

# Broken Bow, OK Cost Segregation Benchmarks

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## Headline figures

Metric	Median	Range
Year-1 federal savings (100% bonus)	\$44,678	\$17,594–\$61,292
Reclassification ratio (5/7/15yr ÷ basis)	26.2%	16.8%–26.5%
Land allocation	13.7%	12.9%–15.1%

## Per-fixture results

Property	Type	Price	Reclass %	Y1 savings @ 37%
Hochatown New-Build Cabin	SFR	\$495,000	26.5%	\$41,393
Beavers Bend Forest Cabin	SFR	\$565,000	26.2%	\$47,236
Mountain Fork Riverfront	SFR	\$545,000	26.1%	\$44,678
Hochatown Premium Cabin	SFR	\$725,000	26.3%	\$61,292
Broken Bow Town SFR LTR	SFR	\$325,000	16.8%	\$17,594

## 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/brokenbow.json fixtures.