

State of California
BOARD OF EQUALIZATION
PROPERTY TAX RULES

Division 1. State Board of Equalization-Property Tax
Chapter 2. Assessment
Article 3. Exemptions and Immunities

Rule 134. Household Furnishings, Personal Effects, and Pets Exemption.

Authority: Section 15606, Government Code.
Reference: Section 224, Revenue and Taxation Code.

Household furnishings, personal effects, and pets, as defined in section 224 of the Revenue and Taxation Code, owned by any individual but not held or used in connection with a trade, profession, or business or for the production of income are exempt from ad valorem taxation. Household furnishings are personal property and include such items as furniture, appliances, rugs, cooking utensils, and art objects. Not included within the definition of household furnishings are items classified as improvements, such as wall-to-wall carpeting, built-in ovens, ranges, and dishwashers.

Personal effects is a category of personal property which includes such items as money kept for household use, clothing, jewelry, tools, hobby equipment and collections, and other recreational equipment. By statute, it does not include boats, aircraft and vehicles.

The term "pets" includes any animals (e.g., fish, birds, insects, cats, dogs, horses) held for noncommercial purposes and not as an investment. A show animal that is awarded ribbons or cups would not be considered as held in connection with a trade, profession, or business. However, when the animal's proficiency gains monetary or other awards of substantial value, or when the animal is used in the production of offspring that are sold or exchanged for items of substantial value, it is no longer considered a pet entitled to the exemption.

Storage in a warehouse or other place of safekeeping in and of itself does not alter the status of such property. No claim for exemption need be filed by an eligible owner, and no entries need be shown on the assessment roll.

History: Adopted January 8, 1969, effective February 12, 1969.
Amended August 6, 1969, effective September 11, 1969.
Amended December 12, 1969, effective January 11, 1970.
Amended February 17, 1972, effective April 2, 1972.