

Naples, FL Cost Segregation Benchmarks

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Headline figures

Metric	Median	Range
Year-1 federal savings (100% bonus)	\$72,412	\$20,351–\$139,372
Reclassification ratio (5/7/15yr ÷ basis)	26.3%	16.9%–27.6%
Land allocation	24.5%	23.5%–27.0%

Per-fixture results

Property	Type	Price	Reclass %	Y1 savings @ 37%
Old Naples Luxury Condo	CONDO	\$1,850,000	27.6%	\$139,372
Pelican Bay Villa	CONDO	\$985,000	26.3%	\$72,412
Park Shore Gulf-Front Condo	CONDO	\$1,325,000	26.2%	\$93,575
East Naples Inland SFR Rental	SFR	\$425,000	16.9%	\$20,351
Bonita Springs Master-Planned SFR STR	SFR	\$685,000	27.0%	\$52,007

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/naples.json fixtures.