

810-4-1-.10 Exemption of Household Furniture, Appliances, Other Personal Property When Owned by an Individual for Personal use in the Home.

(1) Purpose - This rule is issued for the purpose of defining the property exempted by the personal use exemptions for the home contained in Code of Ala. 1975, §§40-9-1(11) and 40-9-1(18).

(2) For the purpose of this rule, the definition of household goods shall be:

(a) Household Goods – furnishings, appliances, utensils, and other tangible personal property used in or around a residence by the owner and their guests and not used for business purposes.

(3) Procedures - The assessing official shall make the property tax assessments by listing the home and the land and applying the proper homestead exemption. The taxpayer is not required to list or assess any household goods used exclusively for personal use in the home, nor is he required to list or assess items used exclusively for personal use around the outside of the home, such as lawn mowers, household goods, and personal tools. Nothing in this Rule shall affect the taxation of mobile homes as provided in Code of Ala. 1975, §40-11-1(c)(2), nor the taxation of that property taxed by Code of Ala. 1975, Article 5, Chapter 12, Title 40.

Author: Jennifer Hughes

Authority: §§ 40-2A-7(a)(5) and 40-2-11, Code of Alabama 1975.

History: Adopted as emergency rule No. 810-4-1-.10-.02ER, December 13, 1988. Emergency rule effective through April 11, 1989. Filed January 20, 1989; March 20, 1989.

Amended: November 2, 2004, effective December 7, 2004.