

CITY ATTORNEY'S IMPARTIAL ANALYSIS

This Impartial Analysis of Measure [REDACTED] has been prepared by the City Attorney pursuant to Section 9280 of the California Elections Code.

On June 9, 2026, the Highland City Council unanimously voted to place Measure [REDACTED] on the November ballot. If approved by the voters, Measure [REDACTED] would authorize a one percent (1%) retail transactions and use tax ("Sales Tax Ordinance") within the City of Highland. This would increase the City's existing sales tax rate by 1%, or 1 cent, on every dollar of taxable sales of goods in the City, and on the taxable storage, use or consumption of goods purchased in the City. The Sales Tax Ordinance would remain effective until ended by the voters.

This sales tax would be a "general tax," meaning that revenues raised from the tax would go into the City's general fund to pay for any lawful City program, improvement, or service. City staff have estimated that the Sales Tax Ordinance will raise approximately \$6.35 million in local revenue. The City Council's adopted ballot question states the revenue from Measure [REDACTED] would be used to fund police, fire, and emergency services, and repair critical infrastructure such as roads, bridges, and interchanges, including the 5th Street Corridor Interchange, among other public improvements.

Similar to other sales tax revenue, the State of California will collect revenue generated by the Measure under a contract with the City, and will pay the revenue over to the City. The City's budget process and annual independent audit, as well as the City's Annual Comprehensive Financial Report and other publicly available documents, will provide accountability over revenue and expenditures from the Sales Tax Ordinance. The total sales tax rate paid in the City of Highland, which includes the sales tax collected for the State of California, San Bernardino County, and other public agencies, is currently 7.75%. If voters approve the Measure, the total sales tax rate paid in the City would be 8.75%. Sales tax is not collected on certain exempt items such as prescription medications or groceries.

Article XIIC of the California Constitution, commonly known as Proposition 218, requires that a majority of the voters voting on a general tax measure adopt the Sales Tax Ordinance for it to take effect. A "yes" vote on Measure [REDACTED] is to adopt the Sales Tax Ordinance. A "no" vote on Measure [REDACTED] is to not adopt the Sales Tax Ordinance.

Maricela Marroquin
Highland City Attorney

The above statement is an impartial analysis of Measure [REDACTED]. If you desire a complete copy of the Sales Tax Ordinance, please call the [REDACTED] City Clerk at (909) 864-6861 and a copy will be sent to you at no cost.