The Mills Act

Los Angeles Historic Property Incentive Program

Providing property tax relief, the Mills Act—enacted in 1972—is an incentive program for owners of qualified historic properties who actively participate in the preservation, restoration & maintenance of their historic properties. Each city or county administers its own program, and criteria, availability, and fees may vary by jurisdiction.

VARIOUS FACTS

- Contracts are entered into for a minimum 10-year term and automatically renew annually.
- Contracts transfer with the property when it is sold.
- Periodic inspections ensure proper maintenance.
- Property tax savings can be significant depending on valuation.
- Properties must comply with historic preservation standards.

PROGRAM NOTES (UPDATED)

- City of Los Angeles program has been under review; new applications may be limited or paused.
- Annual maintenance fees may apply depending on jurisdiction and program status.

SEVERAL QUALIFICATIONS

- Property must be a designated historic resource.
- Eligibility varies by city or county.
- Owner-occupied, rental, and commercial properties may qualify.
- Property must meet assessed valuation thresholds where applicable.
- City of LA thresholds: approx. $1.5M (SFR) and $3M (multi-family/commercial), with possible exceptions.

LOS ANGELES COUNTY (UNINCORPORATED AREAS)

- Program applies only in unincorporated areas.
- Valuation thresholds vary (~$1M–$2.1M SFR depending on designation; higher for other property types).

PARTICIPATING COMMUNITIES

- https://ohp.parks.ca.gov/?page_id=30346

For more information, please contact:

- Los Angeles County Planning – Historic Preservation Program
  https://planning.lacounty.gov/long-range-planning/mills-act-program/

- CA Office of Historic Preservation
  https://ohp.parks.ca.gov/?page_id=21412

EQUITY TITLE

This material is for informational purposes only and not legal or tax advice. Eligibility, fees, and requirements (including application costs) vary by jurisdiction and are subject to change.