



City of Pomona 2016 Mills Act Program Application Guide



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City of Pomona Planning Division
Mills Act Program
Application Guide

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Introduction

Background

In 1972, the state of California enacted the Mills Act, an economic incentive program to encourage the preservation of historic buildings. State codes related to the Mills Act include California Government Code, Article 12, Sections 50280 – 50290 and California Revenue and Taxation Code, Article 1.9, Sections 439 – 439.4.

The Mills Act grants local governments the authority to establish, administer and implement Mills Act Historic Preservation Tax Abatement Programs (Mills Act programs). Cities and counties with Mills Act programs are able to enter into contracts with owners of qualified historic properties who actively participate in the restoration and maintenance of their historic properties while receiving property tax relief. Each local government establishes its own criteria for evaluating applications and determines how many contracts will be allowed within its jurisdiction.

On February 11, 2002, the Pomona City Council adopted Resolution No. 2002-32 establishing a Mills Act program to foster the preservation and rehabilitation of the City's historic properties. On April 21, 2008, a revised and restated version of the program was approved when the City Council adopted Resolution No. 2008-39. The administration of Pomona's Mills Act program is assigned to the Planning Division of the Community Development Department. For questions about this program, please call the Planning Division at (909) 620-2191.

Application “Due Date”

The City of Pomona will accept Mills Act program applications throughout the year. However, the Planning Division has tailored this guide to assist property owners in completing a Mills Act program application with the goal of executing and recording a Mills Act contract by December 31 of the year in which the application is submitted. If a contract is recorded by this date, it will be considered for tax relief by the Los Angeles County Tax Assessor during the first six months of the following year, and the property owner can then expect to see tax reduction benefits reflected on the Fall tax bill. To facilitate processing of applications to meet the December 31 contract recordation “deadline,” a property owner should have submitted a **complete** Mills Act program application to the Planning Division by **June 1**. Applications completed after this date will be processed as quickly as possible but may not result in contracts that can be recorded by December 31.

Mills Act Program Requirements

A. State Requirements

1. The property must be privately owned, not exempt from property taxation and either 1) listed in the National Register of Historic Places or registered as a historic district or 2) listed in a state, city or county official register of historical or architecturally significant sites, places or landmarks.
2. The contract must require that the property owner preserve the property and when necessary, restore and rehabilitate the property throughout the term of the contract.
3. The term of the contract shall be a minimum of ten years. One year will automatically be added to the initial term of the contract each year on the contract anniversary date, unless a city or property owner files a notice of non-renewal 60 or 90 days prior to the anniversary, respectively. If a notice of non-renewal is duly filed, the existing contract shall remain in effect for the balance of the period remaining since the execution or last renewal of the contract.
4. No later than 20 days after a city enters into a contract, the clerk of the legislative body shall record a copy of the contract with the county recorder.
5. The property owner must provide written notice of the contract to the State Office of Historic Preservation within six months of entering into the contract.
6. All work must comply with the rules and regulations of the State 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 Historic Building Code.
7. The contract must require periodic interior and exterior inspections by the tax assessor, Department of Parks and Recreation and State Board of Equalization to determine the property owner's compliance with the contract.
8. The contract must be binding upon successive property owners for the term of the contract. Successive property owners shall have the same rights and obligations under the contract as the owner who entered the contract.
9. During the term of the contract, the county assessor shall value the property by the capitalization of income method.
10. A cancellation fee of 12.5% of the full market value of the property must be assessed upon the property owner if the contract is canceled for breach of the provisions of the contract or if the property is altered or allowed to deteriorate so that it is no longer considered a significant historic structure.

B. City Requirements

1. **Qualifying Structures.** To qualify for the program, a structure must be one of the following:
 - a. A designated single historic landmark;
 - b. A contributing structure located within a designated historic district; or
 - c. A non-contributing structure that is located within a designated historic district, is at least fifty years old, and will be brought closer to qualifying for re-designation as a contributing structure by the completion of the projects approved under the contract.
2. **Non-Qualifying Structures.** Non-qualifying structures include all structures that are located outside of designated historic districts and have not been designated as single historic landmarks.
3. **Qualifying Projects.** A wide range of projects may be considered for inclusion in a Mills Act contract (see “List of Suggested Projects” beginning on p. 6 of this guide). However, to qualify for the program, each project must meet the following requirements:
 - a. All aspects of the project including, but not limited to, its design, materials, and techniques must comply with the rules and regulations of the United States Secretary of the Interior’s Standards for Rehabilitation; the State Office of Historic Preservation of the Department of Parks and Recreation; the State Historic Building Code; and the City of Pomona Municipal Code, Historic Preservation Ordinance and Design Guidelines.
 - b. Projects required to ensure the structural integrity of a structure (e.g., seismic retrofitting, electrical change out or termite treatment) shall be completed prior to the undertaking of projects involving other elements of the structure.
 - c. For projects involving removable features (e.g., light fixtures, fireplace mantelpieces or built-in cabinets), the features shall remain attached to the structure.
 - d. For projects involving interior work, the subject structure shall be made accessible to the public during the term of the contract once every three years for a tour, upon request by Pomona Heritage, The Historical Society of Pomona Valley or The Auxiliary of the Pomona Valley Hospital Medical Center. Nothing contained in this section shall be construed to require that the subject structure be made available for a tour more than once every three years.
4. **Non-Qualifying Projects.** Additions (e.g., room or patio additions), the relocation of structures, and projects that fail to meet all of the requirements listed in Section B.3., above, do not qualify for the program.

5. **Certificates of Appropriateness.** Prior to City Council approval of a Mills Act contract, the Historic Preservation Commission shall approve a Certificate of Appropriateness for a Restoration, Rehabilitation and Preservation Plan that includes a schedule of projects to be completed during the first ten years following execution of the contract.
6. **Expenditure of Tax Savings.** The property tax saving realized during the first ten years following execution of the contract shall be spent on completing the schedule of projects included in the approved Restoration, Rehabilitation and Preservation Plan. The estimated cost of completing the schedule of projects shall be equal to or exceed the estimated property tax savings realized during this ten-year period. Subsequent property tax savings shall be spent to maintain and preserve the property and when necessary, restore and rehabilitate the property throughout the term of the contract.
7. **Project Completion.** The specific projects included in the approved Restoration, Rehabilitation and Preservation Plan shall be completed during the first ten years following contract execution, as outlined in the schedule of projects. Throughout the term of the contract, maintenance and preservation projects and when necessary, restoration and rehabilitation projects, shall be completed as needed to protect the structural integrity and historic and aesthetic value of the property. Projects not included in the approved schedule of projects shall be subject to the approval of a Certificate of Appropriateness in accordance with the Historic Preservation Ordinance and Design Guidelines.

On a yearly basis, City staff shall inspect the property to evaluate the status of approved projects and the general condition of the property. Inspections of the interior of structures shall be required when the schedule of projects includes interior work.

8. **Length of Mills Act Contract.** The term of a contract shall be a minimum of ten years. One year will automatically be added to the initial term of the contract each year on the anniversary date of the contract, unless the City or property owner files a notice of non-renewal 60 or 90 days prior to the anniversary, respectively. If a notice of non-renewal is duly filed, the existing contract shall remain in effect for the balance of the period remaining since the execution or last renewal of the contract.
9. **Findings.** To grant approval of a Mills Act contract, the City Council must make the following findings:
 1. That based on information contained in the program application including, but not limited to, the Restoration, Rehabilitation and Preservation Plan; cost estimates; estimated tax savings to the property owner; and other related information, the approval of the Mills Act

contract will serve to compensate the City for the reduction in property taxes received.

2. That the Restoration, Rehabilitation and Preservation Plan will extend the life of the structure(s), protect the historic and aesthetic value of the property, and comply with the rules and regulations of the State Office of Historic Preservation of the Department of Parks and Recreation; the United States Secretary of the Interior's Standards for Rehabilitation; the State Historic Building Code; and the City of Pomona Municipal Code, Historic Preservation Ordinance and Design Guidelines.

10. **List of Suggested Projects.** To qualify for the Mills Act program, a project must meet *all* of the requirements specified on p. 4 of this guide under "Qualifying Projects." If consistent with these requirements, projects may include, but are not limited to, the following:

- Access Modifications – Exterior
- Access Modifications – Interior
- Accessory Structure – Repair or Replace with Historically Correct
- Annual Maintenance and Repairs
- Appliance Vent
- Architectural Detail – Remove Non-historic Feature and Restore to Original
- Architectural Trim – Repair or Replace with Historically Correct
- Balcony/Decks – Install New Railings to Code
- Balcony/Decks – Repair or Replace with Historically Correct
- Basement – Repair, Rebuild or Install New
- Basement Access – Repair or Replace
- Cabinets and Counters – Repair or Install New in Bathroom or Kitchen
- Chimney – Inspect and Clean
- Chimney – Repair or Rebuild with Historically Correct
- Code Repair Item
- Column – Repair, Rebuild or Replace with Historically Correct
- Corbels/Structural Brackets – Repair or Replace with Historically Correct
- Door – Install New Basement Hatch Cover and Base
- Door, Entry – Repair or Replace with Historically Correct
- Door, Hardware – Repair or Replace with Historically Correct
- Door, Screen – Repair or Replace with Historically Correct
- Drain for Deck – Repair, Replace or Install New
- Drainage – Protect or Correct
- Dry Rot – Remove and Repair or Replace Structural or Architectural Element with Historically Correct
- Eaves and Overhangs – Repair or Replace with Historically Correct
- Electrical – Install Ground and Service Entry
- Electrical – Install New Circuits
- Electrical – Install New Service Lines to Garage
- Electrical – Rewire and Upgrade Service
- Electrical Fixtures – Repair or Replace with Historically Compatible
- Electrical Outlets – Repair, Replace or Install New

Electrical Security Lighting and Alarm System – Repair, Replace or Install New
 Fence or Wall – Repair or Replace with Historically Compatible
 Flashing – Repair or Replace
 Floor Furnace – Remove and/or Restore Floor
 Flooring – Repair or Replace
 Foundation – Perform Bolting and Seismic Work
 Foundation – Repair, Rebuild or Replace with Historically Correct
 Gable or Attic – Re-screen
 Garage – Repair, Replace or Install New Historically Compatible
 Garage Doors – Repair or Replace with Historically Compatible
 Gutters and Downspouts – Repair or Replace
 HVAC – Repair, Replace or Install New
 Insulation – Install in Walls (Blown in)
 Insulation – Install in Attic
 Interior Trim – Refinish, Repair or Replace with Historically Correct
 Landscaping – Install New
 Masonry – Repoint, Repair, Replace or Install New Historically Correct
 Mechanical, Air Conditioning – Repair, Replace or Install New
 Mechanical, Heating – Repair, Replace or Install New
 Mechanical, Venting and Duct Work – Repair, Replace or Install New
 Painting – Interior or Exterior
 Painting – Removal of Lead-Based Paint
 Patio – Repair, Rebuild or Replace with Historically Correct
 Paving, Driveways or Walkways – Repair, Replace or Install New Historically
 Compatible
 Plaster – Repair, Refinish, Remove or Replace with Historically Correct
 Plumbing, DWV (Drain, Waste and Vent) – Repair, Replace or Install New
 Plumbing, Fixtures – Repair, Replace or Install New
 Plumbing, Service Lines – Repair, Replace or Install New
 Plumbing, Sewer – Repair, Replace or Install New
 Porch – Repair, Rebuild or Replace with Historically Correct
 Porch, Ceiling or Floor – Repair, Resurface or Replace with Historically
 Correct
 Porch, Railing – Repair or Replace to Code
 Roof – Repair, Re-roof, or Strip and Install New Historically Correct
 Security Lighting and Alarm System – Repair, Replace or Install New
 Seismic Retrofitting
 Siding – Repair or Replace with Historically Correct
 Siding, Asbestos – Remove and Replace or Repair Underlying Material
 Skylights – Repair or Replace
 Stairs – Repair or Replace
 Stonework – Repair or Replace with Historically Correct
 Stoop – Repair or Replace with Historically Correct
 Structural Repairs or Replacement – Bracing, Framing, Joists, etc.
 Substandard Construction – Remove
 Termite Treatment and Repair Work
 Tile – Repoint, Repair or Replace with Historically Correct
 Utility Enclosure – Repair, Replace or Install New

Ventilation, Attic Fan – Repair, Replace or Install New
Waterproofing
Weatherproofing
Windows – Repair or Replace with Historically Correct
Windows, Screens and Hardware – Repair, Replace or Install New Historically
Compatible

11. **Application Fee.** A fee must be submitted along with each Mills Act program application. The amount of the fee will be equal to 0.1% (one tenth of a percent) of the assessed value of a property, up to a maximum fee of \$2,467. To facilitate calculation of the fee, the application must include a copy of the most recent property tax bill.

Application Review Process

City Review

The dates specified below are tailored to assist property owners in completing the review process with the goal of executing and recording a Mills Act contract by **December 31** (see p. 2 of this guide for additional information on application “due date”).

1. Application Submittal: No later than June 1

Planning Division staff receives the Mills Act program application. The application provides a “pro forma” regarding the proposed project: Restoration, Rehabilitation & Preservation Plan; drawings; samples; cost estimates; photographs; and any other materials or studies needed.

2. Site Visit: June 15 - July 15

City staff arranges with applicant a time to visit the historic property site to review conditions.

3. Review for Completeness: July 1 - July 31

City staff reviews all submitted application information for accuracy and completeness and may schedule a meeting with the applicant to discuss details of the proposed Restoration, Rehabilitation & Preservation Plan. When appropriate, staff deems the Mills Act program application complete.

4. Historic Preservation Commission: September - October

Planning Division staff schedules the application for a Historic Preservation Commission public hearing and prepares a report regarding a Major Certificate of Appropriateness for the proposed project.

5. City Council: November

If the Historic Preservation Commission approves a Certificate of Appropriateness, Planning Division staff schedules the application for City Council consideration as a part of its consent calendar action (no public hearing). Staff prepares a report, including a draft Mills Act contract, with conditions as recommended by the Historic Preservation Commission.

6. Contract Execution and Recordation: December

If approved by the City Council, the City executes the contract and, within 20 days of approval, records it with the Los Angeles County Recorder’s Office.

County Tax Assessor Review

Following Mills Act contract recordation with the Los Angeles County Recorder's Office, the City will mail a copy of the recorded contract to the Los Angeles County Office of the Assessor, Ownership Services Department. The County Tax Assessor will review the contract to ensure that the goals of the Mills Act program are met.

State Office of Historic Preservation Review

Within six months of Mills Act contract recordation with the Los Angeles County Recorder's Office, property owners are required to provide written notice to the State Office of Historic Preservation of the California Department of Parks and Recreation (916-653-6624). The notification must state that the property owner has entered into a Mills Act contract with the City of Pomona. A copy of the notice must also be mailed to the City of Pomona Planning Manager.



Secretary of the Interior's Standards for Rehabilitation

1. A property shall be used for its historic purpose or be placed in a new use that requires minimal change to the defining characteristics of the building and its site and environment.
2. The historic character of a property shall be retained and preserved. The removal of historic materials or alteration of features and spaces that characterize a property shall be avoided.
3. Each property shall be recognized as a physical record of its time, place, and use. Changes that create a false sense of historical development, such as adding conjectural features or architectural elements from other buildings, shall not be undertaken.
4. Most properties change over time; those changes that have acquired historic significance in their own right shall be retained and preserved.
5. Distinctive features, finishes, and construction techniques or examples of craftsmanship that characterize a property shall be preserved.
6. Deteriorated historic features shall be repaired rather than replaced. Where the severity of deterioration requires replacement of a distinctive feature, the new feature shall match the old in design, color, texture, and other visual qualities and, where possible, materials. Replacement of missing features shall be substantiated by documentary, physical, or pictorial evidence.
7. Chemical or physical treatments, such as sandblasting, that cause damage to historic materials shall not be used. The surface cleaning of structures, if appropriate, shall be undertaken using the gentlest means possible.
8. Significant archeological resources affected by a project shall be protected and preserved. If such resources must be disturbed, mitigation measures shall be undertaken.
9. New additions, exterior alterations, or related new construction shall not destroy historic materials that characterize the property. The new work shall be differentiated from the old and shall be compatible with the massing, size, scale, and architectural features to protect the historic integrity of the property and its environment.
10. New additions and adjacent or related new construction shall be undertaken in such a manner that if removed in the future, the essential form and integrity of the historic property and its environment would be unimpaired.

APPENDIX A

Application Checklist for Mills Act Program





City of Pomona
 Planning Division
 Development and Neighborhood Services Department
 (909) 620-2191

Checklist for MILLS ACT PROGRAM

All Mills Act program applications and fees must be submitted by mail or in person to:

**City of Pomona
 Planning Division
 Development and Neighborhood Services Department
 505 S. Garey Avenue
 Pomona, CA 91766**

A pre-application consultation meeting with Planning Division staff may be scheduled by phoning (909) 620-2191.

Applicants are encouraged to consult the provisions of the Mills Act (Government Code Section 50280, *et seq.*, and Revenue and Taxation Code Section 439, *et seq.*) and shall consult, as necessary, with an attorney or tax specialist for specific advice regarding Mills Act contracts and the potential implications of participating in this program. Please note that City staff members are not qualified to answer questions related to tax law.

SECTION 1: Filing Requirements

Initial Submittal:

- Ø 1. The completed Mills Act program application
- Ø 2. A copy of the most recent tax bill for the property
- Ø 3. A copy of the latest deed for the property
- Ø 4. A completed Restoration, Rehabilitation & Preservation Plan
- Ø 5. A completed Financial Analysis Form
- Ø 6. Photographs of property (for list of required photos, see item 4 under Restoration, Rehabilitation & Preservation Plan in Appendix B)
- Ø 7. A site plan of the property and improvements, accurately drawn to scale and readable and reproducible to 8½" x 11"
- Ø 8. A completed Baseline Portfolio (for portfolio requirements, see instructions at the end of Appendix B)
- Ø 9. Filing Fees:
 - a. Application Fee: 0.1% of assessed property value, up to a maximum of \$2,467
 - b. Environmental Filing Fee: \$75 check payable to Los Angeles County
 - c. Recordation Fee: May be required when executed contract is recorded

SECTION 2: Additional Submittal Requirements

Any of the following items may be required based on a detailed review of the application.

- | | |
|--|----------------------------|
| Ø Preservation Architect Assessment Report | Ø Preliminary Title Report |
| Ø Archeological Assessment | Ø Soils (Phase 1) Report |
| Ø Parking Study | Ø Drainage Report |
| Ø Traffic Study | Ø Arborist Report (trees) |
| Ø Noise Study | Ø Other: |
| Ø Master Plan (Phased Projects) | |

APPENDIX B

Application for Mills Act Program





Project Location / Zoning Information

PROJECT LOCATION

General Location/Address of Project: _____

Assessor's Parcel No.: _____

ZONING / LAND USE INFORMATION

Existing Zoning: _____

Existing General Plan Land Use: _____

Historical Resource Designation Type: **Local** **State** **National** Date of Designation: _____

Located in Historic District: **Y** **N** Name of District: _____

Contributing Structure: **Y** **N**

Exempt Structure: **Y** **N**

Single Historic Landmark: **Y** **N**



Financial Analysis Form

FINANCIAL ANALYSIS FORM

Please complete the following form. See instructions for completing the form following this page.

Property Address: _____

		current year	year two	year three	year four	year five	year six	year seven	year eight	year nine	year ten	EXPLANATION
Step 1: Determine Annual Income of Property												
1.	Monthly Rental Income											<i>Even if a property is owner-occupied, an estimated monthly rental income is needed as a basis for this worksheet formula.</i>
2.	Annual Rental Income											<i>Line item # 1 X 12 months</i>
Step 2: Calculated Annual Operating Expenses												
3.	Insurance											<i>Fire, liability, etc.</i>
4.	Utilities											<i>Water, gas, electric.</i>
5.	Management											
6.	Other Expenses											<i>Do not include property taxes and mortgage payments.</i>
7.	Total Annual Expenses											<i>Add lines 3 through 6.</i>
Step 3: Determine Net Operating Income												
8.	Net Operating Income											<i>Line 2 minus Line 7.</i>



		current year	year two	year three	year four	year five	year six	year seven	year eight	year nine	year ten	
Step 4: Determine Capitalization Rate												
9.	Interest Component											<i>Average of the rates determined by the State Board of Equalization over the past five years = 4.55%**</i>
10.	Historical Property Risk Component											<i>Single family home = 4% All other property = 2%</i>
11.	Amortization Component											<i>If the life of the improvements is 20 years, use $100 \times 1/20 = 5\%$</i>
12.	Property Tax Component											<i>.01 times the assessment ratio of 100% = 1%</i>
13.	Capitalization Rate											<i>Add lines 9 through 12.</i>
Step 5: Determine Estimated Tax Savings												
14.	Mills Act Assessment Value											<i>Line 8 divided by line 13.</i>
15.	Mills Act Taxes											<i>Line 14 x .01</i>
16.	Current Taxes											<i>General tax levy only – don't include voted indebtedness or direct assessments.</i>
17.	Estimated Tax Savings											<i>Line 16 minus line 15.</i>
18.	ESTIMATED TOTAL SAVINGS OVER TEN YEAR PERIOD =											<i>Sum of all figures in line 17.</i>

**Rates for past five years: 2015 = 4.25%; 2014 = 4.00%; 2013 = 3.75%; 2012 = 4.75%; 2011 = 5.00%



Instructions for Completing Financial Analysis Form

Step 1: DETERMINE ANNUAL INCOME OF PROPERTY

1. Monthly Rental Income

The Monthly Rental Income, when the property is owner-occupied, is determined based on what the property could reasonably be expected to yield, or an amount stipulated in the proposed contract as the minimum to be used. The income for owner-occupied properties is based on comparable rents for similar properties in the area. For income-producing properties, the amount is the actual rent received or typical rentals for similar property and similar uses.

2. Annual Rental Income

The Annual Rental Income is calculated by multiplying the monthly rental income by 12 months.

Step 2: DETERMINE ANNUAL OPERATING EXPENSES

3. Insurance

The insurance expense is calculated by using the annual cost of an insurance policy for the property, such as homeowner's insurance.

4. Utilities

The utilities expense is calculated by multiplying the average monthly utilities cost by 12 months.

5. Management

Management costs are any management fees, if a company manages your property. Owner-occupied properties should have no management expenses.

6. Other Expenses

Other expenses are any expense not listed above. These expenses cannot include debt service, depletion charges, and interest on funds invested in the property. Mortgage payments and property taxes are also not deductible.

7. Total Annual Expenses

The Total Annual Expenses are calculated by adding Lines 3 through 6.



Step 3: DETERMINE NET OPERATING INCOME

8. Net Operating Income

Net Operating Income is calculated by subtracting Total Annual Expenses (Line 7) from Annual Rental Income (Line 2).

Step 4: DETERMINE CAPITALIZATION RATE

The Capitalization Rate consists of an interest component, a historical risk component, an amortization component, and property tax component.

9. The Interest Component

The Interest Component is determined by the State Board of Equalization (SBE) and is announced no later than September 1 of the year preceding the assessment year. Interest Component data for past years can be obtained by phoning the SBE at 800-400-7115.

10. Historical Property Risk Component

The Historical Property Risk Component is 4% for owner-occupied single family dwellings. For all other cases, the Historical Property Risk Component is 2%.

11. Amortization Component

The Amortization Component is a percentage equal to the reciprocal of the remaining life of the improvements. Although this calculation varies by individual structure, the typical remaining life of a wood frame structure is 20 years, and the typical remaining life of masonry building is 50 years. (Example: $1/20$ years = 5%)

12. Property Tax Component

The Property Tax Component is defined as the "percentage of the estimated total tax rate applicable to the property for the assessment year times the assessment ratio." The Property Tax assessment is determined by the Los Angeles County Assessor's Office on an annual basis. The Mills Act does not allow for a reduction in any direct assessments such as special district assessments.

13. The Capitalization Rate

The Capitalization Rate is calculated by adding Lines 9 through 12.



Step 5: DETERMINE ESTIMATED TAX SAVINGS

14. Mills Act Assessment Value

The Mills Act Assessment Value is calculated by dividing the Net Operating Income (Line 8) by the Capitalization Rate (Line 13).

15. Mills Act Taxes

The Mills Act Tax is calculated by multiplying the Mills Act Assessment Value (Line 14) by the Property Tax Component (Line 12).

16. Current Taxes

The Current Taxes amount is the total current taxes on the property. (Increase the total by 2% of subsequent years)

17. Tax Savings

The Tax Savings is calculated by subtracting the Current Taxes (Line 16) from the Mills Act Taxes (Line 15).



Restoration, Rehabilitation and Preservation Plan

RESTORATION, REHABILITATION AND PRESERVATION PLAN (attach additional sheets if necessary)

A Restoration, Rehabilitation and Preservation Plan is required for the processing of the Mills Act program application. At a minimum, the Restoration, Rehabilitation and Preservation Plan must include the following:

1. A list and detailed written description of all work to be completed within the first ten years of the contract period.
2. For all work to be completed during the first ten years of the contract, the year in which the work will be completed must be identified.
3. For all work to be completed during the first ten years of the contract, cost estimates must be provided. (Cost estimates are subject to verification by City staff.)
4. Fully labeled photographs of the following must be provided:
 - a. Front of the main building and its relationship to the public right-of-way (street, parkway, sidewalk)
 - b. Each elevation of all buildings on the property;
 - c. The interior of any room where any work is proposed;
 - d. Structural and architectural details of any building proposed to be restored, rehabilitated or preserved; and
 - e. Any portions of the property where landscaping or paving work is proposed.
5. Plans, drawings, material samples, brochures, etc. as needed to depict the location and characteristics of all proposed work.
6. Additional information may be required during the review process for clarification.

Please fill in the table below by indicating the year in which the work will be done, the type of work proposed, a detailed description of the work, and the estimated cost of the work.

Year	Type of Work	Description of Work	Estimated Cost
1.			
2.			
3.			
4.			



5.				
6.				
7.				
8.				
9.				
10.				
11.				
12.				
13.				
14.				
15.				



As part of the application process, every Mills Act applicant is required to prepare a property baseline portfolio which depicts the property as it exists prior to the property being under contract. The portfolio contains a site plan, floor plan, and photographs which depict exterior and interior spaces and features of the house and property.

SITE PLAN REQUIREMENTS

The purpose of the site plan is to locate all the buildings and other significant structures on a given property. When drafting a site plan, imagine taking an aerial photograph of the site. A site plan does not show interior floor plans, furniture placement, interior dimensions, or thumbnail sketches. Site plans should always be oriented with the north arrow pointed either up or to the right. Place the site plan on the paper in such a way that there is space in the margins for descriptive information. The site plan must be drawn to a scale of 1/4" = 1' or 1/8" = 1' and shall contain the following information:

1.	Street address.
2.	Scale reference, north arrow (oriented to the top or right side of the street), and legends identifying symbols or abbreviations.
3.	The site boundary line shown as a series of long lines and dashes.
4.	All buildings and features (e.g., house, garage, guesthouse, garden shed, pool) located on the property. Show each building's footprint as a heavy solid line.
5.	The overall footprint dimensions and incremental dimensions for each section of building sides where there are changes in the building line.
6.	The location and dimensions of setbacks (front, rear, side), planters, driveway setbacks to lot lines, and other features to verify that the sum of dimensions across the site are equal to lot dimensions.
7.	Names of all streets that adjoin the property.
8.	All hardscape features such as walkways, driveways, sidewalks, and parkways.
9.	The location, height, length, width, color, and material of each fence, wall, gate, or hedge on the site.
10.	The location of ground mounted mechanical equipment (e.g., a/c unit, pool/spa equipment).
11.	Miscellaneous notes referencing other significant features (i.e., water fountains, gates).

FLOOR PLAN REQUIREMENTS

The purpose of the floor plan is to show the relationships between rooms and other spaces and physical features on one level of a structure. When drafting a floor plan, imagine taking an aerial photograph of one story of the structure without the roof or ceiling. A separate floor plan should be drawn for each building level, oriented with the north arrow pointed either up or to the right. Place the floor plan on the paper in such a way that there is space in the margins for descriptive information. The floor plan(s) must be drawn to a scale of 1/4" = 1' or 1/8" = 1' and shall contain the following information:

1.	Street address.
2.	Scale reference, north arrow (oriented to the top or right side of the street), and legends identifying symbols or abbreviations.
3.	A separate floor plan for each building level (may be included on the same sheet, label each floor).
4.	Interior layout including walls and other fixed objects (e.g., counters, cabinets, plumbing fixtures).

5.	Indication of the use of each room (e.g., kitchen, bedroom, bathroom). Be sure to distinguish multiple bedrooms and bathrooms (i.e., First Floor Bedroom 1, Second Floor Bathroom 2)
6.	Distinctions between walls (which are from floor to ceiling) and partitions with labels indicating the height of partitions.
7.	Incremental dimensions showing the size of individual rooms that add up to the overall footprint dimensions.
8.	The location, size, and materials of exterior openings (e.g., doors, windows). Indicate the direction of door swings and window openings for both exterior and interior doors.
9.	The location, size, materials of interior architectural features (e.g., fireplaces).

OPTIONAL

10.	The overall footprint dimensions, rooflines, and incremental dimensions where there are changes in the exterior building lines and rooflines (to match site plan).
11.	The dimension and outline of outdoor features (including columns and support posts) immediately adjacent to the building, such as roofed projections (e.g., porch/patio covers, awnings, canopies) and ground level paving (e.g., landings, steps). Use a single dashed line for rooflines and a single solid line for paving edges to distinguish these from other items on the floor plan.

BUILDING ELEVATION REQUIREMENTS

The purpose of elevations is to provide a non-perspective view of the exterior of the building. Plans typically include the front, rear, and side elevations of the home photographed or drawn to scale. Exterior features such as windows, doors, siding material, and roofing material are indicated on plans or shown on a photograph. In order to meet the elevation requirements, you may submit photographs that clearly show each elevation of the home and all structures on the lot. If you choose to submit scaled elevation plans, you must still submit photographs of the elevations.

Photographed Building Elevations (Required)

1.	Provide photographs of all four elevations of each building of the property (e.g., house, garage).
2.	To greatest extent possible, try to capture the entire elevation in at least one shot. However, you may use multiple shots for each elevation in order to capture all detail.
3.	Photograph each window, door, and architectural detail separately.
4.	Photograph any covered porches, patios, balconies, or decks.
5.	Photograph foundations on all four elevations.
6.	Photograph the front elevations of all adjoining properties.

Scaled Elevation Plans (Optional)

1.	Provide elevations for all four sides of each building on the property (e.g., house, garage).
2.	Indicate different features such as colors and materials on the elevations with a key (e.g., 1, 2, 3) that relates to a table on the same sheet.
3.	Label the overall height of the buildings and incremental heights of the floor and ceilings of each level to the top of the building façade.
4.	Provide exterior section elevations of building projections, wings, and other sides not visible on the four elevations provided. The color and materials of these elevations should be identified using the same key as the main elevations.

INTERIOR/EXTERIOR PHOTOGRAPH REQUIREMENTS

The purpose of photographing the property is to provide documentation of **all** exterior and interior spaces and features. This is required in order to show the property as it existed when the Mills Act contract was initiated.

Photography Tips

1.	When taking photographs outside, always make sure to keep the sun out of the shot. One rule of thumb is to always make sure that the building or object that you're photographing is front-lit (sun behind your shoulders).
2.	The best light for taking outdoor photographs is found on overcast days when buildings will not cast any shadows. Noon is the worst time of day to take outdoor photographs of buildings.
3.	Interior photographs should make use of all available light without using the flash.
4.	Use a tripod to keep the camera steady while taking indoor photographs without the flash.
5.	When photographing a room, turn on all the lights.
6.	Do not photograph a room when there is direct sunlight streaming into it.
7.	Photograph the interior sides of windows during twilight hours.
8.	Keep in mind that you are, in essence, creating a visual documentary of your home. The photographs should capture as much detail as possible for each building, room, or object that you are photographing.

Exterior Photographs

Provide photographs of the following features:	
1.	The public right-of-way (e.g., sidewalk, parkway, curb) taken from each end of the property.
2.	Front views of each adjoining property.
3.	The driveway, as shot from the street looking into the property (clear of cars or other objects).
4.	All hardscape features (e.g., walkways, patios, stairways).
5.	Full views of each yard (front, sides, rear) using as many photographs as necessary to capture full details of each space.
6.	All fences, walls, hedges (a typical shot that shows each type is sufficient).
7.	Foundation planters on each elevation photographed from one end looking to the opposite end.
8.	All foundation vents, roof vents, and eave vents.
9.	Building eave detail.
10.	Mechanical equipment (e.g., A/C units, electrical service panels, pool/spa equipment).
11.	All character/architectural defining features of the buildings and site (e.g., mail boxes, light fixtures, landscaping) using as many shots as necessary to capture full detail of each feature.
12.	A single photograph of each tree on the property and within the public right-of-way.
13.	All accessory structures (e.g., patio covers, sheds, built-in barbeques) using as many shots as necessary to capture full detail of each subject.
14.	For patio covers, porches, and balconies attached to the main dwelling, take as many photographs as necessary to capture all the detail of each structure including the floor, railings, posts/columns, and ceilings.

Interior Photographs

Provide photographs of each separate room or space which includes the following:	
1.	Two full views of each room or space as taken from opposite sides of the room.
2.	Each interior window, door, and wall opening.

3.	One shot each of the floor, ceiling, and walls (typical materials).
4.	One shot of each wall- or ceiling-mounted light fixture.
5.	Architectural features (e.g., fireplace mantels, built-in furniture, woodwork).
6.	One shot each of the typical floor molding, crown molding, chair rails, etc.
7.	Any character defining feature of the room or space.
8.	For kitchens and bathrooms, be sure to capture all plumbing fixtures, cabinets, counters, and appliances.
9.	Any unusual (different from what is typically found in most homes) light switches, electrical outlets, and heater vents (floor or wall).
10.	Staircases and hallways using as many shots as possible to capture all detail.

ASSEMBLING YOUR PORTFOLIO

The assembled Property Baseline Portfolio will contain the property site plan, building floor plans and elevations, and all interior and exterior photographs in print form. The completed portfolio will consist of a document that contains all photographs, **fully labeled** and in order, and a hardcopy of each floor and site plan. In order to assemble all photographs into one document, computer programs such as Microsoft Word or PowerPoint are useful.

Portfolio Requirements

A complete property baseline portfolio consists of a document that contains labeled photographs, a complete set of plans (site and floor), and a digital copy of the document and plans saved on a CD-ROM. Two Complete sets are required.	
1.	Document shall be no larger than 8 1/2" x 11" (letter size) and placed in an appropriately sized three-ring notebook with side pockets.
	a. Group individual pictures of the same room or feature into distinct sections.
	b. Provide a table of contents (see example below) to show divisions of each distinct section.
	c. Provide a title page for each distinct section as shown on the table of contents.
	d. Label all photographs as descriptively as possible (i.e., View of the driveway from street).
	e. For the best results use Microsoft PowerPoint, which allows greater flexibility in placing photographs on each sheet and the insertion of text boxes.
	f. Wherever possible, key photographs to site and floor plans.
	g. Include an 8 1/2" x 11" copy of the site and floor plans with number keys.
2.	Property Plans (site and floor) shall be printed on maximum 11" x 17" paper and placed in the three-ring notebook pocket.
3.	Digital files of the document and attached plans shall be saved to a CD-ROM and placed securely in the three-ring notebook.

Sample Table of Contents

PLANS	<ul style="list-style-type: none"> ▪ Site Plan ▪ Floor Plan ▪ Elevations (optional)
EXTERIOR PHOTOGRAPHS	<ul style="list-style-type: none"> ▪ Front Elevation ▪ Side Elevations (be sure to differentiate between the two sides, i.e., west, east) ▪ Rear Elevations

	<ul style="list-style-type: none"> ▪ Elevations of _____ e.g., other buildings/structures such as a garage, guest house, or gazebo (separate section for each individual building) ▪ Adjacent Properties and Public Right-of-Way ▪ Front Yard ▪ Side Yard ▪ Rear Yard ▪ Fences, Walls, and Hedges
<p style="text-align: center;">INTERIOR PHOTOGRAPHS FIRST FLOOR</p>	<ul style="list-style-type: none"> ▪ Entry/Vestibule ▪ Living Room ▪ Dining Room ▪ Den ▪ Kitchen ▪ First Floor Bathroom (if more than one, label as 1, 2, 3) ▪ First Floor Bedroom (if more than one, label as 1, 2, 3) ▪ Staircase to Second Floor
<p style="text-align: center;">INTERIOR PHOTOGRAPHS SECOND FLOOR</p>	<ul style="list-style-type: none"> ▪ Second Floor Bedroom 1 (if more than one, label as 1, 2, 3) ▪ Second Floor Bathroom 1 (if more than one, label as 1, 2, 3) ▪ Balcony ▪ Main Hallway ▪ Staircase to First Floor