Otisfield: how the budget becomes your tax, 2026–27

INFORMATION ONLY. THIS IS A DATA COLLECTION, NOT A LEGAL SERVICE AND NOT LEGAL ADVICE. It describes public records and published guidance. It does not say whether to file anything, what to put on any form, or what any property is worth.

Every figure below is from the Town's signed 2026 Municipal Tax Rate Calculation Standard Form and the signed commitment papers dated 5 August 2026, produced under the Freedom of Access Act. The form is the State's; the assessors fill it in and sign it.

Step 1. What the Town must raise

Line	Amount
County tax	$636,932.00
Municipal appropriation (Town Meeting)	$2,948,928.49
Local education appropriation	$3,988,466.60
Overlay (the assessors' cushion for abatements; at most 5% of the net to be raised)	$94,176.62
Total assessments	$7,668,503.71

Step 2. What comes from elsewhere

Deduction	Amount
State municipal revenue sharing	$247,056.07
Homestead exemption reimbursement (the State pays 76% of the exempt value times the rate)	$90,353.13
BETE reimbursement	$92.78
Other revenue (excise tax, interest, surplus and the like, as voted)	$624,950.00
Total deductions	$962,451.98
Net assessment for commitment	$6,706,051.73

Step 3. The rate

The net to be raised by the property tax (line 15 of the form) was $6,611,875.11. Divided by the valuation base of $707,968,504 (taxable real estate $696,016,355 plus personal property $2,530,700 plus the reimbursable homestead and BETE values), that gives a minimum rate of 0.009467. The maximum the law allows is 5% more, 0.009940. The assessors chose **0.009600, or 9.60 mills**; the difference between the chosen rate and the minimum, applied to the base, is the overlay of $94,176.62. Tax for commitment: $698,547,055 × 0.009600 = $6,706,051.73.

Step 4. Why a halved rate did not halve the bills

The year before, the Town committed $6,060,318.46 on a taxable valuation of $309,990,714 at 19.55 mills. The revaluation raised the taxable valuation to $698,547,055 (2.25×) and the rate fell to 9.60 mills, but the amount to be raised rose 10.7%. A parcel whose value rose by exactly the town-wide multiple pays about 10.7% more. A parcel that rose less than that pays a smaller share than before; one that rose more pays a larger share. The median Otisfield parcel rose 2.26× and the median bill rose 12.4%; 482 bills fell and 1,286 rose. Which happened to any one parcel depends on what the revaluation did to its land and its building against everyone else's, which is what the parcel review on the site shows.

Worked examples (not actual parcels)

Value 2025–26	Tax at 19.55	Value 2026–27	Multiple	Tax at 9.60	Change
$150,000	$2,932.50	$340,000	2.27×	$3,264.00	+11.3%
$150,000	$2,932.50	$300,000	2.00×	$2,880.00	–1.8%
$150,000	$2,932.50	$400,000	2.67×	$3,840.00	+30.9%
$80,000 (land only)	$1,564.00	$200,000	2.50×	$1,920.00	+22.8%

Sources: 2026 Municipal Tax Rate Calculation Standard Form and Assessors’ Certification of Assessment, Town of Otisfield, signed 5 August 2026; FY 2025–26 Certificate of Assessment, 20 August 2025; the Town’s real estate commitment books; 36 M.R.S. §§710, 712. Information only.