



COLLIN CENTRAL APPRAISAL DISTRICT BUSINESS PERSONAL PROPERTY

2023 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
2022	78%	67%	83%	85%	87%	89%	90%	91%	92%	94%	95%	97%	80%
2021	56%	48%	66%	75%	80%	83%	86%	89%	91%	94%	97%	98%	64%
2020	35%	34%	49%	59%	65%	71%	76%	82%	86%	91%	93%	98%	51%
2019	13%	14%	32%	40%	48%	56%	63%	71%	78%	85%	92%	97%	41%
2018	10%		15%	28%	36%	44%	51%	61%	70%	79%	87%	96%	33%
2017	5%		10%	23%	28%	34%	40%	50%	60%	71%	83%	95%	25%
2016				18%	24%	28%	32%	40%	48%	61%	76%	91%	20%
2015				12%	19%	25%	29%	32%	37%	53%	68%	86%	15%
2014					16%	20%	25%	28%	30%	45%	61%	81%	
2013						17%	20%	25%	27%	37%	55%	76%	
2012							18%	20%	26%	31%	48%	71%	
2011								18%	20%	29%	41%	66%	
2010									18%	27%	35%	60%	
2009										20%	31%	55%	
2008										18%	30%	50%	
2007											30%	46%	
2006											25%	43%	
2005											20%	40%	
2004												38%	
2003												37%	
2002												36%	
2001												28%	
2000												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 = PVF x HISTORICAL COST)													