



City Council Staff Report

Subject: Levy and Collection of Assessments for Landscape and Lighting Maintenance District No. 2 for Fiscal Year 2026/27

Date: June 9, 2026

Submitted By: Megan Bressem, Management Analyst
Daniel Choe, Administrative Services Deputy Director/City Treasurer

Department: Administrative Services - Finance

Recommendation:

Conduct a Public Hearing and Consider the Following Actions:

- A. Adopt a Resolution of the City Council of the City of Rocklin Ordering the Levy and Collection of Assessments for Landscape and Lighting Maintenance District No. 2 and Confirming a Diagram and Assessment.
- B. Adopt a Resolution of the City Council of the City of Rocklin Requesting the Collection of Taxes, Assessments and Liens on the 2026/27 Tax Roll (Landscape and Lighting Maintenance District No. 2).

Background:

In 1984, in accordance with the California Streets and Highways Code, Division 15, Part 2, section 22500 et seq. (the Landscaping and Lighting Act of 1972), the City of Rocklin established the Landscape and Lighting Maintenance District No. 2 (the District). The District was formed for the purposes of maintaining street lights, safety lighting, and all costs related to the maintenance of roadway landscaping located within the District. A map of the District is included on page 14 of the Engineer's Report (Attachment 3).

The Landscaping and Lighting Act of 1972 (the Act), identifies the process required to annually levy and collect assessments to meet the needs of the District. The Act requires an annual Engineer's Report to be prepared each fiscal year (FY) for which assessments are to be levied and collected. The report is to contain plans and specifications regarding improvements to be maintained, an estimated cost for maintaining the improvements, a diagram of the proposed assessment area and an assessment of the estimated costs.

For areas within the district created before the 1996/97 tax year, Proposition 218 requires any modification of assessment rates or methodologies to be brought to the voters. The maximum allowable tax for these areas has not changed since the 1996/97 tax year.

The maximum tax for areas annexed into the District after the 1996/97 tax year are based on a base year rate equivalent to the first year's actual utility and maintenance costs, increased by an annual 4% inflationary factor.

For FY 2026/27, budgeted expenses for the District exceed budgeted assessment revenue by \$364,300 due to increases in operating expenses. District reserves will cover the shortfall. The Engineer's Report (Attachment 3) shows that based on the budgeted needs of the District, and depending on location, the District's assessment rate for FY 2026/27 will be between \$5 and \$1,648.51.

Pursuant to the Act, in order for the City to levy and collect assessments for FY 2026/27 to pay for the cost of maintaining street lights, safety lighting, and roadway landscaping for the District, it is necessary for the City Council to request the preparation of an Engineer's Report, approve or modify and approve the completed Engineer's Report, declare an intent to levy and collect assessments, and set and hold a hearing.

On March 24, 2026, the City Council adopted Resolution No. 2026-025, which ordered the preparation of the Engineer's Report. On May 12, 2026, the City Council adopted Resolutions No. 2026-057 and No. 2026-058, which approved the report and set the public hearing for June 9, 2026. A Notice of Public Hearing was published in the Placer Herald on May 22, 2026.

This item includes two resolutions for adoption. Resolution A (Attachment 1) would authorize staff to request that Placer County attach property tax liens ordering the levy and collection of assessments for the District and confirm a diagram and assessment. Resolution B (Attachment 2) is required by Placer County to levy and collect assessments and place liens on the 2026/27 tax roll on the City's behalf. It also indemnifies the County for any errors in those tax rolls submitted by the City.

Adoption of the attached resolutions will allow the City to levy and collect assessments for Fiscal Year 2026/27 for the cost of maintaining street lights, safety lighting, and roadway landscaping for the District.

Fiscal Impact:

Total assessment revenue for FY 2026/27 is proposed to be set at approximately \$2,906,200 to meet the operational needs of the District. Based on the District's budget, this level of funding will leave the District with a deficit of \$364,300 for FY 2026/27. The deficit will be covered by the existing fund balance.

ATTACHMENTS:

1. [Resolution A](#)
2. [Resolution B](#)
3. [LLMD No. 2 Engineer's Report](#)