



EQUALIZATION DEPARTMENT

COUNTY OF DELTA


310 LUDINGTON STREET  
ESCANABA, MICHIGAN 49829

TELEPHONE (906) 789-5109

Office Hours 8 a.m. to 4 p.m.

April 27, 2026

To: Supervisors, Clerks and Assessors

From: Shalice Northrop, Equalization Director 

RE: MILLAGE REDUCTION FRACTION FOR 2026

Enclosed you will find the County 4028.

You will also find the Township 4034.

I have taken the information and completed the L-4029 Tax Rate Request form for your township/city.

It shows the millage rates to be levied on the 2026 tax bills.

If you are levying any millages in 2026 that may change or add new millages, please let us know.

**The township/municipality is responsible for making sure that all information on the L-4029 form is accurate and up to date. If the information is incorrect or if the information changes, the township/municipality is responsible for informing the County Equalization Department of the changes as soon as possible.**

It is required that this form be approved by your board and/or counsel, signed, complete column 10 for a summer levy and column 11 for a winter levy and returned to County Equalization no later than September 30, 2026. For Villages, you will need to return to County Equalization no later than June 23, 2026.

Any questions, you may contact me at shalicen@gmail.com or 269-587-0208.

**2026 TAX RATE REQUEST (This form must be completed and submitted on or before September 30, 2026.)  
MILLAGE REQUEST REPORT TO COUNTY BOARD OF COMMISSIONERS**

County	<b>DELTA</b>	Taxable Value	<b>144,227,343</b>
Local Government Unit	<b>City of Gladstone</b>		

**PLEASE READ THE INSTRUCTIONS ON THE REVERSE SIDE CAREFULLY.**

You must complete this form for each unit of government for which a property tax is levied. Penalty for non-filing is provided under MCL Sec. 211.119. The following tax rates have been authorized for levy on the 2026 tax roll

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Source	Purpose of Millage	Date of Election	Millage Authorized by Election, Charter, etc.	2025 Millage Rate Permanently Reduced by MCL 211.34d	2026 Current Year Millage Reduction Fraction	2026 Millage Rate Permanently Reduced by MCL 211.34d	Sec. 211.34 Millage Rollback Fraction	Maximum Allowable Millage Rate*	Millage Requested to be Levied July 1	Millage Requested to be Levied Dec. 1	Expiration Date of Millage Authorized
ALLOCATED	OPERATING	N/A	13.6567	13.3841	0.9873	13.2141	1.0000	13.2141	13.2141		unlimited
VOTED	OPERATING	N/A	2.0000	1.7841	0.9873	1.7614	1.0000	1.7614	1.7614		

Prepared by	<b>Shalice Northrop</b>	Title	<b>Equalization Director</b>	Total Mills	
				Date	<b>4/27/2026</b>

As the representatives for the local government unit named above, we certify that these requested tax levy rates have been reduced, if necessary, to comply with the state constitution (Article 9, Section 31), and that the requested levy rates have also been reduced, if necessary, to comply with MCL Sections 211.24e, 211.34, and for LOCAL school districts which levy a Supplemental (Hold Harmless) Millage, MCL 380.1211(3).

<input checked="" type="checkbox"/> Clerk	Signature	Type Name	Date
<input type="checkbox"/> Secretary		<b>Kimberly Berry</b>	
<input checked="" type="checkbox"/> Chairperson Mayor	Signature	Type Name	Date
<input type="checkbox"/> Supervisor		<b>Joe Thompson</b>	

\*Under Truth in Taxation, MCL Section 211.24e, the governing body may decide to levy a rate which will not exceed the maximum authorized rate allowed in column 9. A public hearing and determination is required for an operating levy which is larger than the base tax rate but not larger than the rate in column 9.

**\*\* IMPORTANT:** See instructions on the reverse side for the correct method of calculating the millage rate in column (5).

MICHIGAN DEPARTMENT OF TREASURY  
 L-4028  
 DISTRIBUTION: STC  
 AND COUNTY EQUALIZATION DIRECTORS  
 Townships, Cities & School Dist

ISSUED UNDER MCL 211.34D & 211.150  
 FILING IS MANDATORY FAILURE TO FILE IS  
 PUNISHABLE UNDER MCL 211.119

COUNTY DELTA MINUS  
 YEAR 2026 VET  
 DATE 4/27/2026 EXEMPTIONS  
 CPI 1.027

CODE	TAXING UNIT	2025 TAXABLE	2026 TAXABLE	LOSSES TAXABLE	ADDITIONS TAXABLE	CURRENT MILLAGE REDUCTION FRACTION	BASE TAX RATE FRACTION	TRUTH IN ASSESSING FRACTION
21001	BALDWIN TWP	42,428,263	44,142,561	99,341	484,700	0.9957	0.9696	1.0000
21002	BARK RIVER TWP	54,235,467	55,970,625	394,350	1,184,300	1.0000	0.9827	1.0000
21003	BAY DE NOC TWP	37,922,370	40,546,898	34,924	400,000	0.9692	0.9437	1.0000
21004	BRAMPTON TWP	38,882,927	41,306,585	124,747	503,700	0.9755	0.9499	1.0000
21005	CORNELL TWP	30,446,739	31,548,793	295,237	919,100	1.0000	0.9844	1.0000
21006	ENSIGN TWP	43,173,567	46,272,648	137,880	1,284,623	0.9824	0.9566	1.0000
21007	ESCANABA TWP	149,591,581	158,502,612	287,430	4,016,149	0.9925	0.9665	1.0000
21008	FAIRBANKS TWP	83,740,503	78,490,671	6,790,426	294,544	1.0000	0.9841	1.0000
21009	FORD RIVER TWP	94,897,510	103,121,817	112,492	1,166,576	0.9548	0.9297	1.0000
21010	GARDEN TWP	66,278,302	69,027,223	293,993	447,321	0.9881	0.9622	1.0000
21011	MAPLE RIDGE TWP	59,734,550	41,946,027	21,415,867	1,980,600	0.9847	0.9588	1.0000
21012	MASONVILLE TWP	92,405,465	96,126,669	941,906	2,197,027	1.0000	0.9737	1.0000
21013	NAHMA TWP	49,850,053	52,890,761	272,073	722,683	0.9760	0.9504	1.0000
21014	WELLS TWP	195,732,169	209,456,776	1,358,097	8,020,835	0.9910	0.9649	1.0000

CITIES/VILLAGES								
21041	GARDEN VILLAGE	5,524,695	6,081,740	6,822	247,961	0.9714	0.9458	1.0000
21051	CITY OF ESCANABA	367,298,045	385,758,882	2,938,116	8,351,359	0.9915	0.9654	1.0000
21052	CITY OF GLADSTONE	138,948,952	144,227,343	1,259,067	1,007,600	0.9873	0.9614	1.0000
21000	DELTA COUNTY	1,551,091,158	1,605,418,631	36,762,768	33,229,078	0.9892	0.9632	

Authorities								
DATA		1,017,355,884	1,071,834,079	6,230,912	20,111,334	0.9874	0.9614	

SCHOOL	ALL	PROPERTIES				
21010	ESCANABA SCHOOLS	688,374,463	729,886,268	4,703,942	18,457,870	IC IC
21025	GLADSTONE SCHOOLS	327,423,460	344,036,540	1,671,244	5,527,449	0.9883 0.9623
21060	RAPID RIVER SCHOOLS	173,501,402	182,946,215	1,114,710	3,881,650	0.9887 0.9627
21065	BIG BAY DE NOC SCHOOLS	205,393,553	206,490,395	7,363,314	1,712,509	IC IC
21090	BARK RIVER HARRIS SCHOOLS	54,235,467	55,970,625	394,350	1,184,300	IC IC
21135	MID PENINSULA SCHOOLS	102,162,813	86,088,588	21,515,208	2,465,300	IC IC
21600	BAY COMMUNITY COLLEGE	1,551,091,158	1,605,418,631	36,762,768	33,229,078	0.9892 0.9632

***21000	DELTA/SCHOOLCRAFT ISD	1,551,091,158	1,605,418,631	36,762,768	33,229,078	IC IC
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\*\*\*SCHOOL DISTRICT INFO RELATIVE TO NON-HOMESTEAD AND NON-QUALIFIED AG PARCELS ONLY

21010	ESCANABA SCHOOLS	256,117,801	278,444,658	1,671,662	11,865,248	IC IC
21025	GLADSTONE SCHOOLS	84,362,926	89,739,786	291,086	2,470,900	0.9894 0.9634
21060	RAPID RIVER SCHOOLS	80,841,824	85,535,691	587,967	2,443,427	0.9919 0.9658
21065	BIG BAY DE NOC SCHOOLS	93,605,008	98,315,547	515,999	1,014,850	IC IC
21090	BARK RIVER HARRIS SCHOOLS	12,321,436	12,630,546	143,200	668,200	IC IC
21135	MID PENINSULA SCHOOLS	34,526,185	37,517,432	143,217	1,972,000	IC IC

\*\*\*Intercounty School Districts

Certified by:   
 SHALICE NORTHROP, DELTA County Equalization Director

2166 (Rev. 3-10)

**2026 Millage Reduction Fractions Calculations Worksheet**  
**Including Millage Reduction Fraction Calculations Not specifically assigned to the County**  
**Equalization Director by Law**

County <b>DELTA</b>	Taxing Jurisdiction <b>CITY OF GLADSTONE</b>
<b>2025 Total Taxable Value</b>	<b>138,948,952</b>
<b>Losses</b>	<b>1,259,067</b>
<b>Additions</b>	<b>1,007,600</b>
<b>2026 Total Taxable Value Based on SEV</b>	<b>144,227,343</b>
<b>2026 Total Taxable Value Based on Assessed Value (A.V.)</b>	<b>6,081,740</b>
<b>2026 Total Taxable Value Based on CEV</b>	<b>144,227,343</b>

**Note:** The last two items above are only needed when it is necessary to calculate a Truth in Assessing or Truth in County Equalization Rollback Fraction.

1. Section 211.34d, MCL, "Headlee" (for each unit of local government)  

$$\frac{(2025 \text{ Total Taxable Value} - \text{Losses}) \times \text{Inflation rate of } 1.0270}{(2026 \text{ Total Taxable Value Based on SEV} - \text{Additions})} = \mathbf{0.9873}$$
2026 Millage  
Reduction Fraction  
(Headlee)

See State Tax Commission Bulletins no. 3 of 1995 and 19 of 2002 regarding the calculation of losses and additions.  
 See also the Supplements to STC Bulletin no. 3 of 1995 contained in STC bulletin no. 3 of 1997

**2a** Section 211.34, MCL, "Truth in Assessing" (for cities and townships if SEV exceeds AV for current year only)

$$\frac{2026 \text{ Total Taxable Value based on Assessed value for all classes}}{2026 \text{ Total Taxable Value based on SEV for all classes}} = \mathbf{1.0000}$$
2026 Rollback  
Fraction  
(Truth in Assessing)

See State Tax Commission Bulletin No. 3 of 2026 for more information regarding this calculation

**2b** Section 211.34, MCL, "Truth in County Equalization"  
 (for villages counties and authorities if SEV exceeds AV for current year only)

$$\frac{2026 \text{ Total Taxable Value based on CEV for all classes}}{2026 \text{ Total Taxable Value based on SEV for all classes}} = \mathbf{N/A}$$
2026 Rollback  
Fraction  
(Truth in County Equalization)

See State Tax Commission Bulletin No. 3 of 2026 for more information regarding this calculation

**3.** Section 211.34e, MCL, "Truth in Taxation" (for each taxing jurisdiction that levied more than 1 mill for operating purposes in 2025 only)

$$\frac{(2025 \text{ Total Taxable Value} - \text{Losses})}{(2026 \text{ Total Taxable Value Based on SEV} - \text{Additions})} = \mathbf{0.9614}$$
2026 Base Tax Rate  
Fraction (BTRF)  
(Truth in Taxation)

Use the same amounts for additions and losses as were used for the 211.34d ("Headlee") rollback.

**Note:** The truth in taxation BTRF is independent from the cumulative millage reductions provided by sections 211.34d and 211.34. The Base Tax Rate equals the BTRF X 2025 Operating Rate Levied,

Certified BY: \_\_\_\_\_, DELTA County Treasurer      Date 4/27/2026