



**TOWN OF LOS GATOS  
COUNCIL AGENDA REPORT**

MEETING DATE: 04/21/2026

ITEM NO: 6

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DATE: April 21, 2026  
TO: Mayor and Town Council  
FROM: Chris Constantin, Town Manager  
SUBJECT: **Adopt a Resolution Describing Improvements and Directing the Preparation of the Town Engineer's Report for Fiscal Year 2026-27 for Landscape and Lighting Assessment Districts No. 1 and 2**

**RECOMMENDATION:** Adopt a Resolution describing improvements and directing the preparation of the Town Engineer's Report for Fiscal Year 2026-27 for Landscape and Lighting Assessment Districts No. 1 and 2.

**FISCAL IMPACT:**

The Town's Landscape and Lighting Assessment Districts are funded through assessments levied on property owners and do not impact the Town's General Fund. This action initiates the annual Engineer's Report process and does not establish or modify assessment rates. Any proposed changes to district budgets or assessment rates will be presented in the Engineer's Report for Council consideration.

**STRATEGIC PRIORITY:**

This item does not directly address a Strategic Priority; however, it aligns with the Core Goal of Fiscal Stability. Specifically, property owners are assessed for the specific benefit they derive from open space and public space near their residence, reducing the General Fund burden for these services.

**PREPARED BY:** Paul Gonia  
Project Analyst

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Reviewed by: Town Manager, Assistant Town Manager, Town Attorney, and Administrative Services Director

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SUBJECT: Adopt a Resolution Describing Improvements and Direct Preparation of the  
Town Engineer's Report for Fiscal Year 2026-27 for Landscape and Lighting  
Assessment Districts No. 1 and 2

DATE: April 21, 2026

BACKGROUND:

The California Landscaping and Lighting Act of 1972 (Streets and Highways Code Section 22500-22679) (Act) allows local government agencies to form assessment districts for the purpose of financing the costs and expenses for landscaping and lighting public areas.

In the early 1990s, the Town established two Landscape and Lighting Districts (Districts), consisting of six benefit zones. District No. 1 includes five benefit zones: Blackwell Drive, Hillbrook, Kennedy Meadows, Santa Rosa Heights, and Vasona Heights. District No. 2 includes the Gemini Court Benefit Zone. Diagrams of each zone are included in Exhibit A of Attachment 1. Property owners within each district pay an annual assessment on their property tax bill to fund the maintenance of common area landscaping and lighting.

Each year, the Town Council levies the assessments and reauthorizes the districts through the adoption of resolutions following a public hearing. This annual process is required by the Landscaping and Lighting Act and includes the following steps and proposed schedule.

1. Council considers the adoption of a Resolution describing the improvements and directing the preparation of the Engineer's Report for Fiscal Year 2026-27 – **April 21, 2026.**
2. Council considers the adoption of Resolutions Approving the Fiscal Year 2026-27 Engineer's Report, stating the Intention to Levy and Collect Assessments, and Setting a Public Hearing to Consider the Proposed Assessments – **May 5, 2026.**
3. Council conducts the public hearing and then considers the adoption of a resolution confirming the assessment diagrams and authorizing the levy and collection of assessments for Fiscal Year 2026-27 – **June 16, 2026.**

Provisions of SB 919 (the Proposition 218 Omnibus Implementation Act) adopted by the California State Legislature in 1997 (Chapter 38, Stats. 1997) are implemented during the renewal process. Proposition 218 becomes applicable only when increases in the current assessment rates are contemplated, due primarily to rising maintenance costs and increases in the costs of water and power. If that were to take place, the above noted process would be modified by introducing a mail-in balloting procedure for each zone that begins after the items in Step 2 are approved by Council and concludes at the close of the public hearing.

At the conclusion of Step 3, staff transmits the assessment amounts to the County Assessor, which appears as a separate item on the property tax bill for each parcel.

Upon fulfillment of these requirements, the Town must submit the Resolution confirming the assessments to the County of Santa Clara for inclusion on the Fiscal Year 2026-27 property tax roll.

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Town Engineer's Report for Fiscal Year 2026-27 for Landscape and Lighting  
Assessment Districts No. 1 and 2

DATE: April 21, 2026

DISCUSSION:

The Landscaping and Lighting Act requires the Town Council to adopt a resolution describing any proposed new improvements or substantial changes to existing improvements and directing the preparation of an Engineer's Report. The Engineer's Report shall identify the assessment district and applicable fiscal year, and include: (1) plans and specifications for proposed improvements, (2) estimated improvement costs, (3) a diagram of the assessment district, (4) an assessment allocating those costs, and (5) if applicable, the estimated principal amount of any bonds or notes to be issued.

For FY 2026-27, no new improvements or substantial changes to existing improvements are proposed for any of the Assessment Districts. The Districts will continue to fund ongoing public landscaping and lighting services within their respective boundaries.

In accordance with Streets and Highways Code Section 22622, the attached resolution confirms the existing improvements (services) and directs the preparation of the Engineer's Report for FY 2026-27.

CONCLUSION:

Staff recommends that Town Council adopt a Resolution describing improvements and directing the preparation of the Town Engineer's Report for Fiscal Year 2026-27 for Landscape and Lighting Assessment Districts No. 1 and 2 in compliance with California Streets and Highways Code section 22622.

ENVIRONMENTAL ASSESSMENT:

This action is not a project under CEQA pursuant to CEQA Guidelines sections 15378(b)(4) and 15378(b)(5) because it initiates the annual assessment district reporting process and does not commit the Town to a specific physical project or physical change in the environment.

Attachments:

1. Resolution Describing Improvements and Directing Preparation of Engineer's Report for Fiscal Year 2026-27 with Exhibit A