



CITY OF OAKLAND

AGENDA REPORT

TO: Elizabeth Lake
Acting City Administrator

FROM: Bradley Johnson
Director of Finance

SUBJECT: Fiscal Year 2026-27 Landscaping and
Lighting Assessment District
(LLAD) – Confirmation

DATE: May 4, 2026

City Administrator Approval


Betsy Lake (May 21, 2026 13:59:24 PDT)

Date: May 21, 2026

RECOMMENDATION

Staff Recommends That The City Council Adopt A Resolution Confirming The City Of Oakland Landscaping And Lighting Assessment District (LLAD) Fiscal Year (FY) 2026-27 Engineer's Report And The Levying Of Assessments.

EXECUTIVE SUMMARY

Upon completion of the public hearing on June 2, 2026, this proposed resolution would confirm the information in the Engineer's Report and the levy of assessments within the Landscaping and Lighting District (LLAD) for Fiscal Year 2026-27. The City of Oakland collects the LLAD assessments through the County of Alameda property tax bill. Upon fulfillment of the annual LLAD requirements, the City of Oakland will submit the assessment roll to the Alameda County Auditor-Controller by August 10, 2026, for inclusion in the Fiscal Year 2026-27 property tax roll.

REASON FOR URGENCY

Under Proposition 218, once a public agency initiates proceedings for proposed assessments, it is required to conduct a duly noticed public hearing at which written protests are received and considered. As part of the LLAD's required annual three-report process, the second report, the Resolution of Intention, presented to the Finance and Management Committee on May 12 and to the City Council on May 19, outlined the proposed assessments and established June 2 as the date for the public hearing associated with this third report. Because those actions triggered the legally required public notice timeline, the third report and public hearing must proceed as noticed in order to maintain compliance with Proposition 218 and preserve the validity of the assessment process.

City Council
June 2, 2026

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 to finance the costs and expenses of landscaping and lighting in public areas, among other things, as noted below in the Analysis Section. The City of Oakland 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 a public opportunity to comment.

The City Council annually approves a series of resolutions: 1) initiating the process to levy the annual LLAD assessments by ordering the preparation of the Preliminary Engineer's Report, 2) approving the Preliminary Engineer's Report, declaring the intention to levy the annual assessments, and setting the date of the public hearing to take final action on the levying of the annual assessments; and 3) confirming the assessments after the public hearing. The City Council approved and adopted the LLAD Initiation and Intention Resolutions on May 5, 2026, and May 19, 2026, respectively.

ANALYSIS AND POLICY ALTERNATIVES

The proposed policy recommendation in this report advances the Citywide priority of Vibrant, Sustainable Infrastructure by moving the City through its annual process to approve LLAD assessments that fund and invest in its ongoing park infrastructure throughout its many public areas. The information below was also shared in the Initiation and Intention reports, which included resolutions adopted by the City Council on May 5, 2026, with the Initiation [Resolution No. 91129 C.M.S.](#), and on May 19, 2026, with the Intention Resolution [File ID 26-0614](#).

Landscaping and Lighting Assessment District (LLAD) 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 38 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 streetlights 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 Fiscal Year 2025-26 Engineer's Report approved by the City Council, [Resolution No. 90756 C.M.S.](#), on June 3, 2025.

Annual LLAD Process and Timeline

In compliance with the [California Streets and Highways Code, Sections 22622 through 22624](#), staff prepared, and the Council approved a resolution initiating the annual assessment process of the LLAD for the Fiscal Year 2026-27 property tax roll. The resolution described the importance of initiating the LLAD. Also, it authorized 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](#) describe the annual process/requirements for levying assessments as follows:

1. Request that a preliminary engineer's report be prepared, which includes: a listing of improvements to be operated and maintained, a cost estimate identifying the cost to operate and maintain those improvements, a description of the methodology to spread the costs to the benefiting properties within the LLAD, and a listing of each assessment. (This step was completed at the May 5, 2026, City Council Meeting).
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. (This step was completed at the May 19, 2026, City Council Meeting).
3. Conduct the public hearing, affording all interested parties the opportunity to hear and be heard, and after the public hearing, adopt a resolution confirming the final engineer's report and the assessment levy within the LLAD for the fiscal year (this is the proposed resolution). The public hearing is scheduled to occur at 3:30 p.m. on June 2, 2026.
4. The City of Oakland collects the LLAD assessment through the County of Alameda property tax bill. Upon fulfilling the LLAD requirements, the City of Oakland must submit the detailed assessment data for all affected properties to the Alameda County Auditor-Controller for inclusion in the Fiscal Year 2026-27 property tax roll by August 10, 2026.

Assessment

The proposed resolution states that the City Council does not intend to increase assessments for the Fiscal Year 2026-27 LLAD. The current assessment rate structure has existed since Fiscal Year 1993-94. **Table 1**, taken directly from the Engineer's Report, summarizes the assessment revenue by benefit zone and general land use. Zones, zone maps, and rate calculations are included in the Engineer's Report (**Attachment A** of the resolution).

Table 1: Assessments Summary¹

| DESCRIPTION | Zone 1 | | Zone 2 | | Zone 3 | Total All Zones |
|------------------------------------|---------------------|--------------------|--------------------|------------------|--------------------|---------------------|
| | Residential | Non-Residential | Residential | Non-Residential | Non-Residential | |
| Lighting | \$1,174,173 | \$650,547 | \$403,178 | \$139,478 | \$203,840 | \$2,571,216 |
| Landscaping | \$8,978,915 | \$2,351,976 | \$3,347,488 | \$547,773 | \$950,300 | \$16,176,453 |
| Total Estimated Assessments | \$10,153,088 | \$3,002,523 | \$3,750,666 | \$687,252 | \$1,154,140 | \$18,747,669 |

¹The Total Estimated Assessments in the table above may not foot due to rounding.

Appendix A to the Preliminary Engineer's Report is the FY 2026-27 Assessment Roll, which lists all properties within the assessment district by Assessor's Parcel Number and identifies each property's assessment amount. The FY 2026-27 Preliminary Assessment Roll is on file with the City Clerk.

RELATED PLANNING EFFORTS: ECONOMIC DEVELOPMENT ACTION PLAN

Arts and Culture Support:

The LLAD provides **Arts and Culture Support** by funding the upkeep and enhancement of landscaped public spaces, such as streetscapes, medians, parkways, and other public rights-of-way that contribute to the overall quality and character of the urban environment. These improvements help create clean, safe, and visually appealing settings that make neighborhoods more conducive to cultural, social, and community-serving activities. Well-maintained corridors and public-facing spaces can strengthen community identity, improve walkability, and enhance the attractiveness of areas where cultural events, public art, and informal gatherings take place. In this way, the LLAD plays an important supporting role in advancing arts and culture objectives by sustaining the physical environment that enables community engagement and cultural expression.

Place and Community Investment:

The LLAD provides **Place and Community Investment** by funding the care and management of landscaped streetscapes and essential infrastructure, including street lighting. These investments help preserve neighborhood quality, enhance safety and visibility, and support the long-term functionality of public spaces. By maintaining critical physical assets and preventing deterioration, the LLAD protects prior public and private investment, strengthen neighborhood stability, and contributes to the overall vitality of residential areas and business corridors.

FISCAL IMPACT

This report confirms the City’s annual LLAD process in order to levy the assessment for FY 2026-27. The revenues generated by the LLAD have remained stagnant for 32 years, due to the inability to adjust the assessment rates. As such, escalating costs outpace stagnant revenue.

While the LLAD provides an ongoing source of funding, the assessments must be authorized each year, which requires the Assessment Engineer to complete the necessary work annually. The annual fee for the required Assessment Engineering services for the City’s LLAD and Local Measures is \$97,500. Sufficient funds are included and available in the Fiscal Year 2025-2027 Biennial Adopted Budget for the required Assessment Engineering services for this fiscal year.

A breakdown of the appropriated project funding sources is included in **Table 1**:

Table 1: Project Funding Sources

| Fund Source | Organization | Account | Project | Program | Amount |
|---------------------------------|------------------------------------|--|---------------------------------------|----------------------------------|---------------|
| LLAD and Various Local Measures | Revenue Administration Org (08411) | Architectural and Engineering Services Account (54411) | Assessment Engineer Project (1007870) | Fiscal Management Program (IP59) | \$97,500 |

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. The public hearing is set for Tuesday, June 2, 2026, at 3:30 p.m., or as soon thereafter as the item may be heard, in the City Council Chambers or via teleconference.

COORDINATION

This report was prepared in coordination with the Finance Department, the City Administrator's Office, and Francisco & Associates, Inc. (the City's Contractor who annually administers special financing districts).

RACE AND EQUITY

The LLAD coincides with the boundaries of the City of Oakland and encompasses residential and non-residential parcels of land, which enhances residents' lives within the City. Well-lit and functioning streetlights provide better lighting to adjacent property owners, motorists, and pedestrians traveling at night, and better security and protection to properties. Maintained landscapes, parks, and facilities provide the community with areas to enjoy sporting events, social events, and other physical and social activities. These activities are proven to increase a sense of community, increase property value, and lead to multiple mental and health benefits.

Elizabeth Lake, Acting City Administrator

Subject: FY 2026-27 Landscaping and Lighting Assessment District (LLAD) – Confirmation

Date: May 4, 2026


Page | 6

ACTION REQUESTED OF THE CITY COUNCIL

Staff Recommends That The City Council Adopt A Resolution Confirming The City Of Oakland Landscaping And Lighting Assessment District (LLAD) Fiscal Year (FY) 2026-27 Engineer's Report And The Levying Of Assessments.

For questions regarding this report, please contact Jose Segura, Budget & Management Analyst, Principal, Finance Department, at (510) 238-2972.

Respectfully submitted,


Bradley Johnson (May 21, 2026 09:58:26 PDT)

BRADLEY JOHNSON
Finance Director, Finance Department

Reviewed by:
Nicole Welch, Revenue & Tax Administrator

Prepared by:
Jose Segura, Budget & Management Analyst,
Principal
Revenue Management Bureau

Attachments (1):

Attachment A: FY 2026-27 Preliminary Engineer's Report (**Appendix A:** Preliminary Assessment Roll is a separate attachment