

# Bozeman, MT Cost Segregation Benchmarks

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## Headline figures

Metric	Median	Range
Year-1 federal savings (100% bonus)	\$65,712	\$26,940–\$76,915
Reclassification ratio (5/7/15yr ÷ basis)	25.4%	16.9%–26.4%
Land allocation	17.4%	16.9%–18.7%

## Per-fixture results

Property	Type	Price	Reclass %	Y1 savings @ 37%
Downtown Bozeman SFR STR	SFR	\$985,000	25.4%	\$76,915
MSU-Adjacent Student Rental	SFR	\$725,000	16.9%	\$37,419
Bridger Foothills New-Build STR	SFR	\$925,000	26.4%	\$75,023
Gallatin Gateway Big Sky Feeder STR	SFR	\$825,000	26.2%	\$65,712
Belgrade Suburban LTR	SFR	\$525,000	17.1%	\$26,940

## 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/bozeman.json fixtures.