



Computer-Related Items – Property Tax Exemption

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Computer equipment and software are exempt from general property tax.

Sec. 70.11(39) - This exemption includes:

1. Mainframe, mini and personal computers
2. Servers
3. Terminals
4. Monitors
5. Disk drives
6. Electronic peripheral equipment
7. Automatic teller machines
8. Tape drives
9. Printers
10. Leased modems for satellite TV
11. Software including basic operations programs and systems and prewritten software
12. Administrative computers

Sec. 70.11(39m) - This exemption includes:

1. Fax Machines
2. Cash Registers

Sec. 70.112(1) - This exemption includes:

1. Custom Software *

Sec. 70.11(27)(b) - This exemption includes:

1. Production computers**

Property not included in computer-related exemptions from the general property tax:

1. Copiers
2. Equipment with embedded computerized components or telephone systems
3. Equipment used to provide telecommunication services under 76.80
4. Computer-related property assessed under ss. 76.01 to 76.26 and 76.28 – Special Property – Utility Tax

*Intangible property

**Manufacturing machinery and specific processing equipment

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