PARK AND RECREATION TAXES
Beverly Hills Municipal Code, Article 7
Parks and Recreation Facilities Construction Tax of the City of Beverly Hills (1962 code § 8-9.02)

Park and Recreation taxes are assessable to the following projects:

- Main dwellings
- Second dwelling units, attached or detached
- Commercial and industrial buildings
- Floor area additions to the buildings
- Floor area demolished and replaced
- Floor area when more than 50% of the exterior walls surrounding the floor are removed
- Usable basements excluding mechanical and garage
- Storage room including attic storage with stair access

Exceptions:

- Accessory structures (habitable or non-habitable) and additions thereto
- Garages or parking structures
- Religious institutions
- Governmental buildings
- Private schools with limitations
- Houses of elderly, low and moderate income housing with limitations