



CITY OF OAKLAND

# AGENDA REPORT

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

**FROM:** Bradley Johnson  
Finance Director

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

**DATE:** April 20, 2026

City Administrator Approval

  
Jestin Johnson (Apr 30, 2026 09:19:45 PDT)

Date: Apr 30, 2026

## **RECOMMENDATION**

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

- 1. Approving The City Of Oakland Landscaping And Lighting Assessment District Fiscal Year 2026-2027 Preliminary Engineer's Report;**
- 2. Declaring The Intention To Levy And Collect The Annual Landscaping And Lighting Assessment District Assessment For Fiscal Year 2026-2027; And**
- 3. Setting June 2, 2026 At 3:30 P.M. As The Date And Time For A Public Hearing**

## **EXECUTIVE SUMMARY**

This resolution represents the second step in the three-part process required to levy assessments for the City of Oakland's Landscaping and Lighting Assessment District (LLAD) for FY 2026–27. Following the Initiation Resolution, which authorized preparation of the Preliminary Engineer's Report, this action advances the annual assessment process by declaring the City Council's intention to levy the proposed assessments and establishing a public hearing to allow for review and input from affected property owners. Following the public hearing, the City Council may adopt a third and final resolution to confirm and levy the assessments.

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) 2026-27; and

Finance & Management Committee  
May 12, 2026

- Set June 2, 2026, 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 2026-27 assessments for the District.

Detailed assessment data for all affected properties are due to the Alameda County Auditor-Controller Agency 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 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 a 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 May 5, 2026, to initiate the FY 2026-2027 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 2, 2026.

## **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 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. The LLAD boundaries remain the same as those described in the FY 2025-26 Engineer’s Report approved by the City Council, pursuant to [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](#), the Council must adopt a resolution to initiate the annual assessment process of the LLAD for the FY 2026-27 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 May 5, 2026, and the legislative record for that item may be accessed here: File ID [26-0530](#).

The proposed resolution accepts the Preliminary Engineer’s Report (**Attachment A**), declares the intention to levy and collect assessments within the LLAD for FY 2026-27, and sets the date and time for the public hearing for the City Council to take final action regarding the FY 2026-27 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 2026-27 property tax roll by August 10, 2026.

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

<b>Table 1: Assessment Timeline and Key Dates</b>
<b>LLAD Initiation</b>
April 21, 2026, Finance and Management Committee [File ID <a href="#">26-0530</a> ]
May 5, 2026, City Council <a href="#">26-0530</a>
<b>LLAD Intention</b>
May 12, 2026, Finance and Management Committee
May 19, 2026, City Council
<b>LLAD Confirmation</b>
May 26, 2026, Finance and Management Committee
June 2, 2026, City Council
<b>Deadline to Submit Assessment to Alameda County</b>
August 10, 2026

**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 2026-27.

The proposed resolution states that the City Council does not intend to increase assessment rates for the FY 2026-27 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 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 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	\$1,174,173	\$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	<b>\$10,153,088</b>	<b>\$3,002,523</b>	<b>\$3,750,666</b>	<b>\$687,252</b>	<b>\$1,154,140</b>	<b>\$18,747,669</b>

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**

The adoption of this proposed resolution authorizes and describes the City’s intention 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 out pace 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**

<b>Fund Source</b>	<b>Organization</b>	<b>Account</b>	<b>Project</b>	<b>Program</b>	<b>Amount</b>
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 proposed resolution sets the date of the public hearing 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 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).

**RACE AND EQUITY**

The LLAD provides improvements to 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:

1. Approving The City Of Oakland Landscaping And Lighting Assessment District Fiscal Year 2026-2027 Preliminary Engineer's Report;
2. Declaring The Intention To Levy And Collect The Annual Landscaping And Lighting Assessment District Assessment For Fiscal Year 2026-2027; And
3. Setting June 2, 2026 At 3:30 P.M. As The Date And Time For A Public Hearing

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

Respectfully submitted,

  
Bradley Johnson (Apr 30, 2026 08:20:10 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)