# Poconos, PA Cost Segregation Benchmarks

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## Headline figures

| Metric | Median | Range |
|---|---|---|
| Year-1 federal savings (100% bonus) | $46,045 | $17,470–$79,663 |
| Reclassification ratio (5/7/15yr ÷ basis) | 30.3% | 19.0%–35.9% |
| Land allocation | 20.0% | 20.0%–20.4% |

## Per-fixture results

| Property | Type | Price | Reclass % | Y1 savings @ 37% |
|---|---|---|---|---|
| Lake Harmony ski-and-lake chalet | SFR | $530,000 | 30.5% | $47,877 |
| Lake Naomi club house | SFR | $485,000 | 30.8% | $44,213 |
| Arrowhead Lake community chalet | SFR | $299,000 | 35.9% | $31,749 |
| Camelback-corridor group house | SFR | $895,000 | 30.1% | $79,663 |
| Wallenpaupack lake house | SFR | $760,000 | 28.1% | $62,797 |
| Jim Thorpe townhouse, long-term lease | SFR | $311,000 | 19.0% | $17,470 |

## 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/poconos.json fixtures.