

COLLIN CENTRAL APPRAISAL DISTRICT BUSINESS PERSONAL PROPERTY

2025 CONSOLIDATED COST INDEX - DEPRECIATION SCHEDULE

Year Pup	80% 64% 51% 41% 33% 25% 20% 15%
PVF	80% 64% 51% 41% 33% 25% 20%
2024 78% 67% 83% 85% 87% 89% 90% 91% 92% 94% 95% 97%	64% 51% 41% 33% 25% 20%
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COMPUTERS INVENTORY POS EQUIPMT & HIGH-TECH HEAVY RENTAL MACHINERY & PRINTING EQUIP EQUIP CELL SITE	(UNDER
	ONE TON)
& PERIPHERAL (COMPUTERIZED MEDICAL EQUIPMENT FREIGHT TRUCKS EQUIPMENT TOWERS	
EQUIPMENT PAGERS & SCANNERS & DENTAL EQUIP	
CELL PHONES REGISTERS) ELECTRONIC PICK-UP HEAVY VEHICLES RETAIL FIXTURES CONCRETE	
PRINTERS MFG EQUIP VEHICLES (ONE TON & UP, & EQUIPMENT GAS PUMPS EQUIPMENT	
RENTAL MAINFRAMES, (ONE TON & UP) MIXERS/DUMP)	
SCANNERS UNIFORMS SERVERS, GOLF CARTS MANUFACTURING GAS TANKS	
ROUTERS & PLAYGROUND EQUIPMENT	
HIGH-TECH OFFICE EQUIP EQUIPMENT SAFES	
(SOFTWARE COMPUTER (COPIER, FAX, MEDICAL EQUIP	
IS EXEMPT) EQUIPMENT PHONE) RENTAL TOOLS	
SIGNS SIGNS	
PHOTO FINISH TRAILERS	
& VIDEO EQUIP	
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TOOLS,	
MOLDS, DIES	
VENDING	
THE ORIGINAL COST IS MULTIPLIED BY THE PRESENT VALUE FACTOR (PVE) FOR THE ACQUISITION YEAR TO ARRIVE AT A CALICULATED VALUE FOR THAT CATEGORY	

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)