



Rental of Heavy Equipment – Property Tax Exemption

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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](#)

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