



The Mills Act, enacted in 1972, is a tax incentive program for property owners that participate in rehabilitation, restoration, preservation, and maintenance of their historic properties. The Mills Act permits property tax relief to offset these costs.

Each local government establishes their own criteria and determines how many contracts they will allow in their jurisdiction. Mills Act contracts are between the property owner and the local government granting the tax abatement. For answers to specific questions such as local eligibility criteria, application procedures, and contract terms, contact the city or county official for your jurisdiction.

VARIOUS CRITERIA

- Mills Act contracts are for 10 years initially with automatic yearly extensions
- Contracts stay with the property when transferred
- Periodic inspections ensure proper maintenance of property
- Tax savings can vary from 40% to 60% annually
- All renovations and rehabilitation must follow specific guidelines (see Secretary of the Interior's Standard for the Rehabilitation of Historic Properties)
- Property must be owner-occupied
- Property must be listed on any federal, state, county or city register and locally designated as a landmark

Step 1: Find out if your local government participates in the program; contact your city planning office

Step 2: Ask about your local government criteria

Step 3: Apply with your local government

For more information: http://ohp.parks.ca.gov/?page_id=21412

Participating Communities: <http://www.ohp.parks.ca.gov/pages/1074/files/MillsActContactsList.pdf>