



# AGENDA REPORT


**TO:** Jestin D. Johnson  
City Administrator

**FROM:** Erin Roseman  
Finance Director

**SUBJECT:** Fiscal Year 2024-25 Landscaping and  
Lighting Assessment District  
(LLAD) – Intention

**DATE:** March 25, 2024

City Administrator Approval

  
Jestin Johnson (Apr 11, 2024 14:40 PDT)

Date: Apr 11, 2024

## RECOMMENDATION

**Staff Recommends That The City Council Adopt A Resolution:**

- 1. Approving The City Of Oakland Landscaping And Lighting Assessment District Fiscal Year 2024-2025 Preliminary Engineer's Report;**
- 2. Declaring The Intention To Levy And Collect The Annual Landscaping And Lighting Assessment District Assessment For Fiscal Year 2024-2025; And**
- 3. Setting June 4, 2024 At 3:30 P.M. As The Date And Time For A Public Hearing**

## EXECUTIVE SUMMARY

This proposed Resolution of Intention will:

- Approve the Landscaping And Lighting Assessment District (LLAD) Preliminary Engineer's Report, attached as **Exhibit A**, which sets forth the LLAD findings and engineering analyses.
- Declare the City Council's intention to levy and collect assessments within the LLAD for Fiscal Year (FY) 2024-25; and
- Set June 4, 2024, at 3:30 p.m. as the date and time of the Public Hearing in order for the City Council to hear and pass upon said reports, together with all objections and protests by property owners to be assessed and take final action regarding the levying of the proposed FY 2024-25 assessments for the District.

Detailed assessment data for all affected properties are due to the Alameda County Auditor-Controller Agency by August 10, 2024.

Finance & Management Committee  
April 23, 2024

## **BACKGROUND / LEGISLATIVE HISTORY**

The California Landscaping and Lighting Act of 1972, codified in [California Streets and Highways Code Sections 22500-22679](#) (the "Act"), 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 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.

The City Council annually takes action to: 1) initiate the process to levy the annual LLAD assessments and authorize the City Administrator to order the preparation of the Preliminary Engineer's Report, 2) approve the Preliminary Engineer's Report, 3) declare the intention to levy the annual assessments, and 4) set the date of the public hearing to take final action on the levying of the annual assessments, and after the public hearing adopt a resolution confirming the Engineer's Report and levying of the assessments.

It is anticipated that the City Council will adopt a resolution on April 16, 2023, to initiate the FY 2024-2025 LLAD assessment process and authorize the City Administrator to order the Preliminary Engineer's Report. Due to the noticing requirements for this proposed action, the need to coordinate the assessment with the Alameda County Auditor-Controller Agency, and associated deadlines, City staff, has brought this item forward so that the Council is able to hold a public hearing on June 4, 2024.

## **ANALYSIS AND POLICY ALTERNATIVES**

The 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.

### *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 178 park and recreation facilities, 44 stand-alone restrooms, and many other recreation-related buildings and infrastructure within 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 FY 2023-24 Engineer's Report approved by the City Council, pursuant to [Resolution No. 89776 C.M.S.](#), on June 6, 2023.

### *Annual LLAD Process and Timeline*

In compliance with the [California Streets and Highways Code, Sections 22622 through 22624](#), the Council must adopt a resolution to initiate the annual assessment process of the LLAD for the FY 2024-25 property tax roll and authorize the City Administrator to order the Preliminary Engineer's Report. It is anticipated that the Council will take action to initiate the LLAD assessment on April 16, 2024, and the legislative record for that item may be accessed here: [\[File ID 24-0223\]](#).

The proposed resolution accepts the Preliminary Engineer’s Report, declares the intention to levy and collect assessments within the LLAD for FY 2024-25, and sets the date and time for the public hearing for the City Council to take final action regarding the FY 2024-2025 assessments.

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 for inclusion in the FY 2024-25 property tax roll by August 10, 2024.

A summary of the assessment timeline is provided in **Table 1** below.

**Table 1: Assessment Timeline and Key Dates**

<b>LLAD Initiation</b>
April 9, 2024, Finance and Management Committee [ <a href="#">File ID 24-0223</a> ]
April 16, 2024, City Council [ <a href="#">File ID 24-0223</a> ]
<b>LLAD Intention</b>
April 23, 2024, Finance and Management Committee
May 7, 2024, City Council
<b>LLAD Confirmation</b>
May 14, 2024, Finance and Management Committee
June 4, 2024, City Council
<b>Deadline to Submit Assessment to Alameda County</b>
August 10, 2024

**Assessment**

As outlined in the proposed resolution, the Preliminary Engineer’s Report is on file with the City Clerk’s Office and includes a full and detailed description of the improvements, the boundaries of the assessment district, and the proposed assessments. It also confirms the applicability of the existing assessment rates for FY 2024-25.

The proposed resolution states that the City Council does not intend to increase assessment rates for the FY 2024-25 LLAD. The current assessment rate structure has been in place since FY 1993-94. **Table 2**, taken directly from the Preliminary Engineer’s Report (Table 5 in the report), summarizes the assessment revenue by benefit zone and general land use. Zones, zone maps, and rate calculations are included in the Preliminary Engineer’s Report (**Attachment A**).

<b>Table 2: Assessment Revenue by Benefit Zone (\$)</b>						
DESCRIPTION	Zone 1		Zone 2		Zone 3	Total All Zones
	Residential	Non-Residential	Residential	Non-Residential	Non-Residential	
Lighting	\$1,169,874	\$651,767	\$400,024	\$140,240	\$199,887	\$2,561,792
Landscaping	\$8,946,037	\$2,356,389	\$3,321,297	\$550,764	\$931,874	\$16,106,361
Total Estimated Assessments	\$10,115,911	\$3,008,156	\$3,721,320	\$691,004	\$1,131,761	\$18,668,153

**Appendix A** to the Preliminary Engineer’s Report is the FY 2024-25 Assessment Roll, which lists all properties within the assessment district by Assessor’s Parcel Number and identifies each property’s assessment amount. The FY 2024-25 Preliminary Assessment Roll is on file with the City Clerk.

**FISCAL IMPACT**

The adoption of this resolution authorizes and describes the City’s intention to levy the assessment for FY 2024-25. It should also be noted that rapidly increasing costs (e.g., utility rates, personnel, etc.) and the inability to adjust the assessment rates require the City to contribute additional funding to maintain the same level of activity. To prevent a reduction in services, due to funding shortfalls, a reallocation of LLAD-eligible expenditures has occurred commencing with FY 2022-23 and is expected to occur again in FY 2024-25. The reallocation would be to non-assessment funding sources, such as Measure Q – Parks, Gas Tax Funds, etc., to maintain current service levels.

**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 proposed resolution sets the date of the public hearing for Tuesday, June 4, 2024, at 3:30 p.m., or as soon thereafter as the item may be heard, in the City Council Chambers or via teleconference as indicated on the City Council meeting agenda.

**COORDINATION**

The report was prepared in coordination with the Office of the City Attorney, the Finance Department, and Francisco & Associates (the City’s Contractor who annually administers special financing districts).

**SUSTAINABLE OPPORTUNITIES**

**Economic:** The LLAD generated revenue funds the maintenance of 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.

**Environmental:** Providing and maintaining clean parks, tot lots, and recreational facilities reduce urban blight, littering, vandalism, and graffiti. It also provides natural sources of fresh oxygen, needed shade and air coolant, beautification, and aesthetic enhancement. Landscaped parks and strips also act as environmental cleaners by capturing dust, minimizing noise compared to concrete, and absorbing water runoff. All the environmental benefits lead to a healthier community.

**Race & Equity:** The LLAD coincides within the boundaries of the City of Oakland and encompasses all residential and non-residential parcels of land, which enhances all 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.


**ACTION REQUESTED OF THE CITY COUNCIL**

**Staff Recommends That The City Council Adopt A Resolution:**

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For questions regarding this report, please contact Brittany Hines, Assistant to the Director of Finance, Finance Department, at (510) 238-7078.

Respectfully submitted,

  
Erin Roseman (Apr 10, 2024 20:05 PDT)

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ERIN ROSEMAN  
Finance Director, Finance Department

Reviewed by:  
Brittany Hines, Assistant to the Director of  
Finance

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

**Attachments (1):**

**Attachment A:** FY 2024-25 Preliminary Engineer's Report (**Appendix A** is a separate attachment)