

CALIFORNIA

CITY OF HIGHLAND

COUNTY OF SAN BERNARDINO

**OPPORTUNITY ZONE
INVESTMENT PROSPECTUS**

PRODUCED IN PARTNERSHIP WITH



PRODUCED IN COLLABORATION WITH



San Bernardino County is committed to supporting sustainable growth driven by collaboration. This investment prospectus will showcase the crossroads of opportunity that capitalize on the diversity of our residents, our geography and our economy. It is our vision to see a vibrant economy within our region which continues to attract investors who are looking to be catalysts of change.

With 57 qualified Opportunity Zones throughout the region, the reinvestment of capital gains is one method for investors to spur economic development and job creation in our communities. Our sprawling County stretches 20,160 square miles with access to more than 23 million people.

At the heart of Southern California, San Bernardino County is one of the world's most dynamic and diverse economies, and continues to be recognized as the fastest growing region in the nation. With regional population expected to nearly double in the next 30 years, access to 6.5 million workers and a population younger than the national average, it's no wonder why Fortune 500 firms and innovative startups call San Bernardino County home.

TRANSFORM. INNOVATE. GROW.

KEY ELEMENTS & TAX BENEFITS

INVESTMENT TIMELINE:

SIX MONTHS TO INVEST AND 31 MONTHS TO REACH SUBSTANTIAL IMPROVEMENT.

INVESTMENT INTO A QUALIFIED OPPORTUNITY FUND (QOF)

A temporary deferral of inclusion in taxable income for capital gains reinvested into an Opportunity Fund.

PERMANENT TAX EXCLUSION OF 10% TAXABLE GAIN FOR INVESTMENTS HELD FIVE YEARS

A step up in basis for capital gains reinvested into an Opportunity Fund and held for a minimum of five years before 2026.



PERMANENT TAX EXCLUSION OF 100% OF TAXABLE GAIN

A permanent exclusion from taxable income of capital gains from the sale or exchange of an investment in a qualified opportunity zone fund, if the investment is held for at least 10 years. This exclusion applies to the gains accrued from an investment in an opportunity fund, and not the original gains invested into an opportunity fund.

HIGHLAND CROSSROADS OF OPPORTUNITY

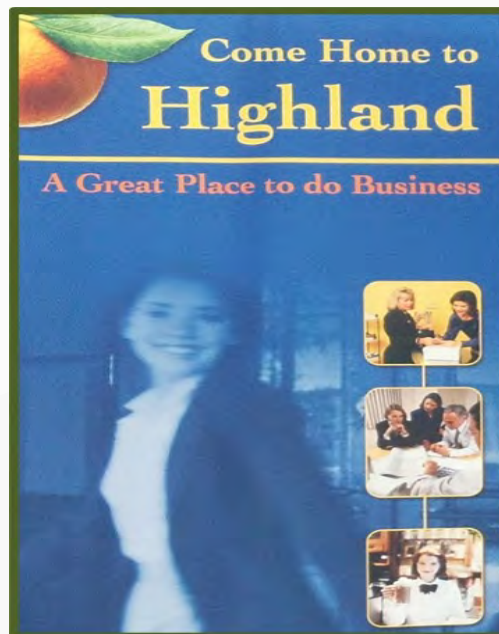
MAJOR EMPLOYERS

San Manuel Indian Casino
Beaver Medical Group, LP
Redlands Unified School District
San Bernardino International Airport (Nearby)

The section of San Bernardino Valley known as Highland comprises a narrow belt of foothill slopes, skirting the southern base of the San Bernardino Mountains, and extending west over ten miles from the gorge of the Santa Ana River.

MAJOR INDUSTRIES

Health Care
Retail Trade
Educational Services
Accommodation
Food Services



GENERAL CITY DEMOGRAPHICS

54.7K

POPULATION

0.568% GROWTH

3.4

AVERAGE HOUSEHOLD SIZE

20.1%

POVERTY RATE

\$288,500

MEDIAN PROPERTY VALUE

7.25% GROWTH

\$55,130

MEDIAN HOUSEHOLD INCOME

7.06% GROWTH

Source: datausa.io

MORE ABOUT HIGHLAND

DID YOU KNOW....

SEVERAL FESTIVALS AND EVENTS TAKE PLACE IN HIGHLAND, INCLUDING THE HIGHLAND CITRUS HARVEST FESTIVAL AND DISCOVER HIGHLAND NIGHTS.



Highland's original townsite was founded in 1891, and the community soon became an important contributor to the citrus industry. Many of the buildings constructed during the town's early era are still in use, helping to preserve the sense of community and transition into the Highland of today.



OZ MAP & DEMOGRAPHICS

- OPPORTUNITY ZONE
- HIGHLAND CITY
- SAN BERNARDINO COUNTY



OPPORTUNITY ZONE CENSUS TRACT 2019 DATA

10.3K

POPULATION

\$11,527

PER CAPITA INCOME

26.3YR

MEDIAN AGE

\$32,438

MEDIAN HOUSEHOLD INCOME

Source: Esri forecast data for 2019 based on U.S. Census Bureau, Census 2010 Summary File 1.



WWW.CI.HIGHLAND.CA.US
WWW.SELECTSBCOUNTY.COM



CURRENTLY AVAILABLE DEALS

PLEASE CONTACT YOUR REAL ESTATE BROKER OR FINANCIAL ADVISOR FOR AVAILABLE DEALS. IN ADDITION, PLEASE JOIN THE CONVERSATION AT NO COST ON OUR SPONSORED DIGITAL PLATFORM.

CURRENT DEALS, AVAILABLE RFPS, AND FURTHER BUSINESS INVESTMENT OPPORTUNITIES MAY BE FOUND ON OUR DEDICATED PLATFORM AT:

[HTTPS://OPPSITES.COM/CITIES/HIGHLAND-CA](https://oppsites.com/cities/highland-ca)

COMMERCIAL LAND

Palm Ave & Messina St.

Type: Commercial Land

Sale Type: Investment

Size: 20,538 SF

Price: \$449,900

Price/SF: \$21.91

Zoning: MU



COMMERCIAL LAND

6909 VICTORIA AVE

Type: Retail

Not in OZ

Size: 113,256

Price: \$799,000

100% Leased

Sale Type: Investment



HIGHLAND CITY OFFICIALS

PENNY LILBURN
MAYOR

JOSEPH HUGHES
CITY MANAGER

LARRY MCCALLON
MAYOR PRO TEM

JESSE CHAVEZ
CITY COUNCIL MEMBER

ANAELI SOLANO
CITY COUNCIL MEMBER

JOHN TIMMER
CITY COUNCIL MEMBER

LAWRENCE MAINEZ
ECONOMIC DEVELOPMENT
LMAINEZ@CITYOFHIGHLAND.ORG

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CHIEF EXECUTIVE OFFICER



Economic Development

SEIZE YOUR OPPORTUNITY!