

Las Vegas, NV Cost Segregation Benchmarks

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Headline figures

Metric	Median	Range
Year-1 federal savings (100% bonus)	\$38,536	\$18,451–\$141,566
Reclassification ratio (5/7/15yr ÷ basis)	25.1%	16.7%–27.2%
Land allocation	22.4%	20.3%–24.0%

Per-fixture results

Property	Type	Price	Reclass %	Y1 savings @ 37%
Summerlin Master-Planned STR	SFR	\$625,000	26.9%	\$49,601
Henderson Anthem SFR STR	SFR	\$485,000	24.8%	\$34,454
Spring Valley STR Conversion	SFR	\$525,000	25.1%	\$38,536
Centennial Hills SFR BRRRR	SFR	\$385,000	16.7%	\$18,451
MacDonald Highlands Ultra-Luxury STR	SFR	\$1,850,000	27.2%	\$141,566

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/lasvegas.json fixtures.