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## Rented Personal Property – Property Tax Exemption

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Personal property rented for one month or less is exempt from general property tax under the following conditions:

- Rented for temporary use
- Rented to multiple users, for one month or less to each user
- Rented as equipment only, not including hiring an operator
- Owned by a personal property rental business
- Includes [miscellaneous equipment](#), excluding: automotive, computer-related, photographic, audiovisual, photocopying and sound equipment; television sets, video recorders and players, cameras, public address systems, video tapes, party supplies, appliances, tools, dishes, silverware, and table and banquet accessories.

Note: Heavy equipment used for construction, mining or forestry qualifies for the exemption when rented for up to 364 days.

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