

Special Mobile Machinery (SMM)

Tax Class F C.R.S. 42-3-105(2)(e)

(All items of mobile machinery and self-propelled construction equipment)

Taxable Value:

- 85% of the Manufacturer Suggested Retail Price (MSRP)
- Special Mobile Machinery acquired before January 1, 1997, the percentage of the MSRP will be 100%. This includes any equipment mounted on or attached to such vehicle subsequent to its manufacture.
- When the MSRP is not provided by the dealer it may be obtained from:
 - Kelley Blue Book (suggested list price), Taxable Value Program, or Dealers Invoice(s).

Specific Ownership Tax Schedule – C.R.S. 42-3-107(15) (e):

Vehicle Age	Tax
1 st Year of Service	Taxable Value x .021
2 nd Year of Service	Taxable Value x .015
3 rd Year of Service	Taxable Value x .0125
4 th Year of Service	Taxable Value x .01
5 th Year of Service	Taxable Value x .0075
6 th Year and Greater	Taxable Value x .005, but not less than \$5.00