Rent of Heavy Equipment – Property Tax Exemption

Heavy equipment rented for periods of 364 days or less is exempt from general property tax when used in construction, mining or forestry. Included are bulldozers, earthmoving equipment, well-drilling machinery and equipment, and cranes. The following conditions must be met:

- Rented as equipment only, not including hiring an operator
- Equipment must be owned by a personal property rental business

Last Updated: April 28, 2014