



The Dominguez Adobe Ranch House was the first Spanish land grant in California (1784).

What type of property is likely to benefit?

Owners of properties with comparatively low property taxes because of Proposition 13 will not benefit by a Mills Act contract because the assessed value under the Mills Act will likely be higher than the existing base-year value of the property. Generally, owners who have purchased their properties within the last ten years are most likely to benefit from entering into a Mills Act contract. A Mills Act contract does not guarantee a reduction amount for any property. Each property owner should seek financial and legal advice before entering into a Mills Act agreement.

Am I required to open my property to the public?

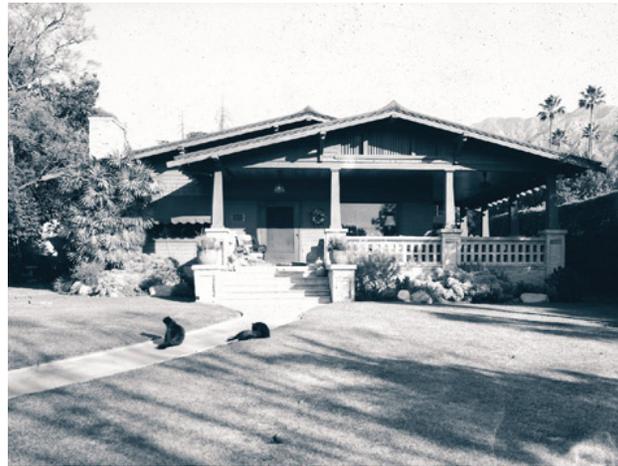
No. The Mills Act Program does not require the property owner to grant public access to the property.

Photo on front cover: The Andrew McNally House is a two-story house designed in the Queen Ann, Shingle style by master architect Frederick L. Roehring. The house was constructed in 1888 and in 1894 the one and a half story Smoking Room was added to the southeast corner of the house.

Last Revised: February 8, 2016

La Ley del Mills puede reducir los impuestos de la propiedad de inmuebles historicos si el dueno firma un contrato con el Condado de Los Angeles, stando de acuerdo en reparar y dar mantenimiento al caracter historico de la propiedad.

Para más información en Español, por favor llame al número (213) 974-6427.



Keyes Bungalow in Altadena. A classic example of an early 1900's bungalow/craftsman style home.

For more information regarding designating your property and/or an application for a Mills Act contract, please contact:

**COUNTY OF LOS ANGELES
REGIONAL PLANNING DEPARTMENT**

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A FINANCIAL INCENTIVE FOR HISTORIC PROPERTIES

Do you own a DESIGNATED HISTORIC PROPERTY?

You may be eligible for THE MILLS ACT



How unincorporated

Los Angeles County property owners

can use the Mills Act property

tax abatement program

For unincorporated Los Angeles County only



Crank House, also known as Fair Oaks Ranch, is an 1882 Free Classic Queen Anne-style residence in Altadena.

What is the Mills Act Program?

The Mills Act is an incentive program for the preservation and restoration of qualified historic buildings by private property owners. Enacted in 1972, the state Mills Act legislation grants participating local governments (cities and counties) the authority to enter into contracts with owners of qualified historic properties who actively participate in the preservation, restoration and maintenance of their historic properties while receiving property tax relief.

If I own a historic property am I obligated to participate in the Mills Act program?

No. Participation in the program is voluntary. The contracts are intended for property owners who have a strong commitment to historic preservation, and to assist property owners who plan to rehabilitate their property.

Who can apply for a Mills Act historical property contact?

Through 2016, eligible properties are limited to designated historic landmarks consisting of single-family or two-family residences, and a contributing single-family or two-family residences located within a designated historic district. Beginning in 2017, eligibility is not limited to single-family or two-family residences.

Property must be...

- Designated a Los Angeles County Landmark or be a contributing property within a Los Angeles County Historic District
- Listed on the National Register of Historic Places or be a contributing property within a National Register District
- Listed on the California Register or a be contributing property within a California Register District

Is there a tax assessment limit?

Yes. All properties must meet a tax assessment value. The maximum taxed assessed valuation (improvements and land) may not exceed:

- Single-family residence - \$1,000,000
- Two-family residence - \$1,500,000
- Other eligible property - \$3,000,000 (eligible beginning in 2017)



Pan-Pacific Auditorium opened in 1935. An example of Streamline Moderne Architecture, it was 100,000 sq. ft. and seated 6,000 guests.

What property improvements are eligible?

Most improvements are eligible for the Mills Act, as the intention is to encourage the preservation, rehabilitation, and restoration of historic properties. Properties with a Mills Act contract are held to high standards of preservation responsibility. As such, all completed work must be consistent with the Secretary of the Interior's Standard for the Rehabilitation of Historic Properties.



Pacific Electric Railway Co., Substation No. 8 was built in 1905 and provided power to the Pacific Electric Lines and Mount Lowe Railway.

How many Mills Act contracts may be approved annually?

For the first three years (2014 through 2016), the County may approve up to six contracts per year. Beginning in 2017, there is no limit on the number of contracts that may be approved.

When are the Mills Act applications due?

Application packages will be available in February 2015. Applications for the 2015 program year are accepted from February to June and must be received by 5:30 p.m. on June 30, 2015.

What is the application fee?

The application fee at the time of submittal is \$993. If a contract is approved, a contract execution fee of \$549 is due.

What is the term of a Historical Property contract?

The contract is written for an initial term of 10 years. However, the contract automatically renews each year on its anniversary date. The contract, in effect, runs in perpetuity with the land. If an owner desires to be released from the contract, a letter of non-renewal is submitted to the County. The owner is released from the contract ten years after the notice of non-renewal is submitted.