

Aerial view of Phillips Ranch, City of Pomona  
via Google Earth

# CITY OF POMONA

*Benefit Analysis for:*

## Phillips Ranch Landscaping and Lighting Assessment District

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# 1. INTRODUCTION

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## 1.1 District History

Phillips Ranch is a master-planned community which began to develop in 1964. It is located in the triangle area of the City of Pomona between the Pomona Freeway (State Route 60), the Orange Freeway (State Route 57), and the Chino Valley Freeway (State Route 71). Phillips Ranch is approximately four miles southwest of downtown Pomona.

The City of Pomona (the “City”) established a Consolidated Citywide Assessment District (“Consolidated District”) in July of 1990, which was made up of six individual Street Lighting and Landscape Maintenance Districts. The Consolidated District was established pursuant to the Landscaping and Lighting Act of 1972 which is Part 2, Division 15 of the California Streets and Highways Code (the “Act”) to provide a source of funding of the on-going maintenance of the improvements within the previously established districts. The existing districts became known as Zone A through F of the new Consolidated District, of which, the area of Phillips Ranch was included in two separate zones, Zones A & B (the “Zones”).

While costs have continued to increase since 1990, there has not been an increase in the assessment rates since 1990. An attempt to increase assessment rates in order to maintain then-current maintenance service levels by conducting an assessment increase protest proceeding under (Prop 218) failed in 2008. Since 2008, the infrastructure and landscape have aged and reductions in maintenance levels have been made as a result of the lack of funding.

In April of 2018, the City Council approved the formation of the Phillips Ranch Ad Hoc Committee (the “Committee”) for the purpose of recommending changes to the Zones of the Consolidated District including changes in service levels and proposing an assessment increase to fund the increased levels of service. The Committee is a citizens group and its members meet regularly to develop and implement strategies to maintain and/or improve service levels in the Zones of the Consolidated District. In 2019, a protest ballot proceeding was completed in a second attempt to increase assessment rates, but that effort was also unsuccessful. Since that time, the Committee has continued to meet and work with fellow property owners to ensure their voices are heard and the needs of the community are met.

## 1.2 Purpose of Report

This report is a preliminary draft to be used as the first step toward a new assessment district that will potentially replace Zones A & B of the existing Consolidated District: the proposed Phillips Ranch Landscape and Lighting Maintenance Assessment District (“Phillips Ranch LLMD”). The Phillips Ranch LLMD will fund certain landscaping and lighting services (the “Improvements”) as described in Section 2 of this Report through an assessment.

An assessment is defined as *“any levy or charge upon real property by an agency for a special benefit conferred upon the real property”*.<sup>1</sup> A special benefit is defined as *“a particular and distinct benefit over and above general benefits conferred on real property located in the district or to the public at large.”*<sup>1</sup> General enhancement of property value does not constitute a special benefit. General benefits are not restricted to benefits conferred only on persons and property outside the assessment district but can include benefits conferred on real property located within the district or to the “public at large.” The “public at large”

includes all members of the public, comprising those who live, work, and shop within the district, and not simply transient visitors.<sup>ii</sup>

It is required under the law to separate the general benefits from special benefits as only the proportionate share of the District's costs that provide special benefits may be recouped from the levy and collection of assessments. The proportionate share of District costs related to general benefits must be funded by means other than assessments. To levy an assessment, the City has a constitutional burden to demonstrate the following: (1) the proposed maintenance of the improvements will confer special benefits on parcels to be assessed; (2) the amount of proposed assessment on each parcel will be proportional to the entirety of the costs of maintenance; and (3) no assessment will exceed the reasonable cost of the proportional special benefits conferred on each parcel. This report presents an analysis and quantification of the special and general benefits accruing to the parcels within the District as a result of the proposed maintenance and operation of the Improvements.

The proposed assessment is subject to the substantive and procedural requirements described in Section 4, Article XIII D of the California Constitution ("Article XIII D"). Designations, categories, rates, amounts, and improvements are all subject to change as the data is audited and the analysis is reviewed, finalized, and eventually memorialized in the Engineer's Report that will be presented to City staff, the City Council and property owners within the District.

## **1.3 Legislative Context**

### **1.3.1 CALIFORNIA CONSTITUTION AND PROPOSITION 218**

In 1996, California Voters adopted Proposition 218, known as the "Right to Vote on Taxes Act," which added Articles XIII C and XIII D to the California Constitution. Article XIII D established new substantive and procedural requirements on agencies for levying special assessments.

Article XIII D imposes four basic substantive requirements on assessments.<sup>iii</sup>

- (1) All parcels that will have a special benefit conferred upon them and upon which an assessment will be imposed must be identified;
- (2) The general benefits must be distinguished from the special benefits conferred on the parcels;
- (3) The proportionate special benefit derived by each parcel must be determined in relationship to the entirety of the capital improvement, the maintenance and operation expenses of the public improvement, or the cost of the property related service being provided; and
- (4) The amount assessed to a parcel must not exceed the reasonable cost of the proportional special benefit conferred on that parcel and does not include any costs attributable to the general benefit.

Article XIII D also places procedural requirements on assessments, which includes preparing an engineer's report, proving written notice to property owners, holding a public hearing, and providing for a protest ballot proceeding.

## 1.4 Court Rulings

Since the initial passage of Proposition 218, several court rulings have helped provide context and direction on the practical implementation procedures and requirements for levying assessments. Several of the key concepts from these rulings are summarized below.

### 1.4.1 GENERAL BENEFIT

Article XIII D requires an agency to separate the general benefits from the special benefits conferred because only special benefits are assessable.

The Court of Appeal in *Golden Hills Neighborhood Assn., Inc. v. City of San Diego* (2011) (*Golden Hills*)<sup>v</sup> clarified this concept by stating, “*Separation and quantification of general and special benefits must be accomplished by apportioning the cost of a service or improvement between the two and assessing property owners only for the portion of the cost representing special benefits.*”

The Court of Appeal in *Beutz v. County of Riverside* (2010)<sup>v</sup> (*Beutz*) quoted from the Legislative Analyst’s Office pamphlet titled “Understanding Proposition 218” which states an agency must, “*estimate the amount of special benefit landowners would receive from the project or service, as well as the amount of ‘general benefit.’ This step is needed because Proposition 218 allows local government to recoup from assessments only the proportionate share of cost to provide the special benefit.*”

The Court in *Beutz* furthered this idea stating, “*Separating the general from the special benefits of a public improvement project and estimating the quantity of each in relation to the other is essential if an assessment is to be limited to the special benefits.*”

The Court of Appeal in *Silicon Valley Taxpayers’ Association Incorporated v. Santa Clara County Open Space Authority* (2008)<sup>vi</sup> clarified that general benefits are not restricted to benefits conferred only on persons and property outside the assessment district but can include benefits both conferred on real property located in the district or to the public at large. The court defined the “public at large” as comprising all members of the public, including those who live, work, and shop within the district, and not simply transient visitors.

The Court of Appeal again reiterated the need to separate, quantify and apportion costs to general benefits from the improvements in *Broad Beach Geologic Hazard Abatement District v 31506 Victoria Point LLC*,<sup>vii</sup> stating “*The District cites no authority, and we are aware of none, suggesting that an agency’s subjective intent determines the need to account for general benefits.*”

### 1.4.2 BENEFIT-BASED NOT COST-BASED

In *Bonander v. Town of Tiburon* (2009) (*Tiburon*),<sup>viii</sup> the Court of Appeal clarified the idea that assessments must be apportioned based upon benefit rather than cost. The Court stated, “*Proportionate special benefit is the basis upon which a project’s total assessable costs are apportioned among parcels within an assessment district.*”

The assessment on a particular property cannot be based on the relative cost of the improvements, but rather the special benefit conferred on such property. The Court in *Tiburon* also stated, “*an assessment represents the entirety of the cost of the improvement or property-related service, less any amount*

*attributable to general benefits (which may not be assessed), allocated to individual properties in proportion to the relative special benefit conferred on the property.”*

### **1.4.3 PUBLIC PROPERTY**

Section 4, Subdivision (a) of Article XIII D states, in part, *“Parcels within a district that are owned or used by any agency, the State of California or the United States shall not be exempt from assessment unless the agency can demonstrate by clear and convincing evidence that those publicly owned parcels in fact receive no special benefit.”* Historically there had been differing opinions about whether this requirement that publicly owned property should not be exempt actually meant those properties must be assessed.

The Court of Appeal in *Manteca Unified School District v. Reclamation District No. 17 et al* (2017) (*Manteca*)<sup>x</sup> clarified this issue by stating, *“section 4, subdivision (a) of article XIII D of the California Constitution unambiguously conditions any continuing benefit assessment exemption on a showing by clear and convincing evidence of no special benefit.”*

The Court of Appeal provided additional context to this issue in *Broad Beach Geologic Hazard Abatement District v 31506 Victoria Point LLC*, stating *“The benefit here – the provision of a wide sandy beach – is the heart of the District’s proposed project, not a mere condition for approval or required consideration by a state agency. That state agencies acted to ensure the project does not cut off the public’s access to a public beach does not transform the improvement project’s general benefits into costs. Were it otherwise, virtually any improvement to a public street or public park that provided a degree of special benefits could be fully funded by a special assessment based on the claim that public access to the improvement could not be restricted, and thus that any benefit to the public should be seen as a cost rather than a general benefit. That is not the law.”*

### **1.4.4 IMPRECISION**

The Court in *Tiburon* acknowledged the difficulty of trying to precisely assign and measure special benefit, stating, *“Any attempt to classify special benefits conferred on particular properties and to assign relative weights to those benefits will necessarily involve some degree of imprecision.”*

The Court in *Tiburon* went on to say that a formula assigning equal weight to different special benefits *“may be a legally justifiable approach to measuring and apportioning special benefits, [but] it is not necessarily the only valid approach. Whichever approach is taken to measuring and apportioning special benefits, however, it must be both defensible and consistently applied.”*

## 2. IMPROVEMENTS

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The City wishes to fund the following Improvements:

- Street Lighting
- Trees, Landscape and Open Space Maintenance

The services and maintenance activities listed above are collectively referred to as the “Improvements.” Maps of these improvements can be found in Appendix A.

### 2.1 Street Lighting

The City wishes to fund street lighting throughout the Phillips Ranch LLMD.

### 2.2 Trees, Landscape, and Open Space Maintenance

The City wishes to fund maintenance of trees and landscape throughout the Phillips Ranch LLMD located in the public right-of-way areas, as well as open space and green-belt areas dispersed throughout the Phillips Ranch LLMD.

### 3. ESTIMATED BUDGET

#### 3.1 Estimated Budget

In order to estimate the budget, the rates have the CPI added from 1994 as a catch-up for Fiscal Year 2019/20 and then increase the rates based on the change in the CPI in the following years. The table below show the percentage change in the CPI each year.

Los Angeles Area Consumer Price Index		
Year	Annual CPI	Percent Change <sup>(1)</sup>
1994	152.300	
1995	154.600	1.51%
1996	157.500	1.88%
1997	160.000	1.59%
1998	162.300	1.44%
1999	166.100	2.34%
2000	171.600	3.31%
2001	177.300	3.32%
2002	182.200	2.76%
2003	187.000	2.63%
2004	193.200	3.32%
2005	201.800	4.45%
2006	210.400	4.26%
2007	217.338	3.30%
2008	225.008	3.53%
2009	223.219	-0.80%
2010	225.894	1.20%
2011	231.928	2.67%
2012	236.648	2.04%
2013	239.207	1.08%
2014	242.434	1.35%
2015	244.632	0.91%
2016	249.246	1.89%
2017	256.210	2.79%
2018	265.962	3.81%
2019	274.114	3.07%
2020	278.567	1.62%
2021	289.244	3.83%

(1) The percent change in CPI is based upon the annual change in the Consumer Price Index for all Urban Consumers, for the Los Angeles-Long Beach-Anaheim CA region compared year over year.

<b>City of Pomona Phillips Ranch Landscape and Lighting Maintenance District Beginning Budget</b>	
PERSONNEL, ADMINISTRATION AND OVERHEAD COSTS	\$305,233.61
NON-PARK LANDSCAPE AND OPEN SPACE MAINTENANCE	
Water	237,279.01
Maintenance Contract Costs	541,527.70
General Maintenance/Repairs	46,324.24
County Weed Abatement	21,091.47
Entry Monument	10,545.73
Bee Removal	2,109.15
Subtotal	\$858,877.30
TREE MAINTENANCE	\$380,210.61
LIGHTING	
Equipment Repairs and Maintenance	14,764.03
Electricity	40,073.79
Subtotal	\$54,837.82
BUDGET TOTAL	\$1,599,159.33
Operating Reserve	\$79,957.96
Capital Reserve	159,915.94
District Shortfall	0.00
Less General Benefit Portion	(47,558.74)
<b>BALANCE TO BE ASSESSED</b>	<b>\$1,791,474.49</b>

## 4. SAMPLE ASSESSMENTS

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### 4.1 Sample Assessment Rates

As noted in the Introduction, figures and rates are subject to change, but the following provides a preliminary idea of rates that would result from the application of the benefit determinations presented in this report. Ultimately, the assessment rates will be a function of the benefit distribution and the total amount to be assessed. The total amount to be assessed will be based on the total estimated costs to fund the Improvements and meet the City's goals less the contribution for general benefit.

**Residential Land Use Types:** Within the existing Consolidated District, parcels located within Zone A were assessed for landscaping improvements only, while parcels located in Zone B were assessed for the landscaping improvements as well as Street light improvements. The rates levied in Fiscal Year 2022/23 were \$277.81 for Landscaping in Zones A and B plus \$15.37 for approximately 97 parcels in Zone B for Street lights. The total of the two assessments for Zone B parcels is \$293.18. For the Phillips Ranch LLMD residential parcels will be assessed at the same rates for all Phillips Ranch LLMD improvements.

**Non-Residential Land Use Types:** Rates for Non-Residential Land Use Types are determined by lot square footage and building square footage.

**Non-Benefitting Land Use Types:** Common Areas, Private Roads, and Open Space Land.

#### 4.1.1 ASSESSMENT RATES

The table below shows the rates per dwelling unit for each residential parcel as well as the individual rates for the non-residential parcels within the Phillips Ranch LLMD:

Land Use Type	APN	Property Owner	Proposed Levy
<b>Single-Family Residential</b>			\$509.81
<b>Multi-Family Residential</b>	8708026022		13,593.59
<b>Non-Residential</b>			
School	8704035911	POMONA UNIFIED SCHOOL DIST	\$9,213.88
Free-Standing Superstore	8708001016	WAL MART REAL ESTATE BUSINESS	18,768.38
Free-Standing Superstore	8708001017	WAL MART REAL ESTATE BUSINESS	2,931.25
Bank/Restaurant	8708001021	NEW MILKYWAY TREASURE LLC	1,771.84
Fast Food	8708001032	VERMEULAN PROPERTIES #4 LLC	892.92
Office	8708001038	PRBC 7 LP	16,733.72
Discount Supermarket	8708001039	WINCO FOODS LLC	18,758.78
Undeveloped	8708001040	WAL MART REAL ESTATE BUSINESS	1,930.32
Office	8708001042	PRBC6AB LP	5,330.89
Office	8708001043	PRBC6AB LP	685.02
Office	8708001044	PRBC6AB LP	675.21
Office	8708001045	PRBC6AB LP	695.28
Office	8708001046	PRBC6AB LP	1,545.81
Office	8708001047	PRBC6AB LP	1,545.81
Office	8708001048	PRBC6AB LP	684.50
Office	8708001050	PRBC6AB LP	694.75
Office	8708001051	PRBC6AB LP	676.00
Office	8708001052	PRBC6AB LP	1,484.65
Office	8708001053	PRBC6AB LP	1,487.46
Undeveloped	8708001054	PHILLIPS RANCH BUSINESS CENTER	6,391.42
Retail Shopping Center	8708027001	NEW MILKYWAY TREASURE LLC	3,058.31
Undeveloped	8708027004	RIO RANCHO DEVELOPMENT LLC	1,066.82
Retail Shopping Center	8708027007	NEW MILKYWAY TREASURE LLC	1,834.87
Retail Shopping Center	8708027008	RIO RANCHO INVESTMENT GROUP LLC	2,684.71
Undeveloped	8708028005	LLM REAL ESTATE HOLDINGS LLC	282.70
Undeveloped	8708028006	LLM REAL ESTATE HOLDINGS LLC	1,230.42
Fast Food	8708028010	RIO RANCHO ARGYLE LLC	1,211.56
Fast Food	8708028011	RIO RANCHO ARGYLE LLC	693.59
School	8711001900	POMONA UNIFIED SCHOOL DIST	10,266.82
School	8711001901	POMONA UNIFIED SCHOOL DIST	716.04
Retail Shopping Center	8711022087	PHILLIPS RANCH RETAIL	151.16
Retail Shopping Center	8711022088	PHILLIPS RANCH RETAIL	157.62

## 5. SPECIAL BENEFITS

The Improvements will confer special benefits upon certain parcels within the City. These benefits are summarized in the table below:

Improvement	Benefit(s)
Street Lighting	Improved Safety Improved Access
Trees, Landscape and Open Space Maintenance	Improved Aesthetics Improved Identity Improved Livability

The special benefits to be conferred by the Improvements are detailed below.

### 5.1 Street Lighting

#### 5.1.1 IMPROVED SAFETY AND ACCESS

The street lighting improvements will confer safety benefits to parcels in close proximity to lighting. This benefit extends to property, as adequate lighting should decrease vandalism and other property-related crime. As noted in one report, “*Published studies having different methodologies tend to converge on an overall average reported 20% to 30% reduction in night time crash risk from lighting*” (National Cooperative Highway Research Program Transportation Research Board of The National Academies, 2009).<sup>x</sup> The same report also states, “... *lighting has a positive effect on reducing crime ...*” Therefore, the street lighting improvements will confer safety benefits.

The street lighting improvements will also provide improved accessibility benefits to certain parcels where the access route requires the use of street lighting. The usefulness of a parcel cannot be realized unless it is accessible. Thus, improving the accessibility of a parcel through proper street lighting can improve its utilization. The improvements will help improved access for emergency response vehicles as well. The efficient and timely response to emergencies is a critical component to the effectiveness of emergency response. It is reasonable to conclude that improving street lighting will improve emergency response efficiency. Therefore, the street lighting improvements will confer safety benefits.

### 5.2 Trees, Landscape, and Open Space Maintenance

#### 5.2.1 IMPROVED AESTHETICS, IDENTITY, AND LIVABILITY

The trees and landscape in Pomona are a point of pride for the City. Per the City’s website, “*Pomona is rich in historical resources. Founded in 1875 and incorporated in 1888, the City is connected to its past through its built environment, cultural resources and landscapes. The City’s early development is closely associated with ranching, the railroad, agricultural activity, and later with post-war industrial growth. Many of Pomona’s neighborhoods were originally developed in the early 20th century and retain structures from that period. Historic preservation plays a vital role in maintaining Pomona’s character and identity*”.<sup>xi</sup>

The trees, landscape, and open space throughout the Phillips Ranch LLMD will confer aesthetic benefits. The trees are believed to create a more beautiful, aesthetically pleasing environment within the Phillips Ranch LLMD. A study by the University of George found "*People's preferences for locating areas of social interactions in calming, beautiful, and nature-dominated areas revolve around the presence of community trees and forests*" (Coder, 1996).<sup>xii</sup> The same study noted "*Large old street trees were found to be the most important indicator of attractiveness in a community*" (Coder). Additionally, as noted by Kearney,<sup>xiii</sup> "*Landscape components in the physical environment are significantly related to neighborhood satisfaction*" (2006). Therefore, the trees and landscape improvements will confer aesthetic benefits to properties in close proximity.

The importance and impact of the trees in Pomona can be seen in the City's Municipal Code, which has a section dedicated to the Tree Protection and Preservation Program. Per Section .5809-13. - Historic preservation, the City considers trees and landscape as part of the City's "*Character-Defining*" landscape.<sup>xiv</sup> Clearly, the City's trees and landscape contribute to the character of the City and create a unique identity. As part of the City and as a master planned community with its own identity within the City, the trees and landscape improvements will confer identity benefits to properties in the Phillips Ranch LLMD.

The trees, landscape and open space improvements will confer livability benefits upon parcels within the Phillips Ranch LLMD. A study conducted on the value of natural and urban scenic views found that, "the beauty of nature enhances the interest and concentration, and also reduces the fatigue and stress in our daily life." (Kaplan and Kaplan, 1989).<sup>xv</sup> The Victoria Transport Policy Institute (2011) explains that "*Livability is largely affected by conditions in the public realm, places where people naturally interact with each other and their community...*"<sup>xvi</sup> In addition, the presence of natural areas and green landscapes are positively related to neighborhood satisfaction (Kearney, 2006). Therefore, the trees, landscape, and open space improvements will confer livability benefits.

## 6. SPECIAL BENEFIT DISTRIBUTION

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As described in the Introduction, once special benefits are identified, they must be assigned based on the estimated proportionate special benefit derived by each parcel. This section describes the assignment of special benefit to each parcel.

### 6.1 Parcel Characteristics

The following parcel characteristics are used to determine each parcel’s proportionate special benefit:

- Lot square footage
- Building square footage

Differing levels of benefit can largely be attributed to differences in parcel size and building size. It is believed parcels of the same use will experience different degrees of special benefit in relation to differences in their lot size and building size. For example, a parcel with a larger building will experience greater special benefit than a parcel with a smaller building. Accordingly, as lot size, and building size increase, parcels are considered to receive proportionately greater special benefit. Therefore, these parcel characteristics are deemed appropriate factors for determining proportional special benefit.

In order to relate differing parcel characteristics to one another, a relative factor is determined for each.

#### 6.1.1 LOT FACTOR

Each parcel’s lot size was divided by the District’s average lot size to determine a Lot Factor. Residential uses were averaged and the averages were applied to each group such that each property used the same numerator.

$$\text{Parcel's Lot Sq Ft} / \text{District's Average Lot Sq Ft} = \text{Parcel's Lot Factor}$$

#### 6.1.2 BUILDING FACTOR

Each parcel’s building size was divided by the District’s average building size to determine a Building Factor. Residential uses were averaged and the averages were applied to each group such that each property used the same numerator.

$$\text{Parcel's Building Sq Ft} / \text{District's Average Building Sq Ft} = \text{Parcel's Building Factor}$$

### 6.2 Land Use Types

In addition to lot size, and building size, a parcel’s land use type will also affect the special benefits received. Following the calculation of each parcel characteristic factor, Land Use Benefit Points were assigned. These benefit points correspond to the special benefits described in Section 4.

Each parcel within the proposed District is assigned a land use type for purposes of determining the special benefits received. Below is a list of the land use categories within the proposed District.

- Residential
- Non-Residential
- Undeveloped
- Exempt (Open space, Common Area, Private Road)

The following table provides a summary of the special benefits per land use type. Some special benefits are conferred upon all land use types, and others are conferred only upon certain land use types.

### 6.2.1 LAND USE BENEFIT POINTS

The table below summarizes the Land Use Benefit Points:

Land Use Type	Street lights		Trees and Landscape		
	Safety	Access	Aesthetics	Identity	Livability
Single-Family Residential	1	1	1	1	1
Multi-Family Residential	1	1	1	1	1
Non-Residential	1	1	1	0	0
Undeveloped	0	1	1	0	0
Educational	1	1	1	0	0
Exempt	0	0	0	0	0

**Street Lighting:** For the most part, Safety and Access are universal benefits for all land use types except undeveloped which only receive Access Benefits. Exempt land use types such as Open Space, Common Areas and Private Roads typically exist only in relation to other parcels and the benefit is already accounted for on those neighboring parcels.

**Trees and Landscape:** The Aesthetic, Identity, and Livability Benefits are conferred upon residential land use types. Non-residential, undeveloped, and educational land use types receive the Aesthetic Benefits but not Identity or Livability Benefits. Additionally, government-owned property used for open space are not viewed as receiving Aesthetic, Identity, or Livability Benefits because of the nature of their use. Land use types such as Common Areas and Private Roads similarly are assigned no Aesthetic, Identity, and Livability or Benefits because the benefits are already accounted for on related, neighboring parcels.

### 6.2.2 TOTAL BENEFIT POINTS CALCULATION SUMMARY

The calculation of Total Benefit Points for each parcel takes into account each component of the Parcel Characteristics and Land Use Types. The formula for determining each parcel’s Total Benefit Points is as follows:

$$\begin{array}{c}
 \text{Benefit Point Formula} \\
 \hline
 \text{Land Use} \qquad \qquad \qquad \text{Measure of Benefit} \\
 \hline
 \text{Sum of Benefit Points per Land Use} \quad \times \quad (\text{Bldg Factor} + \text{Lot Factor}) \\
 \hline
 \end{array}$$

The individual component benefit points are then summed for each parcel to determine the Total District Benefit Points. The Total District Benefit Points are used to determine the Assessment per Special Benefit Point. See Section 8 of this report for sample calculations of Benefit Points.

# 7. SEPARATION AND QUANTIFICATION OF GENERAL BENEFITS

As described in the Introduction, only special benefits are assessable and in order to assess only special benefits, the general benefits resulting from the Improvements must be separated and quantified. This section describes the process used to separate and quantify the general benefits.

## 7.1 General Benefit

### 7.1.1 DISTRICT AVERAGE DAILY TRIPS (ADT)

Traffic volume is one factor used to help determine special benefits accruing to the Phillips Ranch LLMD as opposed to benefits received by the public at large. Due to the location of the Phillips Ranch LLMD, it is inevitable that there will be traffic simply passing through in order to avoid delays in freeway traffic with no intent of stopping at or utilizing any of the residences or businesses in the Phillips Ranch LLMD. In order to separate the benefits received from the general public and the property within the Phillips Ranch LLMD, traffic counts for the main roads in the District were compared to the total trips generated by property within the Phillips Ranch LLMD. To calculate the total ADT generated by the property within the Phillips Ranch LLMD, the individual daily trips generated by each parcel within the Phillips Ranch LLMD was determined by multiplying each parcel by the ADT Rate according to the table below. Based upon those calculations, the sum total of all parcels within the Phillips Ranch LLMD is 56,863.87 average trips per day. This is the quantified “special benefit” attributable to the Phillips Ranch LLMD.

Per the ITE Trip Generation User’s Guide,<sup>xvii</sup> a “Trip” is defined as a “single or one-direction vehicle movement with either the origin or the destination (exiting and entering) inside a study site. For trip generation purposes, the total trip ends for a land use over a given time period of time are the total of all trips entering plus all trips exiting a site during a designated time period.” The ADT rates used in this analysis are shown in the table below. ADT rates came from ITE Trip Generation Manual (11<sup>th</sup> Edition). For Land Uses with multiple ITE Codes, the average value was used as the ADT Rate.

Land Use	ITE Code(s)	ADT Rate <sup>(1)</sup>	ADT Rate Per
SFR Detached Housing	210	9.44	Person <sup>(2)</sup>
SFR Attached Housing	211	8.53	Person
Multi-Family Residential	220	4.84	Person
Non-Residential			
Retail Shopping Center	820	33.43	1,000 sq ft bldg
Shopping Plaza (40-150K)	821	96.21	1,000 sq ft bldg
General Office	710	8.16	1,000 sq ft bldg
Free-Standing Superstore	813	53.15	1,000 sq ft bldg
Fast Food	930, 932	94.24	1,000 sq ft bldg
Bank/Restaurant	911, 932	127.50	1,000 sq ft bldg
Educational	520	2.27	Student <sup>(3)</sup>
Undeveloped/Common Area/Private Roads	none	0.00	

(1) ADT Rate is the average weekly rate for each Land Use based on the ITE surveys for Weekday, Saturday and Sunday Trip Counts where available.

- (2) Person's per household is based on July 1, 2021 Population estimates from the United States Census Bureau.<sup>xviii</sup>
- (3) Student counts are based on each school's Accountability Report Card for most recent available school year of 2021-22.

### 7.1.2 MAJOR ROADS

The traffic counts from the City's 2013 Average Daily Traffic Volumes study for the Major Roads in the Phillips Ranch LLMD were used to determine total traffic traveling within the Phillips Ranch LLMD and thereby to calculate pass through traffic within the Phillips Ranch LLMD. Where a single road had different counts for different segments of a through trip, those counts were averaged together to come up with a single count for the road. A table of the Major Roads and their traffic counts are below:

Major Road	Average Daily Traffic Volume
Avenida Rancheros and Santa Clara Dr	15,500
Village Loop Road	8,325
North Ranch Road	1,400
Old Pomona Road	2,100
Phillips Ranch Road	19,900
Rio Rancho Road	15,800
<b>Total Traffic on Major Roads</b>	<b>63,025</b>

The total number of Phillips Ranch LLMD Trips as generated by the parcels within the Phillips Ranch LLMD was then taken as a percent of the Total Traffic on Major Roads to calculate what percent of the total trips were Special Benefit Trips or General Benefit Trips.

	Phillips Ranch LLMD Special Benefit	Major Roads
Total Trips/Traffic	56,863.87	63,025.00
Special Benefit Trips	90.22%	
	<b>Pass Through Trips</b>	<b>9.78%</b>

## 7.2 Analysis By Improvement

However, simply estimating the number of pass-through vehicle trips does not necessarily indicate the level of benefit accruing to vehicles passing through the District. The subsections below provide the detailed analysis of general benefits for each classification of improvement.

### 7.2.1 STREET LIGHTING GENERAL BENEFITS

Certain street lights to be funded by the assessment are on the Major Roads identified in Section 7.1.2. Accordingly, some of the safety and access benefits will be conferred to vehicles that are just passing through the District. An analysis of the street lights was prepared comparing the number of street lights located on the Major Roads to the total number of street lights within Phillips Ranch LLMD. The trips generated by the property within Phillips Ranch LLMD was taken as a percent of the total traffic on the Major Roads. Additionally, as there is the possibility of traffic utilizing the local roads for the purposes of simply turning around to travel back in the opposite direction, an estimate of 1.00% of trips on local streets

is possible to be for pass through traffic. The table on the following page summarizes the separation of special and general benefits related to Street Light Safety and Access Benefits.

Street Light Location	Number of Lights	Pass Through %	General Benefit Lights <sup>(1)</sup>	Percent of Total <sup>(2)</sup>
Major Roads	424	9.78%	41.45	3.04%
Local Roads	938	1.00%	9.38	1.00%
Total Phillips Ranch LLMD Lights	1,362			
<b>General Benefit Lights</b>			<b>50.83</b>	<b>4.04%</b>

(1) Equals (Number of Lights x Pass Through %)

(2) Equals (General Benefit Lights / 1,362)

This calculation results in approximately 4.04% general benefit attributable to Lighting Benefits.

### 7.2.2 TREE MAINTENANCE GENERAL BENEFITS

Certain trees to be funded by the assessment are on the Major Roads as described previously. Accordingly, some of the aesthetic and identity benefits will be conferred to traffic passing through the Phillips Ranch LLMD. An analysis of the trees within the Phillips Ranch LLMD was conducted and whenever street trees were located within 50 feet to the centerline of the Major Roads, those trees were considered as belonging to the Major Roads. The trips generated by the property within Phillips Ranch LLMD was taken as a percent of the total traffic on the Major Roads. Additionally, as there is the possibility of traffic utilizing the local roads for the purposes of simply turning around to travel back in the opposite direction, an estimate of 1.00% of trips on local streets is possible to be for pass through traffic. The table below summarizes the separation of special and general benefits related to Street Tree Benefits.

Tree Location	Number of Trees	Pass Through %	General Benefit Trees	Percent of Total
Major Roads	1,363	9.78%	133.24	1.04%
Local Roads	11,405	1.00%	114.05	1.00%
Total Phillips Ranch LLMD Trees	12,768			
<b>General Benefit Trees</b>			<b>247.29</b>	<b>2.04%</b>

(1) Equals (Number of Trees x Pass Through %).

(2) Equals (General Benefit Trees / 12,768)

This calculation results in approximately 2.04% general benefit attributable to Tree Benefits.

### 7.2.3 LANDSCAPE AND OPEN SPACE MAINTENANCE GENERAL BENEFITS

The maintenance of the Landscape and Open Space improvements are located with an even distribution throughout the Phillips Ranch LLMD. However, certain Landscape and Open Space improvements are located along the Major Roads and therefore will confer benefits to traffic passing through the Phillips Ranch LLMD. These benefits are considered general benefits. The Landscape and Open Space improvements that were deemed to confer benefits to both property within the Phillips Ranch LLMD and traffic passing through the Phillips Ranch LLMD were analyzed to determine the percent of pass through traffic benefiting

from the improvements. Additionally, as there is the possibility of traffic utilizing the local roads for the purposes of simply turning around to travel back in the opposite direction, an estimate of 1.00% of trips on local streets is possible to be for pass through traffic. In order to identify the benefits of the Landscape and Open Space improvements located along the Major Roads, the analysis compared the Major Roads to the Local Roads using the linear feet of the roads as described in the table below:

Landscape and Open Space Location	Linear Feet of Roads	Pass Through %	General Benefit Road Length <sup>(1)</sup>	Percent of Total <sup>(2)</sup>
Major Roads	28,170	9.78%	2,753.80	1.84%
Local Roads	121,889	1.00%	1,218.89	1.00%
Total Phillips Ranch LLMD Road Length	150,059			
<b>General Benefit Landscape and Open Space</b>			<b>3,972.69</b>	<b>2.84%</b>

(1) Equals (Linear Feet of Roads x Pass Through %).

(2) Equals (General Benefit Road Length / 150,059).

The overall general benefit resulting from the Landscape and Open Space improvements is 2.84%.

### 7.3 Weighted General Benefit

In order to determine a general benefit percentage to apply to the personnel, administrative and overhead costs of the Phillips Ranch LLMD, it is necessary to combine the separately analyzed components of benefit described above. Given the differing budgets for each group of services and the different benefits they confer, it is appropriate to weight the general benefit percentages. The table below is a summary of the Weighted General Benefit.

Budget Items	Weighted General Benefit %
Street Lighting	4.04%
Tree Maintenance	2.04%
Landscape and Open Space Maintenance	2.84%
<b>Weighted General Benefit:</b>	<b>2.97%</b>

## 8. SAMPLE CALCULATIONS

The maximum assessment rates proposed reflect the application of special benefit and proportionality as discussed within this analysis. The calculations below detail a sample calculation of Benefit Points and Maximum Assessment for parcels within the Phillips Ranch LLMD.

### 8.1 Individual Parcel Benefit Points

As an example of the calculation of the Benefit Points for an individual parcel, the table below gives the Total Benefit Points for a sample residential parcel and non-residential parcel.

Benefit Point Formula					
Land Use	Parcel Benefit		Parcel Factor		Total Benefit Points
	Points		<i>( Bldg Factor + Lot Factor )</i>		
Single-Family Residential	5	x	1.655	=	8.27
Non-Residential	3	x	8.031	=	24.09

### 8.2 Maximum Assessment Rate Per Benefit Point

The maximum assessment rate per benefit point is calculated by applying the total costs to be assessed by the total benefit points assigned to the parcels within the Phillips Ranch LLMD. The following formula provides the assessment per benefit point calculation:

$$\begin{array}{rclcl}
 \text{Total Costs to} & / & \text{Total District} & = & \text{Assessment Rate} \\
 \text{be Assessed} & & \text{Benefit Points} & & \text{per Benefit Point} \\
 \$1,791,471.49 & & 29,072.68 & & \$61.62
 \end{array}$$

The special benefit analysis and assignment of benefit points has been calculated in relation to the total costs to be assessed. No assessment will be imposed on any parcel that exceeds the reasonable cost of the proportional special benefit conferred on the parcel.

### 8.3 Individual Parcel Maximum Assessment

As an example of the calculation of the Maximum Assessment for an individual parcel, the table below gives the Total Benefit Points and Total Maximum Assessment for a sample residential parcel and non-residential parcels.

Benefit Point Formula					
Land Use	Total Benefit Points		Rate Per Benefit Point		Sample Proposed Maximum Assessment
Residential	8.27	x	\$61.62	=	\$509.81
Non-Residential	24.09	x	\$61.62	=	\$1,484.65

## 9. REFERENCES

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- <sup>i</sup> California Constitution Article XIII D Section 2(b).
- <sup>ii</sup> Silicon Valley Taxpayers' Association Incorporated v. Santa Clara County Open Space Authority, 44 Cal. 4th 431 (2008).
- <sup>iii</sup> California Constitution Article XIII D Section 4.
- <sup>iv</sup> Golden Hill Neighborhood Assn. v. City of San Diego CA4/1, D062203 (Cal. Ct. App. 2013).
- <sup>v</sup> Beutz v. County of Riverside, 109 Cal. Rptr. 3d 851 (Cal. Ct. App. 2010).
- <sup>vi</sup> Silicon Valley Taxpayers' Association Incorporated v. Santa Clara County Open Space Authority, 44 Cal. 4th 431 (2008).
- <sup>vii</sup> Broad Beach Geologic Hazard Abatement District v 31506 Victoria Point LLC, B304699 (Cal. Ct. App. 2022).
- <sup>viii</sup> Bonander v. Town of Tiburon, 147 Cal. App. 4th 1116 (Cal. Ct. App. 2007).
- <sup>ix</sup> Manteca Unified School District v. Reclamation District No. 17 et al, C077906 (Cal. Ct. App. 2017).
- <sup>x</sup> Rea, Mark S., et al. "Review of the Safety Benefits and Other Effects of Roadway Lighting." National Cooperative Highway Research Program Transportation Research Board of the National Academies, June 2009.
- <sup>xi</sup> "Historic Preservation." City of Pomona, Accessed February 13, 2019, <http://www.ci.pomona.ca.us/index.php/component/content/article/241-government/city-departments/development-services/planning/1752-historic-preservation>
- <sup>xii</sup> Coder, Kim D. "Identified Benefits of Community Trees and Forests." University of Georgia Cooperative Extension Service - Forest Resources Publication, October 1996.
- <sup>xiii</sup> Kearney, Anne R. "Residential Development Patterns and Neighborhood Satisfaction: Impacts of Density and Nearby Nature." Environment and Behavior, 38, 112-139, 2006.
- <sup>xiv</sup> Pomona Municipal Code, Historic Preservation. [https://library.municode.com/ca/pomona/codes/zoning?nodeId=APXIZOOR\\_PTIII\\_S.5809-13HIPR](https://library.municode.com/ca/pomona/codes/zoning?nodeId=APXIZOOR_PTIII_S.5809-13HIPR)
- <sup>xv</sup> Kaplan R, and Kaplan S. "The experience of nature, a psychological perspective." Cambridge: Cambridge University Press; 1989.
- <sup>xvi</sup> Victoria Transport Policy Institute. Community Livability. Helping to Create Attractive, Safe, Cohesive Communities, 2011, Accessed via: <http://www.vtpi.org/tdm/tdm97.htm>.
- <sup>xvii</sup> "Trip Generation Manual, 11th Edition." Washington, D.C.: Institute of Transportation Engineers, 2022.
- <sup>xviii</sup> United States Census Bureau. July 1, 2021 Population estimates. Accessed on October 5, 2022. <https://www.census.gov/quickfacts/pomonacitycalifornia>