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# CITY OF POMONA

## PHILLIPS RANCH ASSESSMENT DISTRICT OVERSIGHT COMMITTEE

### AGENDA REPORT

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December 2, 2025

To: Phillips Ranch Assessment District Oversight Committee

From: Meg McWade, Public Works Director

Submitted By: Shandy Dittman, Public Works Fiscal and Project Manager

**SUBJECT: COMMERCIAL PROPERTY ASSESSMENT CALCULATION  
REVIEW**

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#### **RECOMMENDATION:**

It is recommended that the Phillips Ranch Assessment District Oversight Committee review the methodology for calculating property assessments for categories other than single-family residential / condominiums, with such calculations based on parcel acreage rather than number of businesses on said parcel.

#### **EXECUTIVE SUMMARY:**

This report provides information on the calculations for any property that is not single-family residential or condominiums. These calculations are assessed based on the parcel's acreage, regardless of number of businesses operating on the parcel. As with any property tax assessments, any change to the calculation that results in an increased assessment is subject to a vote of affected properties through Proposition 218 process.

#### **DISCUSSION:**

The City of Pomona established the Consolidated Citywide Street Lighting and Landscaping Maintenance District to provide dedicated funding for the ongoing maintenance of improvements and amenities that benefit the parcels within the District. The City prepares an Engineer's Report annually and holds a public hearing to allow the property owners within the District to address the City Council prior to the annual levy of the assessments.

The Phillips Ranch Assessment District Oversight Committee requested an explanation of how assessments for commercial properties are calculated. Section 22573 of the Landscape and Lighting Act of 1972 requires that maintenance assessments be levied according to benefit rather than according to assessed or "market" value. The calculation used to determine the benefit depends on the zone in which the property is located. The Phillips Ranch area consists mainly of single-family residences, which are assessed on a **Dwelling Unit** basis of \$277.81. Non-single-family residence properties, such as commercial, industrial, and multi-family residential

(apartments), are assessed on an **Acreage** basis, at the current rate of \$636.63 per acre, which was established more than 30 years ago.

The Committee requested clarification on whether more commercial businesses on the same parcel increase the assessment. It does not. The number of businesses on a parcel does not change the assessment amount.

Prepared by:

Christine Valerio, Management Analyst

**ATTACHMENTS:**

- Attachment No. 1 – FY25-26 Citywide Landscaping and Street Lighting Maintenance District  
Assessment Diagrams (Zones A & B) and Assessment Rate Summary
- Attachment No. 2 – Assessment Calculations
- Attachment No. 3 – Commercial Property Parcel Data