

Tax Class B – Every truck, laden or unladen truck tractor, trailer, and semitrailer used for the purpose of transporting property over any public highway in this state and not included in Class A shall be Class B personal property; except that multipurpose trailers shall be Class D personal property. (C.R.S. 42-3-106(1)(b))

- Taxable value
 - Less than 16,000 pounds – 75% of MSRP
 - Equal to or greater than 16,000 pounds – Actual Purchase Price
 - Greater than 16,000 pounds and is alternative fuel – 75% of actual purchase price

Vehicle Model Year	Tax Assessment
First Year	2.10% of taxable value
Second Year	1.50% of taxable value
Third Year	1.20% of taxable value
Fourth Year	.90% of taxable value
Fifth, sixth, seventh, eighth, and ninth years	.45% of taxable value or \$10.00, whichever is greater
Tenth and each later year	\$3.00

Tax Class C – Every motor vehicle not included in Class A or Class B shall be Class C personal property. (C.R.S. 42-3-106(1)(c))

- Taxable value
 - 85% of MSRP

Vehicle Model Year	Tax Assessment
1st Year	2.10% of taxable value
2nd Year	1.50% of taxable value
3rd Year	1.20% of taxable value
4th Year	.90% of taxable value
Fifth, sixth, seventh, eighth, and ninth years	.45% of taxable value
Tenth and each year later	\$3.00

Tax Class D – Every utility trailer, camper trailer, multipurpose trailer, and trailer coach shall be Class D personal property. (C.R.S. 42-3-106(1)(d))

- Taxable value
 - 85% of MSRP

Vehicle Model Year	Tax Assessment
First Year	2.10% of taxable value
Second Year	1.50% of taxable value
Third Year	1.20% of taxable value
Fourth Year	0.90% of taxable value
Fifth, sixth, seventh, eighth, and ninth years	.45% of taxable value
Tenth year and each year later	.45% of taxable value or \$3, whichever is greater

Tax Class F – Every item of special mobile machinery, except power takeoff equipment, that is required to be registered is Class F personal property. A farm tractor, meeting the definition of special mobile machinery, used for any purpose other than agricultural production for more than seventy-two-hour period at the site where it is used for non-agricultural purposes, is Class F personal property. (C.R.S. 42-3-106(1)(e))

- Taxable value
 - Dependent on acquired date and mounted equipment see C.R.S. 42-3-107(14)

Vehicle Model Year	Tax Assessment
First Year	2.10% of taxable value
Second Year	1.50% of taxable value
Third Year	1.20% of taxable value
Fourth Year	1.00% of taxable value
Fifth Year	0.75% of taxable value
Sixth and each year later	0.50% of taxable value or but not less than \$5