

# Dallas, TX Cost Segregation Benchmarks

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## Headline figures

Metric	Median	Range
Year-1 federal savings (100% bonus)	\$23,137	\$17,334–\$33,117
Reclassification ratio (5/7/15yr ÷ basis)	16.0%	11.5%–19.6%
Land allocation	22.5%	20.4%–24.3%

## Per-fixture results

Property	Type	Price	Reclass %	Y1 savings @ 37%
Bishop Arts Bungalow Flip	SFR	\$525,000	15.4%	\$23,137
M Streets Tudor Rental	SFR	\$685,000	16.0%	\$30,762
Uptown Condo Investor	CONDO	\$525,000	11.5%	\$17,334
Frisco Suburban SFR Rental	SFR	\$425,000	16.6%	\$20,805
Arlington Fourplex BRRRR	FOURPLEX	\$585,000	19.6%	\$33,117

## 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/dallas.json fixtures.