

MEASURE R
CITY ATTORNEY'S IMPARTIAL ANALYSIS

The City Council of the City of Norco voted unanimously to place Measure R, an Ordinance of the People of the City of Norco on the November 6, 2018 General Municipal Election ballot, proposing to add Chapter 3.05 to the Norco Municipal Code to enact a Transactions and Use Tax to be administered by the California Department of Tax and Fee Administration. If enacted by a majority vote of those voting in the November 6, 2018 General Election, the Ordinance will increase the existing sales tax by one-percent (1%) on most retail sales of tangible personal property transacted within the City of Norco. The sales tax will not be charged on food purchases such as groceries, as well as prescription medications, real estate transactions, insurance and other exempt items.


This sales tax will be applied pursuant to the authority of the California Revenue and Taxation Code Section 7285.9 and may be used for general purposes, including maintenance and replacement of streets, roads, trails, parks, public facilities and to fund general city services, including fire, police and 9-1-1 emergency medical services response.

It is estimated that the additional sales tax will generate \$4.5 million annually of locally-controlled revenue. Currently, the combined sales and transactions use tax in the City of Norco is 7.75%. Of this 7.75%, the State and County receive 6.25%, the Riverside County Transportation Commission receives 0.5% and the City of Norco receives 1%. If voters approve the proposed tax, the new total sales tax rate for retail sales of most tangible personal property in Norco would increase by 1% to 8.75%.

The proposed Ordinance provides for independent review of revenues generated by Measure R and expenditures made thereto by a Citizens' Oversight Committee, which shall be established within one hundred and eighty (180) days after the enactment of the Ordinance. The Ordinance also requires annual financial audits performed by a qualified, independent third party, the results of which would be available for public review.

A "Yes" vote means that the voter is in favor of Measure R authorizing the City of Norco to enact a one-cent (1%) Transactions and Use Tax until ended by voters.

A "No" vote means the voter is not in favor of Measure R authorizing the City of Norco to enact a one-cent (1%) Transactions and Use Tax.


John Harper, City Attorney

The above statement is an impartial analysis of Measure R. If you desire a copy of the Ordinance implementing Measure R, please call the City of Norco City Clerk's Office at (951) 270-5617.