

G Pets and Livestock

Animals may be COUNTABLE or NOT COUNTABLE as a resource, income, or an expense, depending on their use.

Animals used for home consumption, to produce items used for home consumption, or to produce income are considered a resource and are NOT COUNTABLE. These animals include, but are not limited to, the following:

- Livestock or other animals that are raised to produce products that may be sold or used for home consumption.
- Race horses, whether being raced or being used for stud service, when they are producing income.

NOTE The income produced is considered self employment. (See [Self Employment - Animals](#))

Key animals on **OTAS** using the LI Other Assets Code.

Treat rare exotic animals with an [equity value \(g\)](#) that exceeds the maximum resource limits as follows:

- For CA, the excess equity value is COUNTABLE.
- For NA, the excess equity value is NOT COUNTABLE.
- For MA, the excess equity value is COUNTABLE for the [MD](#) category only.

Key rare exotic animals on OTAS using the LC Other Assets Code.

All other animals are considered pets. DO NOT key this information in **AZTECS**.