

30A, FL Cost Segregation Benchmarks

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Headline figures

Metric	Median	Range
Year-1 federal savings (100% bonus)	\$107,473	\$40,711–\$152,148
Reclassification ratio (5/7/15yr ÷ basis)	27.2%	17.5%–28.9%
Land allocation	27.2%	23.5%–50.0%

Per-fixture results

Property	Type	Price	Reclass %	Y1 savings @ 37%
Seaside Beach Cottage	SFR	\$2,150,000	27.2%	\$108,113
Rosemary Beach Luxury Cottage	SFR	\$2,850,000	28.9%	\$152,148
Grayton Beach SFR STR	SFR	\$1,485,000	26.9%	\$107,473
Inlet Beach New-Build	SFR	\$1,185,000	27.7%	\$93,069
Dune Allen LTR	SFR	\$825,000	17.5%	\$40,711

Methodology

Figures generated by the Cost Seg Smart engine using RSMeans 2024 base costs, BLS PPI for time-of-acquisition adjustment, county assessor land allocations where available (statistical fallback otherwise), and IRS Rev. Proc. 87-56 / Pub. 946 for MACRS class life assignment. OBBBA (2025) permanently restored 100% bonus depreciation. Federal savings illustrated at 37% top marginal rate; actual savings vary by taxpayer.

Source: costsegsmart.com — engine version of 2026-05-15. Reproducible from cities/30a.json fixtures.