2026 MUNICIPAL TAX RATE CALCULATION STANDARD FORM

Municipality: Smithfield

BE SURE TO COMPLETE THIS FORM BEFORE FILLING IN THE TAX ASSESSMENT WARRANT

1. Total taxable valuation of real estate	1	172,709,650 (must match MVR Page 1, line 6)		
2. Total taxable valuation of personal property	2	1,353,300 (must match MVR Page 1, line10)		
3. Total taxable valuation of real estate and personal property (Line 1 plus line 2)			3	174,062,950 (must match MVR Page 1, line 11)
4. (a) Total exempt value for all homestead exemptions granted	4(a)	5,960,500 (must match MVR Page 1, line 14f)		
(b) Homestead exemption reimbursement value	4(b)	4,529,980 **(Line 4(a) multiplied by 0.76)**		
5. (a) Total exempt value of all BETE qualified property	5(a)	669,000 (must match MVR Page 2, line 15c)		
(b) BETE exemption reimbursement value Municipalities with significant personal property & equipment may qualify for more than 50% reimbursement. Contact MRS for the Enhanced Tax Rate Calculator Form.	5(b)	334,500 **(line 5(a) multiplied by 0.5)**		
6. Total valuation base (Line 3 plus line 4(b) plus line 5(b))			6	178,927,430

ASSESSMENTS

7. County tax	7	451,921.27		
8. Municipal appropriation	8	1,429,609.52		
9. TIF Financing plan amount	9	(must match MVR Page 2, line 16c + 16d)		
10. Local education appropriation (local share/contribution) (Adjusted to municipal fiscal year)	10	1,421,087.58		
11. Total assessments (Add lines 7 through 10)			11	3,302,618.37

ALLOWABLE DEDUCTIONS

12. Anticipated state municipal revenue sharing	12	115,000.00		
13. Other revenues: (All other revenues that have been formally appropriated to reduce the commitment such as excise tax revenue, T.G. reimbursement, renewable energy reimbursement, trust fund or bank interest income, appropriated surplus revenue, etc. (Do not include any homestead or BETE reimbursement)	13	397,107.00		
14. Total deductions (Line 12 plus line 13)			14	512,107.00
15. Net to be raised by local property tax rate (Line 11 minus line 14)			15	2,790,511.37

16.	2,790,511.37 (Amount from line 15)	X	1.05	=	2,930,036.94	Maximum Allowable Tax
17.	2,790,511.37 (Amount from line 15)	/	178,927,430 (Amount from line 6)	=	0.015596	Minimum Tax Rate
18.	2,930,036.94 (Amount from line 16)	/	178,927,430 (Amount from line 6)	=	0.016375	Maximum Tax Rate
19.	174,062,950 (Amount from line 3)	X	0.015750 (Selected Rate)	=	2,741,491.46 (Enter on MVR Page 1, line 13)	Tax for Commitment
20.	2,790,511.37 (Amount from line 15)	X	0.05	=	139,525.57	Maximum Overlay
21.	4,529,980 (Amount from line 4b)	X	0.015750 (Selected Rate)	=	71,347.19 (Enter on line 8, Assessment Warrant)	Homestead Reimbursement
22.	334,500 (Amount from line 5b)	X	0.015750 (Selected Rate)	=	5,268.38 (Enter on line 9, Assessment Warrant)	BETE Reimbursement
23.	2,818,107.03 (Line 19 plus lines 21 and 22)	-	2,790,511.37 (Amount from line 15)	=	27,595.66 (Enter on line 5, Assessment Warrant)	Overlay

(If Line 23 exceeds Line 20 select a lower tax rate.)

Results from this completed form should be used to prepare the Municipal Tax Assessment Warrant, Certificate of Assessment to Municipal Treasurer and Municipal Valuation Return.

CERTIFICATE OF ASSESSMENT TO BE RETURNED TO MUNICIPAL TREASURER

STATE OF MAINE

County of SOMERSET , ss.

We hereby certify that we have assessed a tax on the estate, real and personal, liable to be taxed in the Municipality of Smithfield for the fiscal year 02/01/2026 to 01/31/2027, at 15.75 mills, on a total taxable valuation of $174,062,950

Assessments:

1.	County tax	451,921.27	
2.	Municipal appropriation	1,429,609.52	
3.	Tax increment financing plan amount	0.00	
4.	Local educational appropriation	1,421,087.58	
5.	Overlay (not to exceed 5% of "net to be raised" (see tax rate calculation #16)	27,595.66	
6.	**Total assessments**		3,330,214.03

Deductions:

7.	State-municipal revenue sharing	115,000.00	
8.	Homestead exemption reimbursement	71,347.19	
9.	Business Equipment Tax Exemption reimbursement	5,268.38	
10.	Other revenue	397,107.00	
11.	**Total deductions**		588,722.57
12.	**Net assessment for commitment** (line 6 minus line 11)		2,741,491.46

Lists of all the same we have committed to JONI GOULD, Tax Collector of said Municipality, with warrants in due form of law for collecting and paying the same to JONI GOULD, Treasurer of said Municipality, or the successor in office, on or before such date, or dates, as provided by legal vote of the Municipality and warrants received pursuant to the laws of the State of Maine. (Title 36 MRSA, section 712)

Given under our hands this 07/28/2026

____________________ Municipal Assessor(s)

File the original certificate with the treasurer. File a copy in the commitment book.

ASSESSORS' CERTIFICATION OF ASSESSMENT

WE HEREBY CERTIFY, that the pages herein, numbered from 1 to inclusive, contain a list and valuation of Estates, Real and Personal, liable to be taxed in the Municipality of Smithfield for county, district, and municipal taxes for the fiscal year 02/01/2026 to 01/31/2027 as they existed on the first day of April 2026.

IN WITNESS THEREOF, we have hereunto set our hands at Smithfield this 28 day of July, 2026.

Municipal Assessor(s)

MUNICIPAL TAX ASSESSMENT WARRANT

State of Maine Municipality Smithfield County SOMERSET

To JONI GOULD , Tax Collector

In the name of the State of Maine you are hereby required to collect of each person named in the list herewith committed to you the amount set down on said list as payable by that person.

Assessments:

1.	County Tax	451,921.27	
2.	Municipal Appropriation	1,429,609.52	
3.	Tax increment financing plan amount	0.00	
4.	Local Educational Appropriation	1,421,087.58	
5.	Overlay (Not to Exceed 5% of "Net To Be Raised" (see tax rate calculation #16)	27,595.66	
6.	**Total Assessments**		3,330,214.03

Deductions:

7.	State Municipal Revenue Sharing	115,000.00	
8.	Homestead exemption reimbursement	71,347.19	
9.	Business Equipment Tax Exemption reimbursement	5,268.38	
10.	Other Revenue	397,107.00	
11.	**Total Deductions**		588,722.57
12.	**Net Assessment for Commitment**		2,741,491.46

You are to pay to JONI GOULD, the Municipal Treasurer, or to any successor in office, the taxes herewith committed, paying on the last day of each month all money collected by you, and you are to complete and make an account of your collections of the whole sum on or before 07/29/2027.

In case of the neglect of any person to pay the sum required by said list until after 11/30/2026; you will add interest to so much thereof as remains unpaid at the rate of 7.00 percent per annum, commencing 12/01/2026 to the time of payment, and collect the same with the tax remaining unpaid.

Given under our hands, as provided by a legal vote of the Municipality and warrants received pursuant to the Laws of the State of Maine, this 07/28/2026.

Assessor(s) of: Smithfield

CERTIFICATE OF COMMITMENT

To JONI GOULD the Tax Collector of the municipality of Smithfield, aforesaid.

Herewith are committed to you true lists of the assessments of the Estates of the persons wherein named; you are to levy and collect the same, of each one their respective amount, therein set down, of the sum total of $2,741,491.46 (being the amount of the lists contained herein), according to the tenor of the foregoing warrant.

Given under our hands this 07/28/2026

Assessor(s) of: Smithfield

File the original certificate with the tax collector. File a copy in the commitment book.