



COLLIN CENTRAL APPRAISAL DISTRICT BUSINESS PERSONAL PROPERTY

2024 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
2023	78%	67%	83%	85%	87%	89%	90%	91%	92%	94%	95%	97%	80%
2022	56%	47%	66%	70%	74%	77%	83%	84%	86%	89%	92%	95%	64%
2021	35%	35%	49%	62%	68%	74%	80%	82%	85%	89%	94%	100%	51%
2020	13%	16%	32%	44%	53%	62%	70%	79%	83%	90%	96%	100%	41%
2019	10%		15%	30%	39%	48%	56%	67%	76%	86%	90%	98%	33%
2018	5%		10%	24%	31%	38%	45%	55%	66%	79%	87%	97%	25%
2017				18%	27%	32%	36%	46%	55%	70%	84%	95%	20%
2016				12%	19%	29%	33%	37%	43%	61%	79%	91%	15%
2015					16%	20%	28%	31%	34%	51%	69%	87%	
2014						17%	20%	29%	30%	41%	61%	86%	
2013							18%	20%	29%	35%	54%	80%	
2012								18%	20%	32%	45%	73%	
2011									18%	30%	39%	68%	
2010										20%	36%	62%	
2009										18%	32%	54%	
2008											32%	49%	
2007											25%	44%	
2006											20%	42%	
2005												40%	
2004												41%	
2003												40%	
2002												28%	
2001												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)													