

New York City, NY Cost Segregation Benchmarks

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Headline figures

Metric	Median	Range
Year-1 federal savings (100% bonus)	\$27,167	\$18,968–\$60,333
Reclassification ratio (5/7/15yr ÷ basis)	16.0%	11.4%–18.5%
Land allocation	34.3%	31.1%–60.0%

Per-fixture results

Property	Type	Price	Reclass %	Y1 savings @ 37%
Park Slope Brownstone LTR	SFR	\$1,850,000	16.0%	\$60,333
Manhattan Condo Rental	CONDO	\$1,485,000	12.2%	\$26,857
Astoria Queens Triplex	TRIPLEX	\$985,000	18.5%	\$46,489
Riverdale Bronx Co-op Building Unit	CONDO	\$685,000	11.4%	\$18,968
Staten Island SFR Rental	SFR	\$685,000	16.3%	\$27,167

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/nyc.json fixtures.