

# Maui, HI Cost Segregation Benchmarks

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## Headline figures

Metric	Median	Range
Year-1 federal savings (100% bonus)	\$62,694	\$46,470–\$102,062
Reclassification ratio (5/7/15yr ÷ basis)	26.6%	17.2%–27.4%
Land allocation	44.5%	43.1%–45.0%

## Per-fixture results

Property	Type	Price	Reclass %	Y1 savings @ 37%
Kaanapali Condo (regulatory-risk flagged)	CONDO	\$1,485,000	26.9%	\$81,951
Wailea Resort Condo	CONDO	\$1,850,000	26.4%	\$102,062
Upcountry Kula SFR	SFR	\$1,125,000	27.4%	\$62,694
Hana Rural Vacation Rental	SFR	\$925,000	26.6%	\$51,846
Paia North Shore SFR LTR	SFR	\$1,325,000	17.2%	\$46,470

## 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/maui.json fixtures.