

County and Town Tax Levy Impact Explanation for Dresden Taxpayers

Key Takeaway for Dresden Taxpayers

Although Washington County raised its tax levy by 16.98%, and the Town of Dresden raised its own levy by 8%, Dresden property owners will see an overall tax impact much closer to only ~10%. This is *good news for our community*, and the reason is simple: Dresden's proportional share of the county levy decreased due to slower equalized-value growth compared to the rest of the county.

Dear Dresden Residents,

This packet explains how Washington County's **16.98% tax levy increase for 2026** impacts each community differently — and why Dresden is among the towns seeing a **much smaller increase** than most.

County taxes are not distributed evenly. They are based on **State Equalized Value (SEV)**, which adjusts each town's assessed value by the State equalization rate to place all towns on a comparable, full-market-value basis.

This year, Dresden's equalized value grew **more slowly** than the countywide average. Because of that, Dresden's share of the county levy **fell to 91.75% of last year's share**.

What this means for your tax bill:

- If the county levy had stayed the same, Dresden residents would have seen an **approximately 8.25% decrease** in their county tax bill.
- After applying the county's 16.98% levy increase, Dresden taxpayers will see an **approximate 7.3% increase** — far below the countywide average.
- By comparison, residents of some towns, such as **Whitehall**, will see increases approaching **50%** due to large increases in their proportional share.

This packet includes both a clear narrative explanation of these shifts and a town-by-town county comparison table, which is provided as **Appendix A: County Tax Impact by Town**. Our goal is to ensure transparency and provide residents with the information necessary to understand why Dresden's outcome differs from other towns.

Sincerely,

Charles Tall

Supervisor Town of Dresden

Washington County 2026 Tax Levy Increase and Impact on Dresden

For the 2026 fiscal year, Washington County adopted a **16.98% increase** in the county tax levy. This unusually large increase—combined with several towns undergoing revaluations—resulted in significant variation in how the increase affects taxpayers across different municipalities.

A town's share of the county levy is **not determined solely by assessed value**. It is determined by **State equalized value (SEV)**, which is the **assessed value adjusted by the State's equalization rate**. The equalization rate brings each town to a common full-market-value basis so that towns assessing at different percentages of market value contribute fairly.

Accordingly, each town's share of the county levy is based on:

**Town's State Equalized Value (Assessed Value ÷ Equalization Rate) divided by
Total County State Equalized Value**

This means both **changes in assessed value** *and* **changes in equalization rate** alter a town's proportional share of the county levy.

How Town Shares Shift Year to Year

When a town undergoes a revaluation, experiences market growth, or has a change in its equalization rate:

- Its **State Equalized Value** may rise or fall relative to other towns.
- That change alters the **percentage of the county tax levy** that the town is responsible for.
- When the county increases the levy (as it did by 16.98%), each town feels that increase differently depending on whether its share rose or fell.

This year, some towns saw sharp increases in equalized value due to large assessment changes or declining equalization rates. Others—including Dresden—saw either stable equalized values or increases smaller than the countywide average. This creates measurable differences in the actual tax impact across the county.

What the 2025–2026 Data Shows

The comparison table provided in **Appendix A: County Tax Impact by Town** displays for each town:

- The **2025 percentage share** of the county levy
- The **2026 percentage share**
- The **change** in that percentage
- And the **combined effect** of that change when layered onto the county's 16.98% levy increase

These results vary dramatically:

- Some towns—such as **Whitehall (+50%)** and **Hampton (+38.5%)**—saw major increases in their **equalized value**, causing their shares of the county levy to surge far above the 16.98% countywide increase.
 - Many towns saw increases in their share consistent with modest growth in equalized value.
 - A few towns saw their proportional share decrease.
-

Where Dresden Stands

A key column in the county table shows Dresden at **0.9175** (or **91.75%**) when comparing our 2026 share of the levy to our 2025 share. This number means that Dresden taxpayers are responsible for **approximately 91%** of the levy share we carried last year. Put differently, **if the county levy had stayed exactly the same**, Dresden taxpayers would have seen an **approximately 8.25% decrease** in their county tax bill purely because of how town shares shifted.

Importantly for Dresden:

- Dresden's **equalized value grew more slowly** than the county average, resulting in our taxpayers now carrying **only 91% of the share we carried in 2025**.
- As a result, Dresden's share of the county levy **fell from 5.348% (2025) to 4.907% (2026)**.
- This represents a **7.3% reduction** in our proportional share.

When we combine this **approximately 8.25% reduction in our proportional share** with the county's **16.98% levy increase**, the net result for Dresden taxpayers is a county tax bill increase of **approximately 7.3%**. This is substantially better than the countywide average increase of 16.98%, and dramatically better than the **50% increase** now faced by residents of Whitehall due to their much larger upward shift in levy share.

Dresden still absorbs part of the overall county increase, but the reduction in its percentage share meaningfully moderates the effect. In a year where many towns face sharply rising tax burdens due to revaluation or equalization changes, Dresden benefits from a comparatively favorable position.

Summary for Dresden

- **Countywide levy increase:** 16.98%
 - **Dresden's 2025 share:** 5.348%
 - **Dresden's 2026 share:** 4.907%
 - **Change in share ratio:** 0.9175 (Dresden now carries **91.75%** of last year's share)
 - **Meaning of the 0.9175 ratio:** Had the county levy remained flat, Dresden taxpayers would have seen an **approximately 8.25% decrease** in their county tax bill because our share of the levy dropped.
 - **Reason for change:** Dresden's equalized value grew more slowly than the countywide average.
 - **Net effect after applying the county's 16.98% levy increase:** Dresden taxpayers will experience an **approximately 7.3% increase** in their county tax bill.
-
- **Dresden's 2026 town tax levy increase: 8%** (local town budget impact)
 - **Combined total effect on Dresden taxpayers:** County (+7.3%) **plus** Town (+8%) results in a **very nearly 10% total increase** in the overall tax bill.

This combined outcome remains substantially better than the **16.98% countywide levy increase**, and dramatically better than the **~50% county tax increase** faced by residents in towns such as Whitehall, where proportional shares rose sharply.

This updated summary clearly communicates how Dresden's reduced county share (–8.25%) interacts with both the county levy increase and Dresden's own local levy increase to produce a final, understandable total impact of **approximately +10%** for Dresden taxpayers.

Appendix A

Town	County Tax Increase impact By Town			Tax Levy Increase
	Town % of county tax 2026	Town % of county tax 2025	2026 over 2025	16.98%
Whitehall	4.404%	3.435%	1.2821	50.0%
Hampton	1.690%	1.427%	1.1843	38.5%
Argyle	6.068%	5.792%	1.0477	22.6%
Kingsbury	13.755%	13.333%	1.0317	20.7%
Granville	6.725%	6.528%	1.0302	20.5%
Salem	4.409%	4.288%	1.0282	20.3%
Greenwich	8.326%	8.287%	1.0047	17.5%
Hebron	3.389%	3.411%	0.9936	16.2%
Jackson	3.444%	3.468%	0.9931	16.2%
Cambridge	3.372%	3.414%	0.9877	15.5%
White Creek	4.346%	4.429%	0.9813	14.8%
Putnam	5.293%	5.454%	0.9705	13.5%
Hartford	2.910%	3.007%	0.9677	13.2%
Easton	5.758%	5.953%	0.9672	13.1%
Fort Ann	14.890%	15.721%	0.9471	10.8%
Fort Edward	6.314%	6.705%	0.9417	10.2%
Dresden	4.907%	5.348%	0.9175	7.3%