



# COLLIN CENTRAL APPRAISAL DISTRICT BUSINESS PERSONAL PROPERTY

## 2026 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
2025	78%	67%	83%	85%	87%	89%	90%	91%	92%	94%	95%	97%	80%
2024	56%	46%	66%	71%	75%	79%	82%	85%	87%	90%	93%	98%	64%
2023	35%	32%	49%	54%	60%	65%	70%	75%	80%	84%	89%	94%	51%
2022	13%	14%	32%	36%	44%	51%	58%	65%	71%	78%	84%	92%	41%
2021	10%		15%	29%	38%	46%	54%	64%	73%	83%	91%	103%	33%
2020			10%	25%	31%	38%	45%	56%	67%	79%	93%	106%	25%
2019				18%	26%	31%	36%	45%	53%	68%	85%	101%	20%
2018				13%	23%	28%	33%	37%	43%	61%	78%	99%	15%
2017					16%	23%	29%	32%	35%	53%	72%	95%	
2016						18%	23%	30%	31%	43%	64%	90%	
2015							19%	25%	30%	36%	55%	82%	
2014								19%	25%	33%	46%	75%	
2013									19%	30%	39%	68%	
2012										27%	35%	61%	
2011										20%	33%	55%	
2010											32%	50%	
2009											29%	43%	
2008											25%	40%	
2007												38%	
2006												38%	
2005												38%	
2004												36%	
2003												30%	
	LAPTOPS PERSONAL COMPUTERS & PERIPHERAL EQUIPMENT PRINTERS SCANNERS  (SOFTWARE IS EXEMPT)	DVD & VIDEOGAME RENTAL INVENTORY CELL PHONES & PAGERS 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)