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.
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.
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 CENSUS TRACT 2019 DATA

10.3K
POPULATION

$11,527
PER CAPITA INCOME

26.3YR
MEDIAN AGE

$32,438
MEDIAN HOUSEHOLD INCOME

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

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

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

JESSE CHAVEZ
CITY COUNCIL MEMBER

LAWRENCE MAINEZ
ECONOMIC DEVELOPMENT
LMAINEZ@CITYOFHIGHLAND.ORG

JOSEPH HUGHES
CITY MANAGER

ANAELI SOLANO
CITY COUNCIL MEMBER

CITY MANAGER
CITY COUNCIL MEMBER

LARRY MCCALLON
MAYOR PRO TEM

JOHN TIMMER
CITY COUNCIL MEMBER

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COUNTY

Economic Development

SEIZE YOUR OPPORTUNITY!

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