



COLLIN CENTRAL APPRAISAL DISTRICT
BUSINESS PERSONAL PROPERTY

2025 CONSOLIDATED COST INDEX - DEPRECIATION SCHEDULE

YEAR ACQUIRED	COMPUTERS PVF	3 YEARS PVF	4 YEARS PVF	5 YEARS PVF	6 YEARS PVF	7 YEARS PVF	8 YEARS PVF	9 YEARS PVF	10 YEARS PVF	12 YEARS PVF	15 YEARS PVF	20 YEARS PVF	VEHICLES PVF
2024	78%	67%	83%	85%	87%	89%	90%	91%	92%	94%	95%	97%	80%
2023	56%	47%	66%	70%	74%	77%	80%	83%	85%	88%	91%	94%	64%
2022	35%	31%	49%	54%	59%	64%	69%	74%	78%	83%	88%	93%	51%
2021	13%	16%	32%	41%	50%	58%	65%	74%	81%	89%	96%	98%	41%
2020	10%		15%	30%	40%	49%	57%	67%	76%	87%	96%	102%	33%
2019	5%		10%	24%	30%	37%	44%	54%	65%	77%	90%	98%	25%
2018				18%	26%	32%	36%	45%	54%	69%	85%	96%	20%
2017				12%	19%	28%	33%	37%	43%	61%	78%	94%	15%
2016					16%	20%	29%	32%	35%	52%	71%	91%	
2015						17%	20%	29%	30%	42%	62%	86%	
2014							18%	20%	29%	35%	54%	80%	
2013								18%	20%	32%	46%	73%	
2012									18%	30%	39%	67%	
2011										20%	35%	61%	
2010										18%	33%	55%	
2009											31%	48%	
2008											25%	43%	
2007											20%	40%	
2006												39%	
2005												39%	
2004												40%	
2003												28%	
2002												25%	
	LAPTOPS PERSONAL COMPUTERS & PERIPHERAL EQUIPMENT PRINTERS SCANNERS (SOFTWARE IS EXEMPT)	DVD & VIDEOGAME RENTAL INVENTORY PAGERS & CELL PHONES RENTAL UNIFORMS	SEMICONDUCTOR MFG EQUIP POS EQUIPMT (COMPUTERIZED SCANNERS & REGISTERS) MAINFRAMES, SERVERS, ROUTERS & HIGH-TECH COMPUTER EQUIPMENT	ATM CAT SCAN, MRI, & HIGH-TECH MEDICAL ELECTRONIC MFG EQUIP GOLF CARTS OFFICE EQUIP (COPIER, FAX, PHONE) PHOTO FINISH & VIDEO EQUIP TOOLS, MOLDS, DIES VENDING MACHINES	CONSTRUCTION EQUIPMENT HEAVY RENTAL EQUIPMENT PICK-UP VEHICLES (ONE TON & UP)	FAST FOOD RESTAURANT EQUIPMENT	BUSES FORKLIFTS FREIGHT TRUCKS HEAVY VEHICLES (ONE TON & UP, MIXERS/DUMP) PLAYGROUND EQUIPMENT RENTAL TOOLS TRAILERS	OFFICE FURNITURE & FIXTURES MACHINERY & EQUIPMENT RETAIL FIXTURES & EQUIPMENT	ARTWORK COMMERCIAL PRINTING EQUIP DENTAL EQUIP GAS PUMPS MANUFACTURING EQUIPMENT MEDICAL EQUIP SIGNS	CRANES EXCAVATION EQUIP		BATCH PLANTS CELL SITE TOWERS CONCRETE EQUIPMENT GAS TANKS SAFES	VEHICLES (UNDER ONE TON)
THE ORIGINAL COST IS MULTIPLIED BY THE PRESENT VALUE FACTOR (PVF) FOR THE ACQUISITION YEAR TO ARRIVE AT A CALCULATED VALUE FOR THAT CATEGORY. (MARKET VALUE ESTIMATE = HISTORICAL COST x PVF)													