MILLS ACT PROGRAM

Which properties are eligible for a Mills Act historical property contract?

Properties that are:
- Not exempt from property taxation; and
- Listed in the National California or County registers.
- Contributors to a registered historic district.

Properties with a assessed value not more than:
- $1,000,000 for a single-family residence;
- $1,500,000 for a two-family residence; or
- $3,000,000 for other land uses.

Which properties are likely to benefit from a contract?
Properties purchased within the last ten years.

How much of a property tax reduction will I receive?
Up to 50 percent.

What is the term of a Historical Property contract?
Ten years. However, the contract automatically renews each year on its anniversary date. If an owner submits a letter of non-renewal to the County, the owner will be released from the contract ten years after the notice of non-renewal is submitted.

What happens if a property is sold after receiving a Mills Act contract?
The contract will remain with the property and the new owner is obligated to meet the contract requirements. A Mills Act contract enhances marketability of a property because the new owners will pay property taxes based on the existing Mills Act valuation notice.

What is required for a contract?
A completed application with proposed work plan and application fee. Contact the Program coordinator to confirm eligibility and receive additional information.

ADDITIONAL INFORMATION
Website: planning.lacounty.gov/preservation
Email: preservation@planning.lacounty.gov
Phone: 213-974-0087
Los Angeles County’s Historic Preservation Program (Program) is comprised of the Historic Preservation Ordinance (HPO) and the Mills Act Historical Property Contract Program (Mills Act Program).

HPO establishes criteria and procedures for designating landmarks and historic districts and for reviewing work on landmarks and properties located within historic districts. The Mills Act Program provides property tax relief to owners of historic properties who are willing to restore and maintain their properties. The Program applies to properties located in unincorporated areas.

**What are the benefits of designating landmarks and historic districts?**
- Preserves valuable architectural and cultural heritage.
- Eligibility for a Mills Act contract.
- Eligibility to use the State Historical Building Code which provides flexibility for historic properties.
- Reduced parking requirements.

**In addition to above benefits, historic districts:**
- Maintain neighborhood character; and
- Maintain or improve property values.

**How does designation preserve historic properties?**
By requiring County review of work, excluding maintenance and repair, to ensure it meets certain standards.

**What is the designation criteria for a landmark?**
- It is a structure, site or object that is at least 50 years old (typically) and meets at least one of the following criteria:
  - It is associated with historic events.
  - It is associated the lives of persons that are historically significant.
  - It embodies the distinctive characteristics of a type, architectural style, period, or method of construction.
  - It represents the work of a historically significant architect, designer, or engineer.
  - Its artistically significance to the nation, State, County, or community in which it is located.
  - It has yielded or may likely yield, significant prehistory or history information.
  - It has been determined eligible for listing or is listed on the National or California registers.
- It is one of the largest or oldest trees of the species in the County.
- It is a landscape or natural land feature that is historically significant due to its association or because it is an outstanding neighborhood feature.

**What is the designation criteria for a historic district?**
- It is a geographic area that is at least 50 years old (typically) and:
  - Exhibits a concentration of historic or scenic sites containing common character-defining features, which contribute to each other and are unified aesthetically by plan, physical development or architectural quality; or
  - Exhibits significant geographical patterns associated with different eras of settlement and growth, transportation modes, or distinctive examples of parks or community planning.
- More than 50 percent of the property owners consent to designation.

**Who can nominate?**
The property owner, the public, the Historical Landmarks and Records Commission or the Board of Supervisors.

**Are interior remodels and additions allowed?**
Yes. Interior work generally does not require review and additions that comply with certain standards are allowed.

**What is required to nominate?**
A completed application and application fee. Contact the Program coordinator for additional information.