

## **515.0000 HOUSEHOLD FURNISHINGS**

**515.0001 Community Associations.** A nonprofit corporation formed by owners of a planned residential development may qualify as a "householder" and hence, its personal property used in and around its clubhouse is eligible for the exemption. LTA 5/2/80 (No. 80/76).

**515.0002 Community Associations.** *Lake Forest Community Association v. Orange County* (1978) 86 Cal.App.3d 394, held that furnishings owned by a community association and used in its clubhouse were eligible for the household furnishings exemption in Revenue and Taxation Code section 224. However, personalty owned by a property owners' association and made available to the general public is personalty held or used in connection with a trade, profession, or business and, therefore, is excluded from that exemption. C 4/4/83.

**515.0004 Leased Equipment.** Under Property Tax Rule 134, ownership of household furnishings, personal effects, and pets is required for such property to be eligible for the household furnishings exemption. Personal property, including medical and ambulatory equipment, that is leased to individuals for home use is not eligible for the exemption. C 10/14/2008.

**515.0005 Religious Organizations.** Personal property held by a religious organization and used to furnish rectories, convents, and caretakers' quarters used by priests, nuns, and caretakers is held for household use or purposes and is eligible for the exemption. C 6/20/84.

**515.0009 Rented Residences.** Furnishings used in a personal residence that is rented during the summer each year are assessable under general assessment provisions. Revenue and Taxation Code section 224 specifically states that the phrase "personal effects, household furnishings and pets" does not include "personally held or used in connection with a trade, profession or business." C 11/2/2001.

**515.0010 Residential Care Facilities.** Revenue and Taxation Code section 224 provides that the personal effects exemption does not apply to property held or used in connection with a trade, profession, or business. Therefore, assessment of personal property owned by the licensee of a residential care facility and used in connection with the facility is an assessment to which other family dwellings are subject. However, the fact that a licensee operates a residential care facility out of his or her own home should not preclude application of the exemption for personal effects and household furnishings held for the licensee's own personal use, such as personal bedroom furnishings. LTA 8/1/1989 (No. 89/58); C 12/4/2000.