



## City of Grass Valley City Council Agenda Action Sheet

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**Title:** Direction to file annual reports for Landscaping and Lighting Districts (LLD) and Benefit Assessment Districts (BAD) for Fiscal Year 2026-27

**Recommendation:** It is recommended that the City Council adopt five Resolutions (2026-16, 2026-17, 2026-18, 2026-19, and 2026-20) directing the filing of the annual reports for Landscaping and Lighting Districts (LLD) - Annual Assessments for Fiscal Year 2026-27 and Benefit Assessment Districts (BAD) - Annual Assessments for Fiscal Year 2026-27.

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**Prepared by:** Jennifer Styczynski, Finance Director

**Council Meeting Date:** 05/26/2026

**Date Prepared:** 05/19/2026

**Agenda:** Consent

**Discussion:** To continue funding the maintenance of improvements within the City's Landscaping and Lighting Districts and Benefit Assessment Districts, an annual assessment must be levied and submitted to the Nevada County Tax Roll. The revenues from the Landscaping and Lighting District assessments support the maintenance of landscaping, related structures, landscape utilities, street lighting, and administrative costs within each district. The revenues from the Benefit Assessment District assessments cover storm drain maintenance and administrative costs within their respective districts.

Directing the City Engineer to prepare the annual reports is the first step in the process of placing these assessments on the tax roll.

**Council Goals/Objectives:** The Landscape and Lighting Districts and Benefit Assessment Districts annual assessments supports the Strategic Plan - City Infrastructure Investment by covering costs for community-specific structures and services.

**Fiscal Impact:** To be determined once the reports are completed.

**Funds Available:** N/A

**Account #:** N/A

**Reviewed by:** City Manager

**Attachments:** Resolutions (5)