

# Tourism, Vacation Home Development and Residential Tax Burden:

A Case Study of the Local Finances of 240 Vermont Towns

Richard G. Fritz

First published: October 1982

<https://doi.org/10.1111/j.1536-7150.1982.tb03044.x>

Citations: 22

An earlier version of this paper was presented at the annual conference of the Southern Regional Science Association in Washington, D.C. in April, 1980.

## 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



[Download PDF](#)

#### ABOUT WILEY ONLINE LIBRARY

[Privacy Policy](#)

[Terms of Use](#)

[About Cookies](#)

[Manage Cookies](#)

[Accessibility](#)

[Wiley Research DE&I Statement and Publishing Policies](#)

[Developing World Access](#)

#### HELP & SUPPORT

[Contact Us](#)  
[Training and Support](#)  
[DMCA & Reporting Piracy](#)

#### **OPPORTUNITIES**

[Subscription Agents](#)  
[Advertisers & Corporate Partners](#)

#### **CONNECT WITH WILEY**

[The Wiley Network](#)  
[Wiley Press Room](#)

Copyright © 1999-2025 John Wiley & Sons, Inc or related companies. All rights reserved, including rights for text and data mining and training of artificial intelligence technologies or similar technologies.

**WILEY**