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## **Farm Machinery and Equipment - Property Tax Exemption**

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Farm machinery and equipment are exempt from general property tax when used exclusively and directly in farming. Farming includes dairy farming, agriculture, horticulture, floriculture and custom farming. Machinery and equipment can be owned or leased. Machinery and equipment includes tractors, machines, and their accessories, attachments, fuel and repair parts.

Machines include the following, regardless of how they are fastened to, connected or built into real property:

- 1) Auxiliary power generators
- 2) Bale loaders
- 3) Barn elevators
- 4) Conveyors
- 5) Feed elevators and augers
- 6) Grain dryers and grinders
- 7) Milk coolers
- 8) Milking machines; including piping, pipeline washers and compressors
- 9) Silo unloaders
- 10) Powered feeders, not including platforms or troughs constructed from ordinary building materials

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