

A Brief Overview of Landscaping and  
Lighting Assessment District (LLDs)  
&  
Initiating Proceedings for EBRPD's East  
Contra Costa County LLD

# The District receives funds from Taxes, Assessments, Fees & Charges:

comparative table of taxes, assessments, fees, and charges

Category	Examples		Benefit Criteria	Approval Threshold	Act of Payment
Special Tax (including Special Property Tax)	Parcel Tax for Fire Suppression	Special Purpose Tax for Transportation	Not Required	Two-thirds (Voters <sup>(2)</sup> )	Involuntary <sup>(1)</sup>
Special Assessment	Landscape & Lighting District for Park maintenance	1913/1915 Act Assessment District for Streets, Sewer, Water Infrastructure	Special <sup>(3)</sup>	Majority	Involuntary
General Tax	Basic Property Tax	Sales Tax	Not Required	Majority (Voters)	Involuntary <sup>(1)</sup>
Fees and Charges	Development Fee	Park Entrance Fee	Not Required <sup>(5)</sup>	Governing Body (or Voters)	Voluntary
Property-related Fees and Charges <sup>(4)</sup>	Fire Flow Charge	Unmetered Water Charge	Not Required <sup>(5)</sup>	Majority or two-thirds	Involuntary

What is a  
Landscaping  
& Lighting  
Assessment  
District  
(LLD)?

# Key word: *Assessment*

1996: the “Right  
to Vote on Taxes  
Act”

- Assessment is a levy or charge upon real property by an agency for a special benefit conferred upon the real property.

*Special Assessments*

*vs.*

*Special Taxes*

*vs.*

*Fees*

*different approval  
processes & ongoing  
administration*



# What constitutes Special Benefit??

- The benefit must be particular, “over and above” the general benefits provided to the public.
- The amount of the assessment must be proportional to the benefit derived.

A Lighting & Landscaping Assessment District can fund annual maintenance of landscaping, public lighting, sidewalks, curbs & gutters, and parks or recreational improvements.

# How to Define / Quantify that Special Benefit?

**The Assessment District Engineer's Report is the key to measuring and reflecting these special benefits.**

- Identify the parcels that will receive the special benefit.
- Identify the specific services or improvements being funded by the special assessment.
- Identify the special benefits that the properties within the assessment district will receive.
- Estimate / calculate the cost of services or improvements.
- Show direct connection between the benefits and the cost of the service.

# What is our Annual Timeline for LLD Adoption?

Board of Directors reviews and approves in multiple steps:

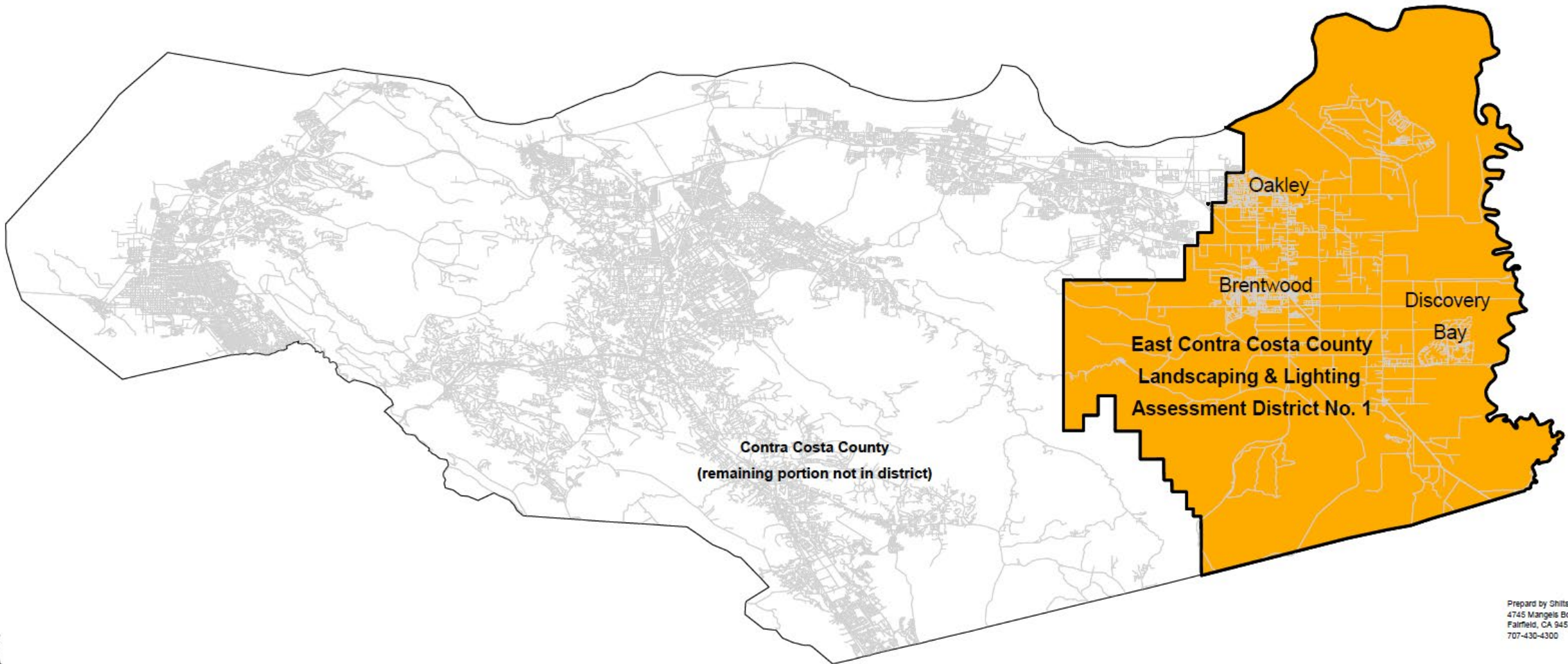
1. Board adopts Resolution Initiating Proceedings for both LLDs (*today*).
2. Board approves Engineer' Report and adopts Resolution of Intention for both LLDs (*May 21*)
3. Clerk of the Board publishes Notice of Public Hearing no less than 10 days before public hearing.
4. Board conducts Public Hearing and (unless 50% protest) orders Levy.
  - ECCC LLD – *June 18<sup>th</sup> at Big Break*
7. Levy submitted to County Auditors / Controllers Office.

# East Contra Costa County LLD Overview

The District is defined by the boundaries of the Liberty Union High School District, in east Contra Costa County

The acquisitions and improvements to be maintained, improved, and serviced by the assessments include parklands, trails, and related parkland access improvements throughout the District.

# East Contra Costa County LLD Map





# Today's actions for the East Contra Costa County LLD:

- Approve the attached Resolution which initiates the ECCC LLD process for the 2019-20 fiscal year;
- Appoint NBS as the Engineer of Work;
- Instruct NBS to prepare an Engineer's Report for Fiscal Year 2019-20.



# Next Board Actions:

Board approves Engineer' Report and adopts Resolution of Intention for both LLDs (*May 21*)

Board conducts Public Hearing and (unless 50% protest) orders Levy.

- ECCC LLD – *June 18<sup>th</sup> at Big Break*