

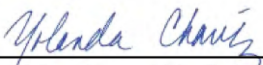
0220-03145-0413

**T R A N S M I T T A L**

TO The City Council	DATE 12-11-25	COUNCIL FILE NO.
FROM Proposition K - L.A. For Kids Steering Committee		COUNCIL DISTRICT Various

At its meeting held on December 11, 2025, the L.A. for Kids Steering Committee (LAFKSC) adopted the attached Resolution to Initiate Proceedings for the 2026-27 Proposition K Assessment, which is hereby transmitted for City Council consideration. Approval of this report will initiate proceedings to levy the annual \$25 million Proposition K assessment which will be used to fund acquisitions and capital improvements to parks, recreational, and community facilities serving youth citywide.

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\_\_\_\_\_  
*for* Matthew W. Szabo  
City Administrative Officer  
Chair, L.A. for Kids Steering Committee

CITY OF LOS ANGELES  
INTER-DEPARTMENTAL CORRESPONDENCE

Date: December 11, 2025

To: Honorable Members of the City Council

From: L.A. for Kids Steering Committee  
Matthew W. Szabo, City Administrative Officer  
Sharon Tso, Chief Legislative Analyst  
Matt Hale, Office of the Mayor

Subject: **RESOLUTION TO INITIATE PROCEEDINGS FOR THE 2026-27 PROPOSITION K ASSESSMENT SUMMARY**

In 1996, City voters adopted Proposition K: the L.A. for Kids Program. The measure provides \$25 million in assessment funds per year for 30 years for acquisition and capital improvements to parks, recreation, and community facilities serving youth citywide. The Landscaping and Lighting Act of 1972, which is the legal basis for Proposition K, requires that the City Council go through certain procedures to levy the assessment on an annual basis.

The first stage is for the City Council to adopt a Resolution to Initiate Proceedings. This Resolution instructs the City Engineer to present a report to the City Council which describes the improvements to be undertaken in the upcoming fiscal year. It is recommended that the Resolution to Initiate Proceedings be adopted so that the annual assessment process can begin. The attached resolution was approved by the L.A. for Kids Steering Committee at its meeting on August 29, 2024, for transmittal to the City Council.

After adoption of this Resolution, the City Council will have to take the following steps to levy the Proposition K assessment for fiscal year 2026-27: adopt an annual expenditure plan, adopt the City Engineer's report, adopt an Ordinance of Intention to Levy, hold a public hearing, and adopt an Ordinance Confirming the Assessment.

**RECOMMENDATION**

ADOPT the attached Resolution to Initiate Proceedings for the 2026-27 Proposition K assessment which instructs the City Engineer to present a report to the City Council which describes the acquisition and capital improvements to parks and recreational and community facilities serving youth citywide to be undertaken in the upcoming fiscal year, pursuant to the Landscaping and Lighting Act of 1972.

## **FISCAL IMPACT STATEMENT**

Approval of this report will initiate proceedings to levy the annual \$25 million Proposition K assessment which will be used to fund acquisitions and capital improvements to parks and recreational and community facilities serving youth citywide.

**RESOLUTION INITIATING PROCEEDINGS TO LEVY AND COLLECT THE  
ANNUAL ASSESSMENT FOR FISCAL YEAR 2026-27 FOR  
CITY OF LOS ANGELES LANDSCAPING AND LIGHTING DISTRICT 96-1**  
*PURSUANT TO PROVISIONS OF  
THE LANDSCAPING AND LIGHTING ACT OF 1972  
(CALIFORNIA STREETS AND HIGHWAYS CODE  
SECTIONS 22500-22679)*

WHEREAS, on November 5, 1996, voters in the City of Los Angeles approved Proposition K (also known as the L.A. for Kids Program), which authorizes the formation of City of Los Angeles Landscaping and Lighting District No. 96-1 and approves the levy and collection of an annual assessment of \$25 million within the District for a period of thirty years for the purpose of funding the acquisition, development, improvements, restoration and maintenance of parks, open spaces, recreation and community facilities; and

WHEREAS, the L.A. for Kids Program was approved by a majority of voters prior to the effective date of Proposition 218, and is therefore exempt from the requirements of Proposition 218; and

WHEREAS, the L.A. for Kids Program is based on the Landscaping and Lighting Act of 1972, which provides provisions for the City to levy an annual assessment to fund acquisition, development, improvements, restoration and maintenance of parks, open spaces, recreation and community facilities in the City, on the basis of benefits received by property owners; and

WHEREAS, the Landscaping and Lighting Act of 1972 requires that the assessment be levied on an annual basis and that the Council adopt a Resolution Initiating Proceedings to begin the annual process.

NOW THEREFORE, the City Council of the City of Los Angeles resolves that the City Engineer be ordered, in collaboration with the Office of the City Administrative Officer, pursuant to Section 22622 of the Streets and Highways Code, to prepare and file a report for fiscal year 2026-27 of the L.A. for Kids Program, including a one year plan, and to include recommendations from the L.A. for Kids Steering Committee. The improvements to be undertaken for fiscal year 2026-27 include competitive grant projects, local and regional park and recreation projects and community facility projects specified in Proposition K, and acquisition of land specified in Proposition K.

I hereby certify that the foregoing Resolution was passed by the Council of the City of Los Angeles at its meeting of \_\_\_\_\_.

Patrice Lattimore, City Clerk

By: \_\_\_\_\_  
Deputy

Date: \_\_\_\_\_

Council File No. \_\_\_\_\_