\$1,648</i>	<i>\$0</i>	<i>\$1,648</i>
<b>Non-Departmental</b>			
Debt Service	\$1,603,980	\$0	\$1,603,980
<i>Subtotal</i>	<i>\$1,603,980</i>	<i>\$0</i>	<i>\$1,603,980</i>
<b>Total Expenditures</b>	<b>\$22,640,484</b>	<b>\$7,952,833</b>	<b>\$30,593,317</b>
Contribution to/(from) Fund Balance	(\$2,339,953)	\$0	(\$2,339,953)
Estimated Beginning Fund Balance (est. July 1, 2019)	(\$2,026,187)	\$0	(\$2,026,187)
Estimated Ending Fund Balance (est. June 30, 2020)	(\$4,366,140)	\$0	(\$4,366,140)

\* Negative Fund Balances will not be eliminated by using future LLAD assessments, but instead from other funds.

The 1972 Act provides that the total cost for operations, maintenance and servicing of those facilities or improvements, which provide a “special benefit” to the parcels can be recovered in the assessment spread including incidental expenses. These incidental expenses include but are not limited to engineering fees, legal fees, printing, mailing, postage, publishing, etc.

In addition to the \$20.3 million in revenue that is proposed to be collected in Fiscal Year 2019-20 including prior year assessment delinquency collections, the City will also be financing approximately \$7.95 million in additional landscape and lighting district expenditures from other funding sources. This City contribution will be used to offset costs that are attributable to the general benefits received to the public at large.

The District’s total assessment revenue allocation by benefit zone is shown below in Table 5. The location of the zones of benefit and the method of apportionment are described in Part D of this Report.

Table 5: ASSESSMENT REVENUE BY BENEFIT ZONE						
DESCRIPTION	Zone 1 Budget		Zone 2 Budget		Zone 3	Total All Zones
	Residential	Non Residential	Residential	Non Residential	Residential	
Lighting	\$1,113,512	\$662,226	\$395,017	\$139,696	\$187,142	\$2,497,594
Landscaping	\$8,515,039	\$2,394,201	\$3,279,732	\$548,629	\$872,456	\$15,610,058
Total Estimated Assessments	\$9,628,552	\$3,056,427	\$3,674,749	\$688,325	\$1,059,598	\$18,107,651

The 1972 Act requires that a special fund be set up for the revenues and expenditures of the District. Funds raised by the assessment shall be used only for the purpose as stated herein. A contribution to the District by the City may be made to reduce assessments, as the City Council deems appropriate. Any balance or deficit remaining on July 1 must be carried over to the next fiscal year.

PART C

ASSESSMENT DISTRICT DIAGRAM

Assessment District

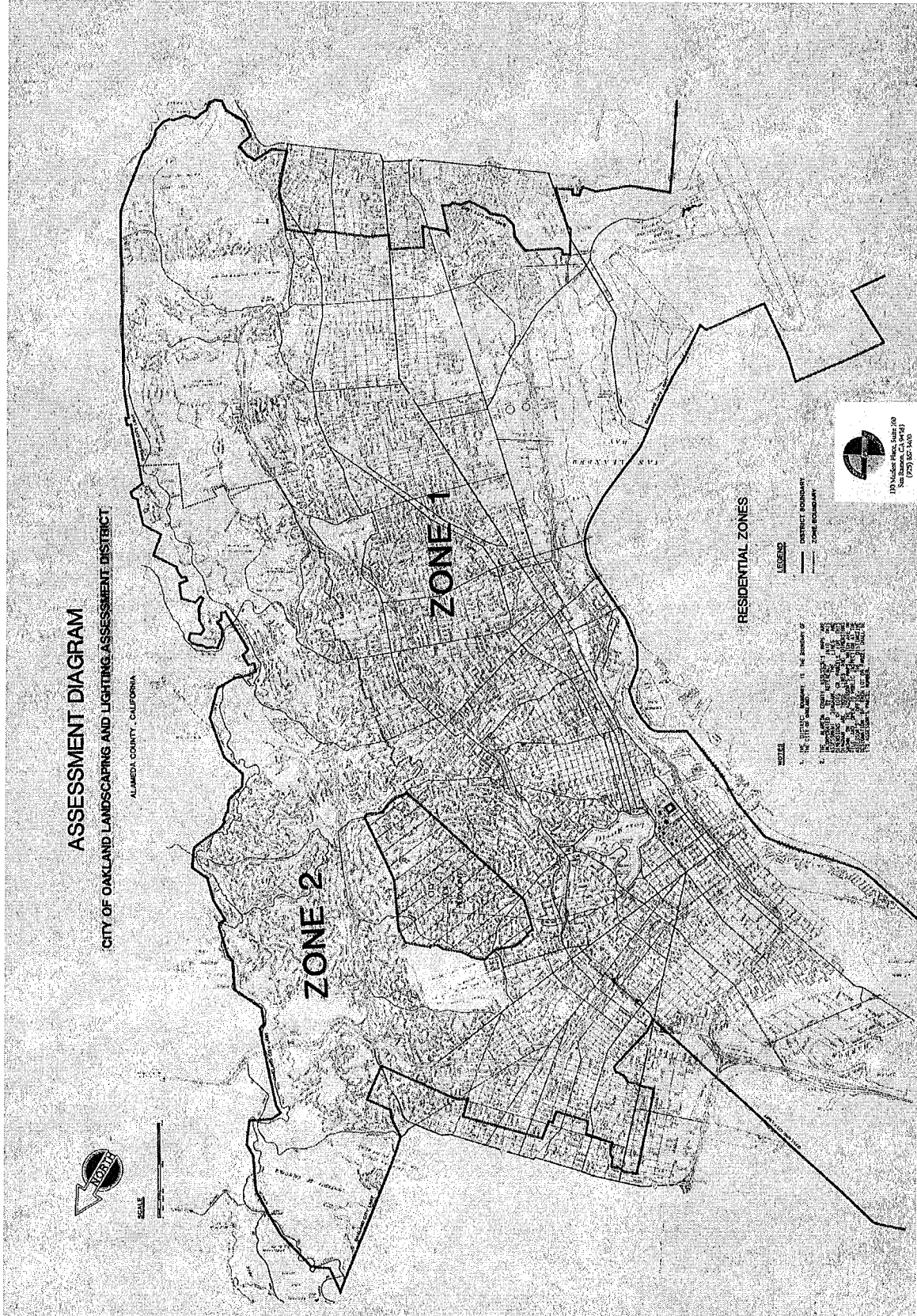
The boundaries of the City of Oakland's Landscaping and Lighting Assessment District coincide with the boundaries of the City of Oakland and encompass all parcels of land within the City. The District Diagram is located on the following pages of this Report.

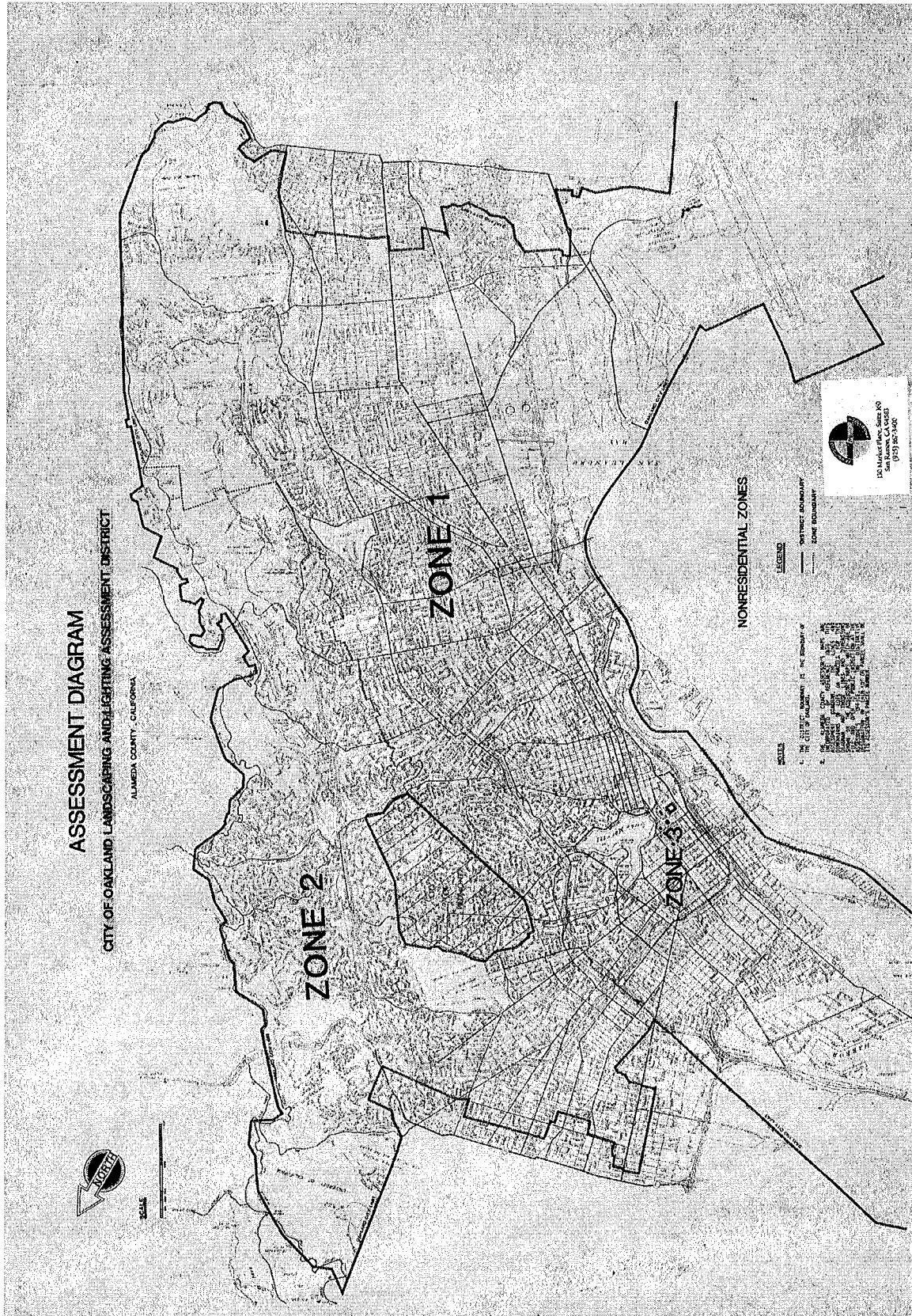
The District Diagram presents the District boundary, the Zones of Benefit, and City streets. The lines and dimensions of each parcel of land within the District, are those lines and dimensions of the Assessor's parcel maps on file at the Alameda County Assessor's office. The Assessor's maps are incorporated by reference into the Assessment Diagram. The Assessor's parcel number is adopted as the distinctive designation of each lot or parcel.

Benefit Zone Boundaries

The District is divided by two benefit zone systems, residential and non-residential. Consequently, the District Diagram is presented in two sheets, one depicting residential Benefit Zones 1 and 2, and the other depicting non-residential Benefit Zones 1, 2, and 3. For each sheet of the Assessment District Diagram, the dividing line between Benefit Zones 1 and 2 generally begins at I-580 and the northerly City Park District Limits, then continues easterly along I-580 and northerly along Piedmont Avenue to the City Limits of Piedmont. It then generally begins at Park Boulevard and the southerly boundary of Piedmont and meanders southerly to State Road 13 near Seminary Avenue, and easterly to the Oakland City Limits.

Non-residential Benefit Zone 3 encompasses the downtown business district generally bordered by Grand Avenue, El Embarcadero, Lakeshore Avenue, the Nimitz Freeway, Highway 24 and 27<sup>th</sup> Street.





PART D

METHOD OF APPORTIONMENT OF ASSESSMENT

GENERAL

The Landscaping and Lighting Act of 1972 permits the establishment of assessment districts by agencies for the purpose of providing, maintaining, and servicing certain public improvements, which include the construction, maintenance, and servicing of street lights, traffic signals, landscaping facilities, and park and recreational facilities.

Section 22573 of the 1972 Act requires that assessments be levied according to benefit rather than according to assessed value. This section states:

*“The net amount to be assessed upon lands within an assessment district may be apportioned by any formula or method which fairly distributes the net amount among all assessable parcels in proportion to the estimated benefits to be received by each parcel from the improvements.”*

The 1972 Act permits the designation of zones of benefit within any individual assessment district if “by reasons or variations in the nature, location, and extent of the improvements, the various areas will receive different degrees of benefit from the improvements”.

SPECIAL BENEFIT DETERMINATION

*Street Lighting*

The proper functioning of street lighting is imperative for the welfare and safety of property located adjacent to or near the street lights throughout the City. Proper operation, maintenance, and servicing of a street lighting system benefits the adjacent properties by providing increased illumination for ingress and egress to property, safe pedestrian traveling at night, improved security and protection to the property.

*Landscaping*

Trees, landscaping, hardscaping, and appurtenant facilities, if well maintained, provide beautification, shade and aesthetic enhancement of the surroundings to the adjacent properties, and therefore, directly increase property desirability and value. In Parkways and Land Values, written by John Nolan and Henry V. Hubbard in 1937, it is stated:

*“... there is no lack of opinion, based on general principals and experience and common sense, that parkways do in fact add value to property, even though the amount cannot be determined exactly. . Indeed, in most cases where public money has been spent for parkways, the assumption has been definitely made that the proposed parkway will show a provable financial profit to the City.”*

It should be noted that the definition of “parkways” above includes all roadway landscaping including medians and entranceways.



Parks and Recreation

Park and Recreational facilities provide a special and direct benefit to properties located near or adjacent to the park and recreational facilities. These park and recreational facilities enable the adjacent property owners to participate in sporting events, leisure activities, picnics, organized social events, and other neighborly activities. Since these parcels are located within close proximity of the park and recreational facilities, these parcels realize a direct increase in property values. Property values increase more when the park and recreational facilities are in place, improved, operable, safe, clean, and well maintained near or adjacent to their parcels. Conversely, property values decrease when park and recreational facilities are non-existent, unsafe, or destroyed by the elements or vandalism.

Studies in a number of neighborhoods and communities, including counties and cities throughout the United States, have indicated that recreation and recreational facilities, if well maintained, have caused an increase in the property values within the community. These studies confirm the opinion long held by planning authorities as to the economic value to parcels from park and recreational facilities located nearby.

*“The recreation value is realized as a rise in the value of land and other property in or near the recreation area, is of both private interest to the landowner and others holding an economic stake in the area, and of public interest to the taxpayers, who have a stake in a maximum of total assessed values.” (National Recreation and Park Association, June 1985)*

BENEFIT ZONES

Benefit zones have been established to distinguish geographic areas with differing degrees of benefit received by parcels of similar size and use. These distinctions arise from variations in the nature, location, and extent of improvements. Within a benefit zone, parcels of similar size and use are estimated to receive the same degree of benefit. For the City of Oakland Landscaping and Lighting Assessment District, two benefit zone systems are used; one for residential parcels and one for non-residential parcels.

Street Lighting Improvements

The Oakland City Council has established minimum standards for residential street lighting that are uniformly applied throughout the City. The District’s lighting budget includes funds to maintain all residential streets at these standards. In addition, the residential properties receive some additional benefit from the increased street lighting located on collector and arterial streets. Because all residences benefit from a portion of the collector and arterial lighting, 30 percent of these lighting costs are included in the residential assessments. In addition, for non-residential parcels, a distinction is necessary for benefits received from street lighting. Throughout the City, street lighting is similar among non-residential areas. One exception to this similarity in lighting among non-residential areas is the downtown area, which is more intensely lighted than are other non-residential areas. To account for this difference in lighting intensity, Benefit Zone 3, encompassing the central business district, was created for non-residential properties.

*Landscaping Improvements*

Because of the variation in density of roadway, median and parkway landscaping throughout the City, the District is divided into two benefit zones. Parcels located within their respective benefit zones will pay for the landscaping costs located within that benefit zone based upon the methodology detailed within this Report.

*Parks and Recreation*

Finally, a long-standing system of City Park Maintenance Districts provides another basis for placement of benefit zone boundaries. These park and recreational benefit zone boundaries were established on the basis of location and density of park and recreational improvements, in an effort to establish areas requiring equivalent input of resources.

For residential and non-residential parcels, it is appropriate to make the same distinction between Benefit Zones 1 and 2 for benefits received from park improvements. In addition to distinguishing lighting intensity, the Benefit Zone 3 boundary serves another purpose: the highest density of park improvements is in the downtown area. Downtown improvements include Lake Merritt. Clearly, areas outside Benefit Zone 3 also benefit from the downtown improvements. Portions of the Benefit Zone 3 park and recreational benefits are therefore attributed to Benefit Zones 1 and 2.

Estimates of the benefits received from the park & recreational improvements located within Benefit Zone 3 were based on interviews with City staff and other persons possessing extensive knowledge of City parks and their usage. Fifty percent of park & recreational improvements located within Benefit Zone 3 benefit the non-residential and residential parcels located within Benefit Zone 1, twenty-five percent of the park & recreational improvements located within Benefit Zone 3 benefit the non-residential parcels located in Benefit Zone 3, and twenty-five percent of the park & recreational improvements located within Benefit Zone 3 benefit the non-residential and residential parcels located within Benefit Zone 2.

In summary, several zones of benefit were established as follows:

Zone 1	Residential
Zone 1	Non-Residential
Zone 2	Residential
Zone 2	Non-Residential
Zone 3	Non-Residential

**SPECIAL BENEFIT ALLOCATION**

Each parcel is assigned Equivalent Dwelling Units (EDUs) in proportion to the estimated benefit the parcel receives from the lighting, landscape, and park improvements. The total number of EDUs is then divided into the annual revenue requirement to determine the cost per EDU.

Calculation of the EDUs to be allocated to each parcel is based upon land use (intensity of development), street frontage and parcel size.

**Single Family**

Since the single-family parcel represents over 64% of the total assessable parcels within the District, it is used as the basic unit of assessment and is defined as 1.00 EDU (one Equivalent Dwelling Unit). Single family parcels are defined as parcels that have a land use classification as single family residential with the Alameda County Assessor's Office.

**Condominium**

Condominium parcels are considered 0.75 EDUs due to their reduced population density and size of structure relative to the typical single family residence. Condominium parcels are defined as parcels that have a land use classification as condominium, attached planned unit development or co-op with the Alameda County Assessor's Office.

**Mobile Home Parks**

Mobile home parcels are considered 0.75 EDUs due to their reduced population density and size of structure relative to the typical single family residence. Mobile home parcels are defined as parcels that have a land use classification as mobile home with the Alameda County Assessor's Office.

**Multi-Family**

Multi-family residential parcels are also given a reduction of EDUs because of their reduced benefit received as the number of units increase. By decreasing the equivalency factor as the number of units increases, a reasonable benefit assessment per parcel is achieved. The equivalency factors for multi-family parcels are shown on Table No. 6 below. Multi-family parcels are defined as parcels that have a land use classification as multi-family, which includes duplexes, triplexes, apartments, etc., with the Alameda County Assessor's Office.

Table 6: Multi-Family Residential EDU Calculations			
Number or Range of Units Per Parcel	Single-Family Equivalent Benefits Per Unit	Number or Range of Units Per Parcel	Single-Family Equivalent Benefits Per Unit
2	0.700	31-34	0.514
3	0.650	35-39	0.511
4	0.600	40-44	0.508
5	0.550	45-49	0.505
6	0.547	50-59	0.502
7	0.544	60-69	0.499
8	0.541	70-79	0.496
9	0.538	80-99	0.493
10	0.535	100-129	0.490
11	0.532	130-159	0.487
12	0.529	160-199	0.484
13-15	0.526	200-249	0.481
16-19	0.523	250-299	0.478
20-24	0.520	300-349	0.475
25-30	0.517	350-500	0.472

Commercial and Institutional

The commercial and institutional land use category represents the largest non-residential category. Although the parcel area and frontage equating to the benefit received by a single family residential parcel is incapable of exact determination, reasoned judgment establishes estimates resulting in fair assessments. Commercial and institutional parcels are generally defined as parcels that have a land use classification as commercial or institutional with the Alameda County Assessor's Office. Institutional land uses include but are not limited to; schools, churches and hospitals.

Parcel area and frontage for an "average" single family parcel are approximately 3,200 sq. ft. and approximately 40 feet respectively. If one further estimates that the benefits received by a "typical" single family parcel are attributable to one-half of its street frontage and one-half of its parcel area, the 0.50 EDUs should be allocated for each 3,200 sq. ft. of parcel area and 0.50 EDUs should be allocated to each 40 feet of street frontage. It is this range of estimates that is applied to the commercial/institutional and industrial (see below) land use categories.

As noted in the following table and illustrated in the example calculation, one EDU benefit is attributed to a commercial/institutional parcel for each 80 feet of frontage and for each 6,400 square feet of parcel area.

Land Use Category	Frontage (FT)	Area (SF)	Building Area (SF)
Commercial/Institutional	80	6,400	N/A
Industrial	100	10,000	N/A
Public Utilities	1,000	100,000	N/A
Golf Course	1,000	200,000	N/A
Quarry	1,000	250,000	N/A
Tall Buildings > 5 Stories	80	6,400	5,000

Below is an example benefit estimation for a commercial or institutional parcel with a frontage of 160 feet and an area of 12,800 square feet:

<u>Frontage</u>		<u>Area</u>		
<u>160 FT</u>		<u>12,800 SF</u>		
80 FT/SFE	+	6,400 SF/SFE	=	4.00 SFE Benefit Units

*Industrial*

Predominantly industrial areas are generally less intensely lighted than are predominantly commercial areas. This less intense lighting is accounted for by using larger frontage and area factors to represent the unit benefit. Moreover, basic differences in land use result in less benefit being received per unit area or frontage by industrial uses than for commercial or institutional uses. Industrial uses are typically less intense, requiring greater areas and generating fewer occupants and pedestrians than commercial or institutional uses. In addition, the enhanced image created by the presence of parks and landscaping is generally more important to commercial and institutional uses than to industrial uses.

For the industrial land use category, estimates are taken from the other end of the range discussed above. One EDU benefit is represented by 100 feet of frontage and by 10,000 square feet of parcel area. It is estimated that, for a given increment of frontage or area, an industrial parcel benefits less than a commercial or institutional parcel. The distinction in frontage or area per unit benefit is designed to take this difference into account.

*Non-Residential Condominiums*

There are a number of condominiums with use codes in the commercial and industrial land use categories. Parcel area and frontage data from the Assessor's parcel maps pertain to a condominium complex as a whole. This data was used to compute an assessment for the total complex. A third variable, each parcel's percentage interest in the condominium, was derived from documents in the County Recorder's Office and was used to prorate the assessment for the total complex to the individual condominium units.

*Tall Non-Residential Buildings*

Tall non-residential buildings make relatively intense use of public lighting, landscaping, and parks because of their high rates of occupancy and pedestrian generation. Because of the small ratio of building footprint to floor area for a tall building, the benefits received from this intense use are not fairly measured by parcel area and frontage alone. In estimating the benefits received by tall buildings, area and frontage measures are supplemented by net rentable area of the building.

A tall building is defined as a building of more than five stories. For tall buildings, the normal benefit computation is performed on the basis of parcel area and frontage. Added to that result is an estimated additional benefit of one EDU per 5,000 SF of net rentable area. To avoid unreasonably large benefit estimates for tall buildings on large parcels, a maximum estimated benefit of 100 EDU's is established.

Public Utilities

Properties owned or leased by investor owned public utilities are established as a separate land use category. Many of the parcels in this category have large areas and frontages and would receive unreasonably large assessments unless a distinction is made in the frontage and area representing a unit benefit. Most of these parcels contain equipment and facilities that receive relatively little benefit from public lighting, landscaping, and parks. These parcels were allocated 1.00 EDU of benefit for each 1,000 FT of frontage and for each 100,000 SF of area.

Golf Courses

Golf Course parcels represent very large areas and frontages. Most of the area involving golf courses is permanent open space. Golf courses do contain clubhouses and other structures and do benefit from public lighting, landscaping and parks, but estimation of their benefits requires a formula different from that applied to other land uses. The golf courses are allotted 1.00 EDU of benefit for each 1,000 FT of frontage and for each 200,000 SF of area.

Quarries

Quarry parcels are typically very large and derive little benefit from the District's improvements. Among all use categories, quarries are estimated to receive the least benefit per frontage and area and are allotted 1.00 EDU of benefit for each 1,000 FT of frontage and 250,000 SF of parcel area.

Exempt

Exempted from the assessment would be public streets, public avenues, public lanes, public roads, public drives, public courts, public alleys, public easements and rights-of-way, public greenbelts and public parkways, open space, and all other public property.

SUMMARY OF ASSESSMENTS

The methods described above are applied to estimate the benefits received by each assessable parcel in the District from lighting, landscaping, parks, and recreational improvements. These estimates are expressed as Equivalent Dwelling Units (EDU). The total of equivalent dwelling units for each Zone is then computed for both residential and non-residential land uses. A Summary of Single-Family EDUs by Zone and General Land Use is presented below.

Table 8: Summary of Equivalent Dwelling Units By Benefit Zone and Land Use			
Benefit Zone	Residential	Non-Residential	Combined
1	93,808.96	27,095.98	120,904.94
2	32,945.57	5,642.01	38,587.58
3	N/A	4,596.96	4,596.96
Total	126,754.53	37,334.95	164,089.48

These EDU benefits are then divided into the appropriate budget item subtotal (see Cost Estimate) to obtain the assessment for lighting and for parks and landscaping, for residential and non-residential uses in each Benefit Zone. A Summary of Assessments for One Equivalent Dwelling Unit Benefit by Zone and General Land Use is as follows:

Table No. 9 - Summary of Assessment Rates For One Equivalent Dwelling Unit By Zone and Land Use		
<b>Zone 1</b>		
	<b>Residential</b>	<b>Non-Residential</b>
Lighting	\$11.87	\$24.44
Landscaping/Parks	\$90.77	\$88.36
Total	\$102.64	\$112.80
<b>Zone 2</b>		
	<b>Residential</b>	<b>Non-Residential</b>
Lighting	\$11.99	\$24.76
Landscaping/Parks	\$99.55	\$97.24
Total	\$111.54	\$122.00
<b>Zone 3</b>		
	<b>Residential</b>	<b>Non-Residential</b>
Lighting	N/A	\$40.71
Landscaping/Parks	N/A	\$189.79
Total	N/A	\$230.50

The assessment for a particular parcel is computed by multiplying that parcel's EDU's by the assessment rate shown above. The total assessment revenues for residential and non-residential parcels within each Zone are presented in the following table:

Table 10: Summary of Assessment Revenue By Benefit Zone and Land Use			
Benefit Zone	Residential	Non-Residential	Combined
1	\$9,628,552	\$3,056,427	\$12,684,979
2	\$3,674,749	\$688,325	\$4,363,075
3	N/A	\$1,059,598	\$1,059,598
<b>Total</b>	<b>\$13,303,301</b>	<b>\$4,804,350</b>	<b>\$18,107,651</b>

PART E

PROPERTY OWNER LIST & FINAL ASSESSMENT ROLL

A list of names and addresses of the owners of all parcels, and the description of each lot or parcel within the City of Oakland Landscaping and Lighting Assessment District is shown on the last equalized Property Tax Roll of the Alameda County Assessor, which by reference is hereby made a part of this report.

This list is keyed to the Assessor's Parcel Numbers as shown on the Final Assessment Roll, which includes the proposed amount of assessments for Fiscal Year 2019-20 apportioned to each lot or parcel. The Final Assessment Roll is on file in the Office of the City Clerk of the City of Oakland and is shown in this Report as Appendix "A".



APPENDIX 'A'

FISCAL YEAR 2019-20 FINAL ASSESSMENT ROLL

(Under separate cover and on file with the City Clerk)