

# Tourism, Vacation Home Development and Residential Tax Burden:

*A Case Study of the Local Finances of 240 Vermont Towns*

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## Abstract

**ABSTRACT.** Differences in *property tax* rates among communities within a regional economy are a source of inefficiency and inequity. Less developed *rural areas* where natural amenities exist have often attempted to use the *tourist industry* as a means of importing *economic development*. Promoters of *vacation home development* argue that the impact on the local tax base is positive. However, the quantitative research in this paper indicates that under certain circumstances, vacation home development has the effect of increasing the *tax burden on residential property*.

## Citing Literature

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