

# Gatlinburg, TN Cost Segregation Benchmarks

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## Headline figures

| Metric                                    | Median   | Range             |
|---|----------|-------------------|
| Year-1 federal savings (100% bonus)       | \$47,298 | \$19,840–\$87,425 |
| Reclassification ratio (5/7/15yr ÷ basis) | 26.7%    | 17.4%–27.2%       |
| Land allocation                           | 20.3%    | 19.7%–20.9%       |

## Per-fixture results

| Property                      | Type | Price       | Reclass % | Y1 savings @ 37% |
|-------------------------------|------|-------------|-----------|------------------|
| Downtown Gatlinburg Cabin STR | SFR  | \$625,000   | 25.9%     | \$47,729         |
| Wears Valley New-Build Cabin  | SFR  | \$595,000   | 27.2%     | \$47,298         |
| Cobbly Nob Luxury Chalet      | SFR  | \$1,100,000 | 27.0%     | \$87,425         |
| Sevierville Family Cabin      | SFR  | \$485,000   | 26.7%     | \$38,495         |
| Cosby LTR Cabin               | SFR  | \$385,000   | 17.4%     | \$19,840         |

## 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/gatlinburg.json fixtures.