



# Segregation Holding

Cost Segregation Specialists  
www.SegregationHolding.com

CASE NO.  
**100**

CASE STUDIES OF PROVEN PERFORMANCE

## Taxes Saved: \$2,390,464\* Hospital & Medical Facility

### ENGAGEMENT OVERVIEW

*Segregation Holding was engaged by Riverview Regional Medical Center to conduct a cost segregation study of their medical and hospital facility. The objective was to identify assets that could be moved to shorter recovery periods in order to accelerate depreciation and defer taxes.*

### PROPERTY OVERVIEW

*Recently acquired and remodeled, this hospital was placed into service in March 2012 with a total depreciable cost basis of \$21,708,000. This full-service hospital facility consists of 224 private rooms, 62 semi-private rooms, an expandable emergency room currently holding nine urgent-care rooms, multiple operating rooms, imaging/radiology, a full laboratory, and physicians' office wing.*

### ENGINEERING PROCESS

*Our engineers examined all design and construction documents, contractor payment applications and other related data to determine the cost basis for every component in the building. Next, our engineer conducted an on-site inspection to identify and photograph all assets eligible for accelerated depreciation. Our team (on-site engineer, senior engineer, and tax specialist) reviewed the cost segregation study and certified it's thoroughness as well as it's accuracy.*



### ESTIMATE OF BENEFITS AND SAVINGS

*The initial benchmark estimate we provided to Riverview Regional Medical Center showed a potential reallocation of \$3,792,396 or 28% to shorter recovery periods. The projected tax benefit was \$281,918 in first year savings.*

### RESULTS

*Our study resulted in a total of \$6,829,900, or 46.8%, being rescheduled to 5-year and 15-year property. As a result, Riverview Regional Medical Center retained \$2,390,464 in current year income tax benefits.*

*\* Represents the 10-yr. net present value savings using an 8% discount rate if amount indicates NPV.*

**We guarantee any commercial property owner who pays income taxes and owns or leases their office condo, building, or tenant improvements a minimum \$10,000 Federal income tax refund or credit or our services are free!**

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