

BBS

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The Impact of Property Taxation on Firms in Walloon Municipalities

The present research aims to study how property taxes, so essential to municipalities, could play a central role in shaping economic activities at the local level. The effect of local property taxation on firms across Walloon municipalities will be investigated in order to evaluate and compare the impact on the local economic fabric over time. More precisely, this study examines firm growth by combining spatial differencing techniques with instrumental variables in order to account for heterogeneous location characteristics as well as endogeneity of local taxation.

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