

State of California  
BOARD OF EQUALIZATION  
  
PROPERTY TAX RULES

Chapter 1. State Board of Equalization — Property Tax  
Subchapter 2. Assessment  
Article 5. Situs

**Rule 205. MOVEABLE PROPERTY.**

*Reference:* Article XIII, Section 14, California Constitution.

**(a) GENERAL.** Movable property is all property which is intended to be, and is, moved from time to time from one location to another. Such property may be in-transit, or leased, and under such circumstances its situs is to be determined by reference to section 203 or 204 of this chapter.

Movable property has situs where located on the lien date if it has been in the county for more than 6 of the 12 months immediately preceding the lien date and if it is to remain in or be returned to the county for any substantial period during the 12 months immediately succeeding the lien date. Property which has been in the county for less than 6 of the 12 months immediately preceding the lien date, but which is committed to use in the county for an indeterminate period or for more than six months, has situs there whether the use extends through or commences with the lien date.

Property which does not have situs where located on the lien date pursuant to the previous paragraph has situs at the location where it is normally returned between uses or, if there is no such location, at the principal place of business of the owner.

**(b) GENERAL AIRCRAFT.** Aircraft other than those subject to Revenue and Taxation Code sections 1150 to 1155 have situs for taxation purposes at the airport in which they are habitually situated when not in flight. An aircraft that spends a substantial amount of ground time at each of two or more airports has its tax situs at the airport where it spends the greatest amount of ground time.

**(c)** This section does not apply to boats or racehorses.

*History:* Adopted February 7, 1968, effective March 14, 1968.  
Amended February 24, 1969, effective March 30, 1969.  
Amended July 31, 1980, effective November 19, 1980.  
Amended July 27, 1982, effective February 17, 1983.