



COMMUNITY DEVELOPMENT DEPARTMENT

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## **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