

2026 Hudson Township Land & ECF Analysis

Part 1 - Land Value Analysis

The mass appraisal techniques used by assessors to estimate the market value for each parcel of taxable land require the assessor to make a determination of each parcel's land value. Part 1 of this document contains the analysis performed by the Hudson Township assessor to determine current land values. These land value conclusions have been used in the determination of assessed values for 2026. As required, the sales gathered and analyzed are from 4/1/2023 to 3/31/2025.

Part 2 - Economic Condition Factor (ECF) Calculation

The mass appraisal techniques used by assessors to estimate the market value of the structures on a parcel require the assessor to keep record of the improvements on the parcel, determine the depreciated cost new based on the Michigan Assessors Manual, and then adjust that depreciated cost to the local market by applying a calculated Economic Condition Factor. Part 2 of this document contains the ECF calculations made by the Hudson Township assessor. These calculated ECFs have been used in the assessor's determination of assessed values for 2026. As required, the sales used in calculating 2026 assessments are from 4/1/2023 to 3/31/2025.

Part 1 - Land Value Analysis

2025 Value Conclusions				2026 Value Conclusions			Unique Properties @ 200% Rate	
# of Acres	\$/A	\$	\$/A	\$	\$/Acre	Change	\$	\$/Acre
1	10,000	10,000	10,000	12,500	12,500	25%	25,000	25,000
1.5	8,800	13,200	8,800	15,375	10,250	16%	30,750	20,500
2	7,700	15,400	7,700	18,000	9,000	17%	36,000	18,000
2.5	6,600	16,500	6,600	20,000	8,000	21%	40,000	16,000
3	5,800	17,400	5,800	21,000	7,000	21%	42,000	14,000
4	5,000	20,000	5,000	24,000	6,000	20%	48,000	12,000
5	4,500	22,500	4,500	27,500	5,500	22%	55,000	11,000
7	4,000	28,000	4,000	31,500	4,500	13%	63,000	9,000
10	3,500	35,000	3,500	38,000	3,800	9%	76,000	7,600
15	3,300	49,500	3,300	55,500	3,700	12%	111,000	7,400
20	3,100	62,000	3,100	72,000	3,600	16%	144,000	7,200
25	3,000	75,000	3,000	87,500	3,500	17%	175,000	7,000
30	2,900	87,000	2,900	97,500	3,250	12%	195,000	6,500
40	2,800	112,000	2,800	130,000	3,250	16%	260,000	6,500
50	2,800	140,000	2,800	162,500	3,250	16%	325,000	6,500
100	2,650	265,000	2,650	325,000	3,250	23%	650,000	6,500
				Range of increase 9%-25%				
				Lot Values: \$12,500			Average increase 17%	

Small Lot Value \$12,500 per lot	
Small Lakes Land Value \$700/FF	
Thumb Lake Land Value \$2,000/FF	
Waterfront & Lake View 200% or regular rate	
Swamp 50% of regular rate	

2026 Hudson Rural Land Values

Used for Agricultural, Commercial, Industrial and Residential Classes

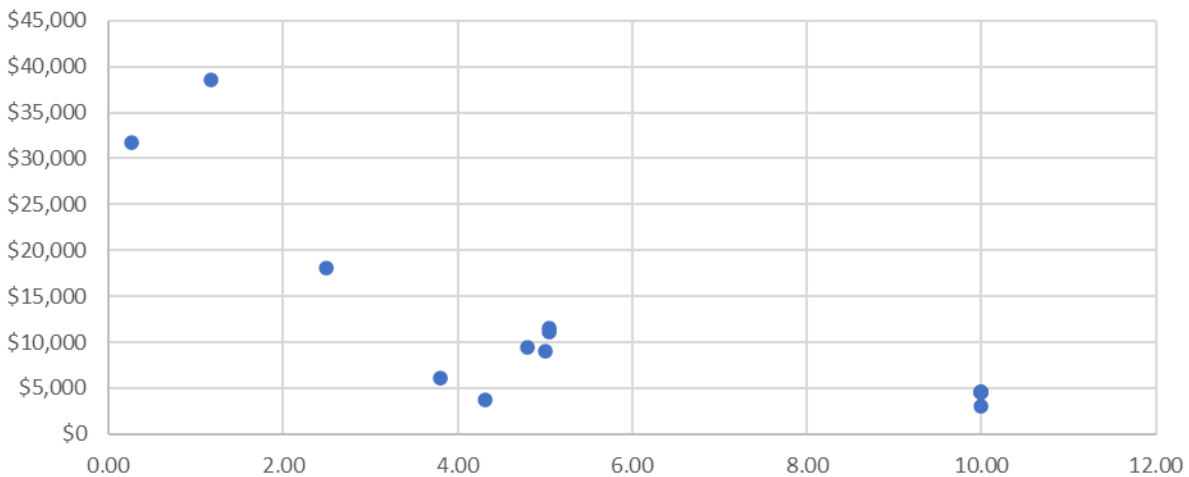
Within Study Period

Parcel Number	Sale Date	Sale \$	Acres	\$/Acre	Comments	Other Parcels in Sale/Comments
241-014-300-008-00	3/28/2025	\$8,500	0.27	\$31,716	Cheboygan Cty	
008-021-012-35	6/22/2023	\$45,099	1.17	\$38,546	Hudson Twp	
008-026-012-15	12/1/2023	\$45,261	2.50	\$18,104	Hudson Twp	008-026-012-25
241-014-100-004-00	03/12/25	\$23,000	3.80	\$6,053	Cheboygan Cty	
241-002-400-012-02	08/30/23	\$16,000	4.31	\$3,709	Emmet Cty	
008-026-023-30	4/5/2024	\$45,387	4.80	\$9,456	Hudson Twp	
008-013-005-45	6/29/2023	\$45,106	5.00	\$9,021	Hudson Twp	
14-20-16-300-018	6/7/2023	\$58,000	5.05	\$11,485	Emmet Cty	
14-20-16-300-019	6/7/2023	\$56,000	5.05	\$11,089	Chandler Twp	
003-023-007-10	2/15/2024	\$30,000	10.00	\$3,000	Otsego Cty	
008-024-002-20	2/2/2024	\$45,324	10.00	\$4,532	Hudson Twp	
008-031-001-00	5/3/2024	\$45,415	10.00	\$4,542	Hudson Twp	
008-034-023-35	12/27/2024	\$45,653	10.00	\$4,565	Hudson Twp	
008-034-023-45	5/23/2024	\$45,435	10.00	\$4,544	Hudson Twp	
008-034-023-70	8/15/2024	\$45,519	10.00	\$4,552	Hudson Twp	
003-010-004-40	5/25/2023	\$45,000	10.01	\$4,496	Otsego Cty	
042-002-100-055-00	7/3/2023	\$29,000	10.01	\$2,897	Emmet Cty	
14-20-16-300-009	10/3/2023	\$99,000	10.03	\$9,870	Emmet Cty	
008-013-009-60	11/22/2023	\$45,252	10.08	\$4,489	Hudson Twp	
241-001-310-091-00	07/20/23	\$40,000	10.74	\$3,725	Cheboygan Cty	
008-020-005-50	6/7/2023	\$45,084	11.30	\$3,992	Hudson Twp	008-020-005-55
008-031-001-45	7/10/2023	\$45,117	11.77	\$3,833	Hudson Twp	
060-030-200-015-04	10/13/2023	\$65,000	12.58	\$5,167	Otsego Cty	
241-011-400-004-00	05/18/23	\$82,500	19.99	\$4,128	Cheboygan Cty	
042-005-100-010-05	9/12/2023	\$72,500	20.00	\$3,625	Otsego Cty	
008-022-003-20	7/27/2023	\$45,134	20.06	\$2,250	Hudson Twp	008-022-003-15
008-013-005-15	7/30/2024	\$45,503	30.06	\$1,514	Hudson Twp	008-013-005-10, 008-013-005-20
003-010-003-15	11/25/2024	\$90,000	32.20	\$2,795	Chandler Twp	
003-017-024-00	12/15/2023	\$105,000	35.50	\$2,958	Chandler Twp	
008-018-007-00	9/16/2023	\$45,185	40.00	\$1,130	Hudson Twp	
042-011-200-045-00	4/7/2023	\$122,500	40.00	\$3,063	Otsego Cty	
042-002-200-005-00	9/4/2024	\$290,000	102.77	\$2,822	Otsego Cty	
042-033-200-015-00	6/5/2024	\$350,000	120.00	\$2,917	Otsego Cty	
008-019-001-00	11/9/2023	\$781,800	240.00	\$3,258	Hudson Twp	Old shed on property
	Totals:	\$3,043,274	879.04	\$3,462		

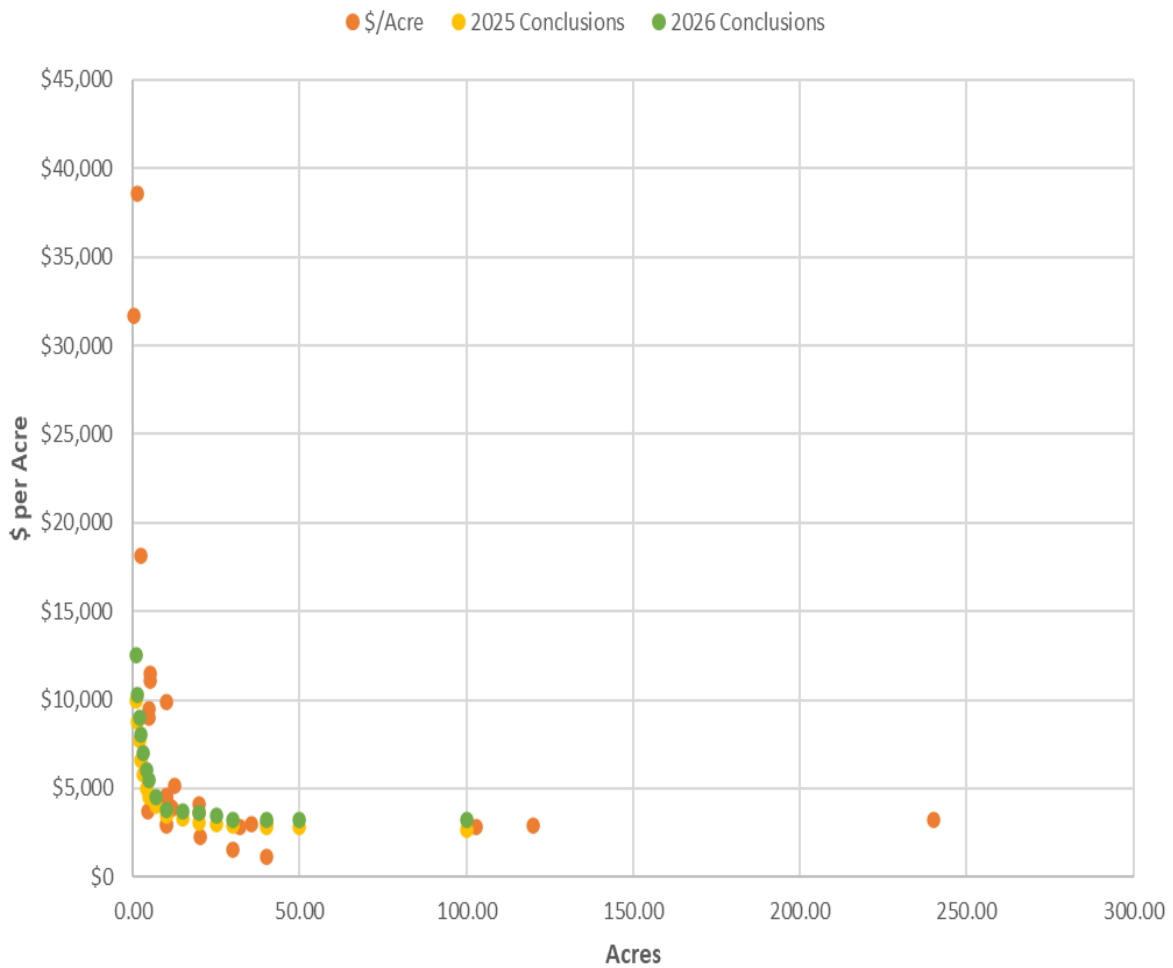
After Study Period

Parcel Number	Sale Date	Adj. Sale \$	Land Residual	Net Acres	\$/Acre	Other Parcels in Sale
008-013-005-10	11/19/2025	\$110,000	\$110,000	30.06	\$3,659	008-013-005-15, 008-013-005-20
008-026-001-50	4/13/2025	\$10,000	\$10,000	2	\$5,000	
008-026-026-15	5/19/2025	\$25,000	\$25,000	1.047	\$23,878	
008-022-017-30	6/9/2025	\$208,500	\$208,500	30.45	\$6,847	008-022-006-10, 008-022-011-15
008-019-003-50	9/10/2025	\$90,000	\$90,000	11.444	\$7,864	

\$/Acre Hudson Twp Only



\$/Acre Hudson & Neighboring Townships



2026 Hudson Lakes Land Value

2026 Hudson Small Lakes Land Value \$700/FF

Due to limited sales of vacant lake properties, sales from small lakes in Charlvoux County were used to establish land value.

Within Study Period

Parcel Number	Address	Sale Date	Adj. Sale \$	Effec. Front	Price/FF	Lake
012-740-011-10	WHITETAIL TRL (PVT)	10/10/2023	80,000	265	\$302	LAKE GENESERATH
012-015-013-20	HEMLOCK POINT RD	9/22/2023	50,000	164	\$305	GENESERATH
012-015-003-60	WHITETAIL TRL (PVT)	4/18/2023	72,500	175	\$414	GENESERATH
012-600-006-00	FOX LAKE DR (PVT)	2/20/2025	95,000	200	\$475	FOX LAKE
007-550-006-00	SUSAN SHORE DR	4/14/2023	30,000	60	\$500	SUSAN LAKE
012-015-003-50	26718 WHITETAIL TRL (PVT)	8/4/2023	90,000	175	\$514	GENESERATH
007-129-009-45	MULBERRY LN (PVT)	11/27/2023	170,000	257	\$661	SUSAN LK
009-040-001-50	4012 LOEB RD	9/12/2023	150,000	200	\$749	ADAMS LAKE
012-015-009-20	HEMLOCK POINT RD (PVT)	9/27/2023	100,000	128	\$784	GENESERATH
012-575-053-00	SPALDING DR (PVT)	8/7/2024	125,000	150	\$832	LAKE GENESERATH
009-575-001-00	RIDGE LAKE DR(PVT) PENDIN	10/31/2024	120,000	130	\$922	LAKE MARION
013-705-205-00	37770 FONT VIEW CT	7/12/2024	64,000	67	\$956	FONT LAKE
014-030-020-00	SIX MILE LAKE RD	6/21/2023	72,900	75	\$972	SIX MILE LK
009-575-005-00	RIDGE LAKE DR (PVT) PENDI	10/15/2024	605,000	518	\$1,169	LAKE MARION
009-575-004-00	RIDGE LAKE DR(PVT) PENDIN	10/30/2024	180,000	127	\$1,414	LAKE MARION
			2,004,400	2691	\$745	
				Mean	\$731	
				Median	\$749	
				St. Dev	\$322	
				High	\$1,376	
				Low	\$87	

2026 Conclusion: \$700/FF as calculated, 16.6% higher than in 2025

2026 Hudson Thumb Lake Land Value \$2,000/FF

2025 Conclusion: \$1,725/FF

2026 Conclusion: \$2,000/FF based on typical 16.6 % increase in lake values

2026 Adjustments to Regular Land Values

Unique - water proximity or view properties								
Parcel Number	Street Address	Sale Date	Sale Price	Acres	\$/AC	Comments	Regular \$/AC	ADJ %
012-104-001-00	SLOPTOWN RD	11/10/2021	\$765,000.0	273.3	\$2,799.1	PVT 20 AC LAKE	\$1,200.0	233%
009-023-003-15	MARION CENTER RD	9/16/2022	\$85,000.0	5.3	\$16,037.7	LK MARION VIEW	\$8,000.0	200%
015-013-037-25	DEER MEADOWS CT	2/11/2022	\$42,000.0	2.10	\$20,000.0	DEER LK VIEW	\$10,250.0	195%
015-030-020-00	4959 SLOOP RD	6/30/2023	\$150,000.0	8.7	\$17,241.4	DEER CREEK FTG	\$7,350.0	235%
006-117-022-00	SAUNDERS RD	8/6/2021	\$124,000.0	9.45	\$13,121.7	LK CHX VIEW	\$5,750.0	228%
014-075-006-00	SUNSET RIDGE (PVT)	12/14/2021	\$38,500.0	2.9	\$13,275.9	LK CHX VIEW	\$7,500.0	177%
006-117-017-20	10601 SAUNDERS RD	8/2/2023	\$130,000.0	3.00	\$43,333.3	LK CHX VIEW	\$12,500.0	347%
005-025-005-80	WILDWOOD HEIGHTS RD	1/25/2022	\$59,900.0	1.60	\$37,484.4	LK CHX VIEW	\$11,000.0	341%
007-125-003-00	NORTH HORTON CREEK RD	1/24/2022	\$69,500.0	4.1	\$16,951.2	HORTON CREEK	\$10,000.0	170%
							MEAN	236%
							MEDIAN	228%
Conclusion: 200% of regular rate								
Wetlands								
Parcel Number	Street Address	Sale Date	Sale Price	Acres	\$/AC	Comments	Regular \$/AC	ADJ %
014-019-038-00	HERSHA LN (PVT)	5/14/2021	18500	200	92.5	100% WETLAND (FF	400	23%
015-010-013-00	WHEELER RD	9/10/2021	35000	9.50	3,684	85% WETLAND	5750	64%
010-020-011-20	OLD STATE RD	12/15/2023	135000	69.25	1,949	85% WETLAND	4000	49%
003-019-014-00	CHANDLER HILL RD	11/8/2023	65,000	39	1,667	100% WETLAND	2800	60%
010-020-009-00	1490 LAURIE RD	3/29/2024	50000	15.9	3,145	90%+ WETLAND, M	6000	52%
015-010-003-60	WHEELER RD	10/14/2022	55000	20.32	2,707	95% WETLAND	4000	68%
010-020-011-20	OLD STATE RD	1/31/2022	75000	69.25	1,083.03	85% WETLAND	2500	43%
015-025-001-10	KORTHASE RD	3/18/2022	32500	24.227	1,341.48	100% WETLAND	2500	54%
012-110-011-80	KINGS HWY	3/30/2022	29000	26.7	1,086	75% WETLAND & W	1500	72%
							MEAN	54%
							MEDIAN	54%
Conclusion: 50% of regular rate								

Part 2 - Economic Condition Factor (ECF) Calculation

2026 Hudson Rural ECF 1.319

Used in Agricultural and Residential Classes							
Parcel Number	Street Address	Sale Date	Adj. Sale \$	Bldg. Residual	Cost Man. \$	E.C.F.	Other Parcels in Sale
008-016-004-00	2485 LALONE RD	7/17/2023	\$160,000	\$120,579	\$100,227	1.203	
008-026-023-00	10737 HUFFMAN LAKE RD	10/13/2023	\$320,000	\$273,329	\$218,297	1.252	
008-021-019-20	8718 WILDWOOD TR (PVT)	11/6/2023	\$338,000	\$256,277	\$227,174	1.128	008-021-019-10
008-015-002-50	9176 WOODWARD RD	3/14/2024	\$365,000	\$264,899	\$176,676	1.499	
008-016-004-00	2485 LALONE RD	5/10/2024	\$180,000	\$140,579	\$100,227	1.403	
008-017-001-20	10424 CAMP TEN RD	7/2/2024	\$420,000	\$365,555	\$256,960	1.423	
008-021-007-50	8400 WILDWOOD TR (PVT)	7/15/2024	\$237,500	\$209,465	\$177,834	1.178	
008-035-010-00	10064 HUFFMAN LAKE RD	10/4/2024	\$165,000	\$144,232	\$96,852	1.489	
008-024-014-00	3649 COASH RD	10/30/2024	\$259,000	\$216,055	\$163,930	1.318	
008-016-014-45	9131 CAMP TEN RD	12/2/2024	\$107,000	\$72,429	\$53,128	1.363	
008-034-021-50	9333 HUFFMAN LAKE RD	2/27/2025	\$265,000	\$188,806	\$135,824	1.390	
		Totals:	\$2,816,500	\$2,252,205	\$1,707,130	1.319	
				ECF	E.C.F. =>	1.319	
				Ave ECF	Ave. E.C.F. =>	1.331	
Conclusion: ECF 1.319 as calculated				\$2,252,205	\$1,707,130		

2025 Hudson Commercial & Industrial ECF 0.843

Due to no sales in Hudson Township sales from neighboring townships were used to calculate ECF.

Parcel Number	Class	Street Address	Sale Date	Adj. Sale \$	Building Residual	Cost Manual	ECF
053-022-039-10	201	128 LAKE ST S	11/22/2024	\$125,000	\$5,000	\$246,305	0.020
053-024-047-30	201	112 BARTLETT ST	2/7/2025	\$155,000	\$105,000	\$468,887	0.224
053-353-004-00	201	215 MAIN ST	8/9/2024	\$370,000	\$158,800	\$172,922	0.918
053-022-034-00	201	801 WATER ST	9/14/2023	\$100,000	\$58,300	\$59,124	0.986
053-023-027-10	201	413 LAKE ST S 3	9/11/2023	\$1,350,000	\$1,255,000	\$1,211,333	1.036
014-026-012-20	201	7640 FAIR RD (PVT)	3/24/2025	\$262,500	\$185,900	\$160,576	1.158
053-705-001-10	201	218 ELIZABETH ST	9/12/2024	\$695,000	\$343,000	\$290,560	1.180
014-026-012-30	201	7422 FAIR RD (PVT)	5/15/2024	\$265,960	\$167,547	\$94,491	1.773
					\$2,278,547	\$2,704,197	0.843
				w/o outliers	2,278,547	2,704,197	0.843
						St Dev	0.556
						Low	(0.27)
2025 ECF Conclusion: 0.843 as calculated						High	1.95

2026 Small Lakes ECF 1.994

Parcel Number	Street Address	Sale Date	Sale \$	Bldg. Residual	Cost Man. \$	E.C.F.	Comment
008-022-003-70	9776 NORTH SHORE TR	4/11/2024	\$815,000	\$757,371	\$419,488	1.805	
008-022-003-80	9828 NORTH SHORE TR	7/19/2024	\$583,500	\$525,313	\$225,713	2.327	
008-300-016-20	9688 BINGHAM RD	6/16/2025	\$663,000	\$531,059	\$264,179	2.010	After study period
		Totals:	\$2,061,500	\$1,813,743	\$909,380		
					E.C.F. =>	1.994	
Conclusion: ECF 1.994 as calculated						Ave. E.C.F. =>	2.048

2026 Thumb Lake ECF 3.100

Parcel Number	Street Address	Sale Date	Adj. Sale \$	Bldg. Residual	Cost Man.	E.C.F.	Comments
008-901-087-00	570 EAST BIRCH CIRCLE	4/28/2023	\$279,000	\$277,950	\$40,716	6.827	Very small house
008-901-075-00	368 DELTA LN (PVT)	11/22/2024	\$450,000	\$447,848	\$82,369	5.437	Very small house
008-901-043-00	10819 PIONEER TRL (PV	7/15/2025	\$843,000	\$839,875	\$272,204	3.085	After study period
008-901-097-00	895 SOUTH BIRCH CIR (I	10/2/2025	\$300,000	\$300,000	\$118,465	2.532	After study period, not exposed to market
008-901-090-00	662 EAST BIRCH CIRCLE	11/3/2025	\$499,000	\$499,000	\$90,920	5.488	After study period
		Totals:		\$2,364,673	\$604,674	3.911	ECF
2026 Conclusion: 3.100, based on trends, less weight to small houses.							
2025 Conclusion: 2.910 based on trends, less weight to small houses, same % increase as rural ECF							
2024 Conclusion: 2.890 as calculated							