

CITY OF MACKINAC ISLAND

AGENDA

TRUTH IN TAXATION HEARING

Wednesday, June 24, 2026 at 3:45 PM

City Hall – Council Chambers, 7358 Market St., Mackinac Island, Michigan

- I. Call to Order**
- II. Roll Call**
- III. Pledge of Allegiance**
- IV. Additions to / Adoption of Agenda**
- V. Correspondence**
- VI. New Business**
 - a.** Discussion and / or action regarding the 2026 L4029
- VII. Adjournment**

TRUTH IN TAXATION NOTICE

INSTRUCTIONS TO LOCAL GOVERNMENTS

This notice is not required if the local taxing unit complies with section 16 of the Uniform Budgeting and Accounting Act, P.A. 2 of 1968, being section 141.436 of the Michigan Compiled Laws. If a local taxing unit does not comply with Section 16 of the Uniform Budgeting and Accounting Act, the following instructions still apply.

Section 211.24E MCL requires that notice of public hearing be published by a local taxing unit which proposes to increase operating tax levied over the maximum amount allowed to be levied without a hearing. Notice may be published alone or included with the notice of public hearing on a unit's budget held pursuant to Section 141.412 MCL. The model notice at right fulfills the requirements under Section 211.24E MCL. It can be completed with all the information provided for, detached from these instructions and provided to the appropriate newspaper for publication.

Other pertinent information can be included in the notice. This sample notice form meets minimum legal requirements.

In addition to publishing requirements, the notice must be posted at the principal office of the taxing unit.

The notice must be published in a newspaper of general circulation in the taxing unit. Publication must occur six or more days before the public hearing.

The proposed additional millage rate must be established by a resolution adopted by the governing body of the taxing unit before it conducts the public hearing.

Not more than ten days after public hearing, a taxing unit may approve the levy of an additional millage rate equal to or less than the proposed additional millage rate that was published and on which a public hearing has been held.

L-4297

INSTRUCTIONS TO NEWSPAPER

The following notice is required by Section 211.24E MCL which provides:

1. The body of the notice must be set in 12 point type or larger.
2. The headline "Notice of Public Hearing on Increasing Property Taxes" must be set in 18 point type or larger.
3. The notice cannot be smaller than 8 column inches by 4 horizontal inches.
4. The notice cannot be placed in the portion of the newspaper reserved for legal notices or classified advertising.

Notice of Public Hearing on Increasing Property Taxes

The City Council
name of governing body
of the City of Mackinac Island
name of taxing unit

will hold a public hearing on a proposed
increase of 0.00 mills in the operating
rate 2026
year
tax millage rate to be levied in

The hearing will be held on Wednesday
day
June 24, 2026 at 3:45 PM
date time a.m./p.m.

at City Council Chambers, 2nd Floor
7358 Market Street, Mackinac Island, MI
place - address

The date and location of the meeting to take action on the proposed additional millage will be announced at this public meeting.

If adopted, the proposed additional millage will increase operating revenues from ad valorem property taxes 0.00 % over such revenues generated by levies permitted without holding a hearing. If the proposed additional millage rate is not approved the operating revenue will increase by 3.70 % over the preceding year's operating revenue.

The taxing unit publishing this notice, and identified below, has complete authority to establish the number of mills to be levied from within its authorized millage rate.

This notice is published by:
City of Mackinac Island
name of taxing unit
P.O. Box 455, 7358 Market Street
address
Mackinac Island, MI 49757
address
906-847-3702
telephone

City Clerk

From: Joseph C. Stakoe <jstakoe@nappraisal.net>
Sent: Tuesday, June 2, 2026 2:57 PM
To: Mayor's Assistant
Cc: City Clerk; Treasurer; Margaret Doud
Subject: RE: City of Mackinac Island
Attachments: 2026 Tax Rate Request - Form L-4029.pdf; 2026 Truth In Taxation Notice of Hearing.pdf; 2026 Millage Reduction Fraction Calculation.pdf

Tuesday, June 2, 2026

Re: 2026 City of Mackinac Island
2026 Tax Rate Request and Truth In Taxation Notice of Public Hearing

As requested, I have revised the above referenced documents dated as of June 10, 2026 to June 24, 2026. Further, as previously indicated, the City of Mackinac Island Millage Requested is 10.1897 Mills being the same as the previous year with no required 2026 Headlee Millage Reduction or Truth in Assessing and Taxation Rollbacks. Currently (2026), the Maximum Millage Levy is 14.5815 Mills without requiring approval (taxpayer vote), being 4.3918 Mills over the requested Millage of 10.1897 Mills. The Taxable Value has increased by 3.7% over the previous year due to the State of Michigan CPI adjustment of 2.7% and 1.03% of new additions net of losses, not requiring a "Headlee" Millage Rollback.

If you should have any question, please let me know.

Sincerely,
Joe

Joseph C. Stakoe, CGA, MAAO, CPPE
Northern Appraisal
325 East Lake Street, Suite 29
Petoskey, MI 49770
Cell: 231-590-4096

Michigan Department of Treasury
614 (Rev. 07-25)

ORIGINAL TO: County Clerk(s)
COPY TO: Equalization Department(s)
COPY TO: Each township or city clerk

L-4029

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

Carefully read the instructions on page 2.

This form is issued under authority of MCL Sections 211.24e, 211.34 and 211.34d. Filing is mandatory; Penalty applies.

County(ies) Where the Local Government Unit Levies Taxes Mackinac	2026 Taxable Value of ALL Properties in the Unit as of 05-26-2026 \$371,153,469
Local Government Unit Requesting Millage Levy City of Mackinac Island	For LOCAL School Districts: 2026 Taxable Value excluding Principal Residence, Qualified Agricultural, Qualified Forest, Industrial Personal and Commercial Personal Properties.

This form must be completed 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) Source	(2) Purpose of Millage	(3) Date of Election	(4) Original Millage Authorized by Election Charter, etc.	(5)** 2025 Millage Rate Permanently Reduced by MCL 211.34d "Headlee"	(6) 2026 Current Year "Headlee" Millage Reduction Fraction	(7) 2026 Millage Rate Permanently Reduced by MCL 211.34d "Headlee"	(8) Sec. 211.34 Truth in Assessing or Equalization Millage Rollback Fraction	(9) Maximum Allowable Millage Levy *	(10) Millage Requested to be Levied July 1	(11) Millage Requested to be Levied Dec. 1	(12) Expiration Date of Millage Authorized
Charter	Operating Gen Fund	N/A							7.4307		
Charter	Operating Road Improv.	N/A							0.0000		
Charter	Operating Capital Fund	N/A							0.0000		
Charter	Operating Fire Truck	N/A							0.2250		
Charter	Operating Housing	N/A							1.7300		
Charter	Operating Coal Dock	N/A							0.8040		
P.A.	Operating DPW	N/A							0.0000		
Totals	Total Operating		20.0000	14.5815	01.0000	14.5815	01.0000	14.5815	10.1897		

Prepared by: <i>Joseph C. Stakoe</i> Joseph C. Stakoe, MAAO	Telephone Number (906) 847 6002	Title of Preparer Assessor	Date 06/24/2026
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CERTIFICATION: 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, 380.1211(3).

<input checked="" type="checkbox"/> Clerk	Signature	Print Name	Date
<input type="checkbox"/> Secretary		Danielle M. Leach, Clerk	06/24/2026
<input checked="" type="checkbox"/> Chairperson	Signature	Print Name	Date
<input type="checkbox"/> President		Margaret M. Doud, Mayor	06/24/2026

* 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. The requirements of MCL 211.24e must be met prior to levying an operating levy which is larger than the base tax rate but not larger than the rate in column 9.

** **IMPORTANT:** See instructions on page 2 regarding where to find the millage rate used in column (5).

Local School District Use Only. Complete if requesting millage to be levied. See STC Bulletin 2 of 2026 for instructions on completing this section.	
Total School District Operating Rates to be Levied (HH/Supp and NH Oper ONLY)	Rate
For Principal Residence, Qualified Ag., Qualified Forest and Industrial Personal	
For Commercial Personal	
For all Other	

Michigan Department of Treasury
2166 (Rev. 3-10)

L-4034

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

County MACKINAC	Taxing Jurisdiction 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

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

4/15/2026

Townships, Cities & School Dist

CODE	TAXING UNIT	2025 TAXABLE VALUE	2026 TAXABLE VALUE	LOSSES TAXABLE VALUE	ADDITIONS TAXABLE VALUE	CURRENT MILLAGE REDUCTION FRACTION	BASE TAX RATE FRACTION	TRUTH IN ASSESSING 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	MORAN TWP	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 CHENEVAUX	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	TAHQUAMENON	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 CHENEVAUX	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	TAHQUAMENON	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

Michigan Department of Treasury
2166 (Rev. 3-10)

L-4034

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

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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.
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$$\frac{2026 \text{ Total Taxable Value based on Assessed value for all classes}}{2026 \text{ Total Taxable Value based on SEV for all classes}} = 1.0000$$
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
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ISSUED UNDER MCL 211.34D & 211.150
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COUNTY MACKINAC
YEAR 2026
DATE 4/15/2026
CPI 1.027

REVISED
4/15/2026

CODE	TAXING UNIT	2025 TAXABLE VALUE	2026 TAXABLE VALUE	LOSSES TAXABLE VALUE	ADDITIONS TAXABLE VALUE	MILLAGE REDUCTION FRACTION	TAX RATE FRACTION	TRUTH IN ASSESSING FRACTION
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SCHOOL

ALL PROPERTIES

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****SCHOOL DISTRICT INFO RELATIVE TO NON-HOMESTEAD AND NON-QUALIFIED AG PARCELS ONLY**

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*****Intercounty School Districts**

Certified by:

/s/ DULCEE ATHERTON

DULCEE ATHERTON, MACKINAC County Equalization Director