

The Mills Act

Your historic home could cut property taxes 20-70%

The Mills Act is a **California property tax relief program** for owners of qualified historic properties who actively participate in preserving, restoring, and maintaining them. Since 1990, each city or county sets its own criteria and decides how many Mills Act contracts will be allowed. The property is often raised through recent buyers and landholders, or current owners who've made major improvements.

How A Mills Act Contract Works:

- Contracts run for a minimum 10-year term and renew automatically each year unless either party files for non-renewal.
- It must be recorded with the County Recorder's Office.
- After the minimum term, owners may request non-renewal by submitting a letter to the city/county.
- Contracts transfer qualified properties automatically when the property is sold.
- Periodic inspections help ensure property is properly maintained.
- Property tax savings typically range from 20–70%, depending on assessor's valuation.
- All completed work/renovations must comply with the Secretary of the Interior's Standards for Rehabilitation.

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Qualifications:

- The property must be listed on a federal, state, county, or city register and locally designated as a landmark.
- Property must be owner-occupied.
- As of January 1, 2017, eligibility is no longer limited to single-family or two-family residences.
- Applications are accepted each year between January 1 to March 31, and must be received by March 31 to be processed that year.



2026 UPDATE: APPLICATION & MONITORING FEES

The City of San Diego's published Mills Act fee structure is a one-time application fee of \$1,334,24 plus a monitoring fee of \$893.67 due **when the agreement is signed, then every five years**. Most Development Services fees adjust each July– confirm current amounts with the City before applying.

LINKS & CONTACT INFORMATION:

Participating communities — California Office of Historic Preservation

Secretary of the Interior's Standards for Rehabilitation

City of San Diego Mills Act Program — sandiego.gov/development-services

Historical Resources Development Services: (619) 446-5499 | reservation@Planning.sandiego.gov