



City of Grass Valley City Council Agenda Action Sheet

Title: Adopt ten Resolutions confirming the Engineer's Reports, approving the assessment diagrams and annual assessment levies, and requesting the Nevada County Auditor-Controller to place the Fiscal Year 2026-27 assessments for the City's Landscaping and Lighting Districts (LLDs) and Benefit Assessment Districts (BADs) on the property tax roll.

CEQA: Not a Project.

Recommendation: That the City Council:

1. Hold a public hearing regarding the proposed assessments for Fiscal Year 2026-27; and
2. Adopt the following resolutions related to the Commercial Landscaping and Lighting District (District No. 1988-1):
 - a. Resolution No. 2026-35 - Confirming the diagram and assessment, and levying the assessment for FY 2026-27
 - b. Resolution No. 2026-36 - Requesting the County Auditor to place the assessment on the tax roll for District No. 1988-1
3. Adopt the following resolutions related to the Residential Landscaping and Lighting District (District No. 1988-2):
 - a. Resolution No. 2026-37 - Confirming the diagram and assessment, and levying the assessment for FY 2026-27
 - b. Resolution No. 2026-38 - Requesting the County Auditor to place the assessment on the tax roll for District No. 1988-2
4. Adopt the following resolutions related to the Morgan Ranch Unit 7 Benefit Assessment District (District No. 2003-1):
 - a. Resolution No. 2026-39 - Confirming the diagram and assessment, and levying the assessment for FY 2026-27
 - b. Resolution No. 2026-40 - Requesting the County Auditor to place the assessment on the tax roll for District No. 2003-1
5. Adopt the following resolutions related to the Morgan Ranch West Assessment District (District No. 2010-1):
 - a. Resolution No. 2026-41 - Confirming the diagram and assessment, and levying the assessment for FY 2026-27
 - b. Resolution No. 2026-42 - Requesting the County Auditor to place the assessment on the tax roll for District No. 2010-1

6. Adopt the following resolutions related to the Ridge Meadows Assessment District (District No. 2016-1):
 - a. Resolution No. 2026-43 - Confirming the diagram and assessment, and levying the assessment for FY 2026-27
 - b. Resolution No. 2026-44 - Requesting the County Auditor to place the assessment on the tax roll for District No. 2016-1
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Prepared by: Jennifer Styczynski, Finance Director

Council Meeting Date: 07/14/2026

Date Prepared: 07/07/2026

Agenda: Public Hearing

Discussion: The recommended actions complete the annual process for levying assessments for the City's Landscaping and Lighting Districts (LLDs) and Benefit Assessment Districts (BADs) for Fiscal Year (FY) 2026-27. These assessments fund ongoing maintenance, services, and improvements identified in the respective Engineer's Reports and are collected in two installments with property tax bills.

For FY 2026-27, assessments in certain districts have been increased by up to 2.7%, consistent with the February 2026 Consumer Price Index (CPI) for Pacific Cities-West, as authorized by the applicable Engineer's Reports. In addition, several districts will use available fund balances to offset a portion of annual costs, reducing the need for larger assessment increases.

The proposed assessments for each district are summarized below:

- Whispering Pines

Assessments are allocated using a combination of each parcel's net area and Whispering Pines Lane frontage. The FY 2026-27 proposed total assessment is \$31,644.80, compared with \$30,813.00 in FY 2025-26.

- Litton Business Park

Assessments are allocated equally by development area, with subdivided parcels paying a proportional share. The FY 2026-27 proposed total assessment is \$7,123.20, or \$374.90 per development area.

- Morgan Ranch

Assessments are allocated equally among all dwelling units. The FY 2026-27 proposed assessment is \$80.46 per dwelling unit, resulting in a total assessment of \$30,896.64, compared with \$30,082.56 in FY 2025-26.

- Ventana Sierra

Assessments are allocated equally among all dwelling units. The FY 2026-27 proposed assessment is \$330.58 per dwelling unit, resulting in a total assessment of \$6,281.02, compared with \$4,450.94 in FY 2025-26.

- Scotia Pines

Assessments are allocated equally among all dwelling units. The FY 2026-27 proposed assessment is \$88.72 per dwelling unit, resulting in a total assessment of \$4,879.60, compared with \$4,782.00 in FY 2025-26.

- Morgan Ranch West LLD

Assessments are allocated equally among all dwelling units. The FY 2026-27 assessment remains unchanged at \$20.00 per dwelling unit, for a total assessment of \$500.00, the same as FY 2025-26.

- Ridge Meadows LLD

Assessments are allocated equally among all dwelling units. The FY 2026-27 proposed assessment is \$283.78 per dwelling unit, resulting in a total assessment of \$10,499.86, compared with \$9,500.12 in FY 2025-26.

- Loma Rica Ranch LLD

Assessments are allocated equally among all dwelling units. The FY 2026-27 assessment remains unchanged at \$684.02 per dwelling unit, for a total assessment of \$160,060.68, the same as FY 2025-26.

- Morgan Ranch Unit 7 BAD

Assessments are allocated equally among all dwelling units. The FY 2026-27 assessment remains unchanged at \$20.00 per dwelling unit, for a total assessment of \$480.00, the same as FY 2025-26.

- Morgan Ranch West BAD

Assessments are allocated equally among all dwelling units. The FY 2026-27 assessment remains unchanged at \$30.00 per dwelling unit, for a total assessment of \$750.00, the same as FY 2025-26.

- Ridge Meadows BAD

Assessments are allocated equally among all dwelling units. The FY 2026-27 assessment remains unchanged at \$18.92 per dwelling unit, for a total assessment of \$700.04, the same as FY 2025-26.

Council Goals/Objectives: The annual assessment process supports the City Council's Strategic Plan goal of City Infrastructure Investment by providing a sustainable funding source for the maintenance of neighborhood-specific infrastructure and services.

Fiscal Impact: The proposed Fiscal Year 2026-27 assessments total \$253,815.84, an increase of \$164,850.76 from the Fiscal Year 2025-26 total of \$88,965.08. The increase is primarily attributable to the addition of the Loma Rica Ranch District to Assessment District No, 1988-2, Residential Landscaping and Lighting District, which accounts for \$160,060.68 of the increase. The remaining increase of \$4,790.08 is the result of Consumer Price Index (CPI) adjustments applied in certain districts, while assessments in other districts remain unchanged from the prior year.

Reviewed by: Interim City Manager

Attachments: Ten (10) Resolutions
Five (5) Engineer's Reports
Prop 218 Compliance Certification 26-27