

MILLS ACT RESOLUTION NO. 2011-133

The Resolution was adopted by the Napa County Board of Supervisors on October 18, 2011. The Resolution and preservation agreement is designed to foster preservation of historic properties by providing tax incentives.



The Palmer House in Calistoga is a Mills Act property

Additional Mills Act information can be found online at http://www.countyofnapa.org/planning_forms/ or you can call the Planning Division Monday through Friday 8:00 AM to 4:45 PM or drop by in person.

More about Historic Preservation:

The California State Historic Preservation Office (www.ohp.parks.ca.gov)

Secretary of Interior's Standards for Treatment of Historic Properties
www.cr.nps.gov/hps/tps/standguide

Please note that this factsheet is intended as a brief summary of Napa County's rules and regulations regarding the Mills Act. It does not and is not intended to provide a complete restatement of CA Government Code 52080 ff. Please contact the Planning Division or County Assessor if you have specific questions.

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Mills Act

Tax Incentives for
Preserving & Rehabilitating
Designated
Historic Landmark Properties



A Tradition of Stewardship
A Commitment to Service

WHAT IS THE MILLS ACT?

The Mills Act is a state law that allows cities or counties to enter into a contract with owners of designated historic landmark properties. This contract provides a method of reducing property taxes in exchange for the continued preservation of a historic property.

WHAT IS A HISTORIC PROPERTY?

For purposes of the Napa County Mills Act program, a qualified historic property shall be a designated Napa County Landmark that was constructed and used as a residence, school, religious building, barn or other agricultural building (except wineries).

HOW IT WORKS...

The State law enables the County of Napa to enter into a 10-year contract with owners of historic landmark properties, in which the owners agree to maintain and rehabilitate their historic structures. The contract runs with the property and transfers to the new owner(s) if it is sold.

The contract automatically renews itself annually once the 10-year term is complete, unless there is a notice of non-renewal from either party. The effect of non-renewal is to terminate the agreement at the end of the 10-year term.

THE MILLS ACT AGREEMENT

The Mills Act Property Agreement sets forth the following requirements, provisions and restrictions:

1. The agreement obligates the owner to preserve, rehabilitate, or restore specific and agreed upon historic features included in the rehab/restoration plan in accordance with the rules and regulations of the Office of Historic Preservation of the Department of Parks and Recreation, the United States Secretary of the Interior's Standards for Rehabilitation and the State Historical Building Code.
2. Owner shall complete and submit a signed annual report describing the improvements and upkeep undertaken during the year.
3. Owner shall provide for periodic examinations of the interior and exterior of the premises.
4. The Mills Act Agreement is binding upon all successors of interest of the owner;
5. The agreement shall remain in effect for a minimum period of ten years.
6. The County may cancel the agreement or pursue whatever legal or equitable remedies it deems necessary or desirable for enforcement of the agreement when the Planning Commission or Board of Supervisors finds that the owner has breached the terms of the agreement.
7. The property owner shall hold the County harmless from any and all claims arising from any use of the historic property.

APPLICATION REQUIREMENTS

The following information is required for processing a Mills Act contract:

- Completed application signed by the property owner.
- Written statement describing renovations/repairs.
- Title report.
- Location/Vicinity Map, Site Plan and Floor Plans.
- Rehabilitation/Restoration Plan.
- Processing fee.



**John Ramos Sherry House-Depot Saloon
St. Helena**