



AGENDA REPORT


TO: Jestin D. Johnson
City Administrator

FROM: Bradley Johnson
Finance Director

SUBJECT: FY 2026-27 Landscaping and Lighting
Assessment District
(LLAD) – Initiation

DATE: March 6, 2026

City Administrator Approval


Jestin Johnson (Apr 8, 2026 17:17:33 PDT)

Date: Apr 8, 2026

RECOMMENDATION

Staff Recommends That The City Council Adopt A Resolution Initiating The Fiscal Year (FY) 2026-27 Assessment Process For The City Of Oakland Landscaping And Lighting Assessment District (LLAD) And Authorizing The City Administrator To Order A Preliminary Engineer's Report.

EXECUTIVE SUMMARY

The proposed resolution will initiate the FY 2026-27 assessment process of the City of Oakland's Landscaping and Lighting Assessment District (LLAD) for inclusion in the FY 2026-27 property tax roll by authorizing the City Administrator to order the preparation of a preliminary Engineer's Report, which will set forth the LLAD findings and engineering analyses. This is the first of three resolutions required to approve the LLAD assessments. Detailed assessment data for all affected properties are due to the Alameda County Auditor-Controller's Office by August 10, 2026.

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 to finance the costs and expenses of landscaping and lighting in public areas, among other things as noted below. 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 public opportunity to comment.

The Act requires the City Council annually take actions to approve the LLAD assessments, including: 1) adopting a resolution initiating the process and ordering the preparation of an engineer's report; 2) adopting a resolution 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) adopting a

resolution confirming the engineer's report and levying the assessments. The proposed resolution achieves the first step in the assessment process.

ANALYSIS AND POLICY ALTERNATIVES

The policy recommendation in this report advances the Citywide priority of vibrant sustainable infrastructure through initiating the City in its annual process to approve LLAD assessments that fund and invest in the City's ongoing park infrastructure throughout the City's 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 38 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.

Annual LLAD Process and Timeline:

[The California Streets and Highways Code Sections 22620-22631](#) apply to all assessments levied and collected under the Act within an existing assessment district. The code describes the process requirements 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 benefiting properties within the LLAD, and a listing of each individual assessment. This step is the subject of this City Council report and resolution.
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 is the next step which staff will schedule as a separate item.
3. Conduct the public hearing allowing all interested parties to hear and be heard and adopt a resolution confirming the engineer's report information and the assessment levy within the LLAD for the fiscal year.

In compliance with the California Streets and Highways Code, the proposed resolution initiates the annual assessment process of the LLAD for the FY 2026-27 property tax roll by describing any proposed new improvements or substantial changes in existing improvements to the district and ordering the District Engineer to prepare and file with the City Clerk, a Preliminary Engineer's Report for the District. There have been no new improvements for the District or any substantial changes to existing improvements within the District in the past fiscal year. The

boundaries and improvements remain the same as those described in the FY 2025-26 Engineer's Report, which was approved by the City Council pursuant to Resolution [No. 90756 C.M.S.](#)

Upon fulfillment of the LLAD requirements, the City of Oakland must submit the detailed assessment data for all affected properties to the Alameda County Auditor-Controller's Office for inclusion in the FY 2026-27 property tax roll by the annual deadline of August 10, 2026.

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 initiates the City's annual LLAD process in order to levy the assessment for FY 2026-27. The annual revenues generated by the LLAD have remained stagnant due to the inability to adjust the assessment rates. As such, escalating landscaping and lighting 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. Sufficient funds are included 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

A public hearing for confirmation of the assessments will be noticed in the resolution of intention, which staff will bring to Council as a separate item at a later date.

COORDINATION

This report and legislation have been reviewed by the Office of the City Attorney and the Budget Bureau and prepared in coordination with Francisco & Associates (the City’s contractor that annually administers its special financing districts).

RACE AND EQUITY

The LLAD provides improvements to all residential and non-residential parcels within the City of Oakland, ensuring that public spaces, lighting, and community amenities are accessible and functional for residents of diverse backgrounds and abilities. By maintaining safe, well-lit streets and inclusive parks and facilities, the LLAD supports fair opportunities for all community members to enjoy social, recreational, and cultural activities, fostering well-being and quality of life across the City.

ACTION REQUESTED OF THE CITY COUNCIL

Staff Recommends That The City Council Adopt A Resolution Initiating The Fiscal Year (FY) 2026-27 Assessment Process For The City Of Oakland Landscaping And Lighting Assessment District (LLAD) And Authorizing The City Administrator To Order A Preliminary Engineer's Report.

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

Respectfully submitted,

Pooja Shrestha

[Pooja Shrestha \(Apr 1, 2026, 15:33:00 PDT\)](#)

POOJA SHRESTHA

Acting Finance Director, Finance Department

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