Outer Banks, NC Cost Segregation Benchmarks

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Headline figures

Metric	Median	Range
Year-1 federal savings (100% bonus)	$63,460	$20,729–$163,281
Reclassification ratio (5/7/15yr ÷ basis)	29.4%	14.6%–37.6%
Land allocation	18.2%	18.0%–18.4%

Per-fixture results

Property	Type	Price	Reclass %	Y1 savings @ 37%
Corolla planned-community weekly rental	SFR	$927,500	37.6%	$105,932
Nags Head oceanfront event home	SFR	$1,900,000	28.4%	$163,281
Duck soundside house	SFR	$941,000	25.6%	$72,816
Kill Devil Hills beach box	SFR	$540,000	33.2%	$54,105
Avon village house	SFR	$544,000	30.4%	$50,263
Manteo house, long-term lease	SFR	$469,000	14.6%	$20,729

Methodology

Figures generated by the Cost Seg Smart engine using nationally-recognized construction cost data, 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 3.942.0, generated 2026-11-24. Reproducible from cities/outerbanks.json fixtures.