

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

County	Taxing Jurisdiction
MACKINAC	CITY OF MACKINAC ISLAND
2025 Total Taxable Value	357,813,795
Losses	515,912
Additions	24,430,103
2026 Total Taxable Value Based on SEV	371,153,469
2026 Total Taxable Value Based on Assessed Value (A.V.)	371,153,469
2026 Total Taxable Value Based on CEV	371,153,469

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)

$$\frac{(2025 \text{ Total Taxable Value} - \text{Losses}) \times \text{Inflation rate of } 1.0270}{(2026 \text{ Total Taxable Value Based on SEV} - \text{Additions})} = 1.0000$$
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)

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

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

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

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

$$\frac{(2025 \text{ Total Taxable Value} - \text{Losses})}{(2026 \text{ Total Taxable Value Based on SEV} - \text{Additions})} = 1.0000$$
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: _____, MACKINAC County Treasurer Date 4/13/2026

MICHIGAN DEPARTMENT OF TREASURY
L-4028
DISTRIBUTION: STC, LUCE, CHIPPEWA,
AND SCHOOLCRAFT 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 MACKINAC
YEAR 2026
DATE 4/15/2026
CPI 1.027

		2025	2026	LOSSES	ADDITIONS	CURRENT	BASE	TRUTH
		TAXABLE	TAXABLE	TAXABLE	TAXABLE	MILLAGE	TAX	IN
CODE	TAXING UNIT	VALUE	VALUE	VALUE	VALUE	REDUCTION	RATE	ASSESSING
NUM	TOWNSHIPS	VALUE	VALUE	VALUE	VALUE	FRACTION	FRACTION	FRACTION
49001	BOIS BLANC TWP	43,967,286	46,239,575	0	507,050	0.9874	0.9614	1.0000
49002	BREVORT TWP	40,001,570	41,494,003	40,893	263,480	0.9954	0.9692	1.0000
49003	CLARK TWP	262,913,238	273,915,733	1,131,859	3,118,900	0.9928	0.9667	1.0000
49004	GARFIELD TWP	110,039,446	117,594,902	1,243,541	5,656,293	0.9982	0.9719	1.0000
49005	HENDRICKS TWP	14,328,302	14,865,072	37,500	332,500	1.0000	0.9834	1.0000
49006	HUDSON TWP	19,494,827	20,024,852	133,147	270,194	1.0000	0.9801	1.0000
49007	MARQUETTE TWP	45,095,613	50,866,050	78,138	3,979,300	0.9861	0.9601	1.0000
49008	MORANTWP	191,146,908	198,758,335	2,581,219	9,234,300	1.0000	0.9949	1.0000
49009	NEWTON TWP	55,244,746	60,090,664	208,599	3,328,890	0.9958	0.9696	1.0000
49010	PORTAGE TWP	97,790,998	102,974,249	92,246	631,400	0.9804	0.9546	1.0000
49011	ST IGNACE TWP	49,829,613	51,465,767	1,226,350	1,104,500	0.9911	0.9651	1.0000
CITIES/VILLAGES								
49051	CITY OF MACKINAC ISLAND	357,813,795	371,153,469	515,912	24,430,103	1.0000	1.0000	1.0000
49052	CITY OF ST IGNACE	114,076,339	122,966,805	165,427	3,502,302	0.9793	0.9535	1.0000
49000	MACKINAC COUNTY	1,401,742,681	1,472,409,476	7,454,831	56,359,212	1.0000	0.9846	
Authorities								
	Strails Area Fire Authority	355,052,860	373,199,907	3,972,996	13,841,102	1.0000	0.9770	1.0000
	Superior Dist. Library	669,860,373	697,540,890	2,936,899	6,165,118	IC	IC	
	Strails Area EMS	409,382,732	429,549,982	4,051,389	14,437,082	IC	IC	
SCHOOL			ALL	PROPERTIES				
49010	ST IGNACE	197,899,528	209,517,431	1,276,231	4,738,982	0.9861	0.9602	
49020	BOIS BLANC	43,967,286	46,239,575	0	507,050	0.9874	0.9614	
***49040	LES CHENEAX	286,226,076	298,679,688	1,168,759	3,711,500	IC	IC	
49055	ENGADINE	201,218,402	214,855,620	1,622,787	9,591,577	0.9986	0.9724	
49070	MORAN	191,146,908	198,758,335	2,581,219	9,234,300	1.0000	0.9949	
49110	MACKINAC ISLAND	357,813,795	371,153,469	515,912	24,430,103	1.0000	1.0000	
***17090	PICKFORD	21,201,813	25,462,357	41,238	3,385,500	IC	IC	
***17110	RUDYARD	6,588,956	7,048,882	156,439	132,500	IC	IC	
***48040	TAHQAMENON	95,679,917	100,694,119	92,246	627,700	IC	IC	
17000	E.U.P.I.S.D.	1,422,311,272	1,488,875,430	16,381,730	26,436,596	IC	IC	
***SCHOOL DISTRICT INFO RELATIVE TO NON-HOMESTEAD AND NON-QUALIFIED AG PARCELS ONLY								
49010	ST IGNACE	115,295,124	121,927,708	579,363	843,280	0.9730	0.9474	
49020	BOIS BLANC	38,691,519	40,758,335	0	507,050	0.9872	0.9612	
***49040	LES CHENEAX	189,627,525	198,684,575	273,165	2,601,400	IC	IC	
49055	ENGADINE	135,023,318	142,481,584	698,138	4,607,430	1.0000	0.9743	
49070	MORAN	151,268,581	157,053,384	2,345,765	8,135,900	1.0000	1.0000	
49110	MACKINAC ISLAND	279,418,705	309,450,245	112,477	23,078,313	1.0000	0.9753	
***17090	PICKFORD	7,204,019	7,615,008	32,300	105,600	IC	IC	
***17110	RUDYARD	4,377,073	4,517,758	29,439	13,000	IC	IC	
***48040	TAHQAMENON	59,733,309	63,071,206	28,377	272,400	IC	IC	

***Intercounty School Districts

Certified by:

Isi DULCEE ATHERTON

DULCEE ATHERTON, MACKINAC County Equalization Director

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NUM	TOWNSHIPS	TAXABLE	TAXABLE	TAXABLE	TAXABLE	REDUCTION	TAX	IN
		VALUE	VALUE	VALUE	VALUE	FRACTION	FRACTION	FRACTION
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	Superior Dist. Library	669,860,373	697,540,890	2,936,899	6,165,118	IC	IC	
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SCHOOL

ALL

PROPERTIES

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/s/ DULCEE ATHERTON

DULCEE ATHERTON, MACKINAC County Equalization Director