

Pigeon Forge, TN Cost Segregation Benchmarks

Published 2026-05-15 by Cost Seg Smart. Licensed CC-BY 4.0. Cite this data with attribution.

Headline figures

Metric	Median	Range
Year-1 federal savings (100% bonus)	\$43,474	\$18,481–\$48,429
Reclassification ratio (5/7/15yr ÷ basis)	26.3%	16.5%–27.1%
Land allocation	20.3%	18.7%–21.3%

Per-fixture results

Property	Type	Price	Reclass %	Y1 savings @ 37%
Dollywood Corridor Cabin STR	SFR	\$565,000	25.7%	\$43,474
Wears Valley New-Build Family Cabin	SFR	\$595,000	27.1%	\$48,429
Glades Road Arts-Area Cabin	SFR	\$585,000	26.5%	\$45,166
Sevierville Family-Resort SFR	SFR	\$425,000	26.3%	\$32,918
Bluff Mountain Rural LTR	SFR	\$385,000	16.5%	\$18,481

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/pigeonforge.json fixtures.