



Resident Perspectives on a Tourism Levy in York

June 2026

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Cover Image: **Holgate Windmill**

'Postcards From The Edge'

A York based photography project supporting rough sleepers to capture images of heritage attractions beyond the city centre.

Executive Summary

This report presents findings from research conducted by Good Organisation (Social Ventures) CIC between 2024 and 2026, exploring how residents in York experience the impacts of the city's visitor economy and view potential policy responses, including the introduction and management of a visitor levy.

York is one of the UK's leading heritage tourism destinations, attracting 9.4 million visitors, according to the latest 'Visit York' estimates. Tourism plays a central role in the city's economy, and this research examines how these benefits are experienced alongside wider social, economic and environmental pressures. The study is grounded in the view that tourism is not only an economic activity but a system shaping everyday life in the city.

The research adopted a longitudinal, participatory approach over two years, involving more than 1,000 residents through community workshops, surveys, interviews, filmed testimony and systems mapping. It was carried out in collaboration with York St John University, the University of York and local VCSE (Voluntary, Community and Social Enterprise) organisations, ensuring a broad range of perspectives.

A central finding is broad but conditional support for a visitor levy, dependent on transparent governance, with revenue ring-fenced and reinvested locally, particularly in housing, infrastructure, environmental management and community wellbeing. By contrast, there is strong opposition to using levy income for destination marketing.

Housing emerged as a major concern, with residents linking the growth of short-term visitor accommodation and second homes to reduced rental availability and rising costs. These dynamics are also linked to labour market challenges, particularly retaining younger residents and essential workers.

Residents frequently describe tourism growth as increasing pressure on infrastructure, public space, environmental quality and the city's overall liveability. These impacts are viewed as interconnected, shaping both economic opportunity and everyday urban conditions.

The findings also highlight concerns about tourism governance, particularly the concentration of promotional and management functions within a small number of institutions. While residents recognise the importance of organisations supporting the visitor economy, they also want more independent, transparent and locally accountable governance that considers tourism's wider impacts alongside its economic benefits.

Overall, the research suggests that support for a visitor levy is closely tied to fairness, accountability and place-based reinvestment. Residents are not opposed to tourism but are increasingly concerned with how its costs and benefits are distributed and managed. A visitor levy is therefore viewed as a mechanism for rebalancing tourism's relationship with local residents.



Introduction

This research has been undertaken by Good Organisation (Social Ventures) CIC, an independent social enterprise based in York. It forms part of a wider programme of community centred research exploring inequality, place-based wellbeing, and the social and economic impacts of the city's visitor economy.

Tourism plays a central role in the local economy, supporting employment across hospitality, retail, cultural heritage, transport, and related service sectors. It is widely recognised as a key driver of local resilience and regional growth, and the city's heritage assets, including York Minster, medieval walls, and its nationally significant cultural institutions, position it within a broader European network of high-value heritage destinations where tourism is structurally embedded in local economic development.

However, while tourism generates substantial economic value, international research increasingly highlights the structural tensions associated with visitor-intensive economies. In many comparable destinations, tourism growth can generate significant externalities, including pressure on housing systems, infrastructure congestion, labour market precarity and environmental stress.¹ These effects are often spatially concentrated, with impacts borne most acutely in areas where tourism activity is most intensely experienced, while economic benefits are distributed more widely across regional and national value chains.²

In Barcelona, for example, sustained tourism growth and the rapid expansion of short-term rental platforms and second homes have been closely associated with rising housing costs and displacement, intensifying political debate over the regulation of visitor accommodation.³ In response, the city has introduced some of the most restrictive short-term rental policies in Europe, including the phased removal of licences and proposals to eliminate tourist apartment rentals entirely by 2028.⁴ Similar patterns of regulatory intervention, protest and policy contestation are also evident in cities such as Amsterdam, Venice, Paris, and Lisbon, where over tourism has become a central governance issue.

Academic research across these cities indicates that short-term rental platforms can reduce the availability of long-term housing supply and may contribute to upward pressure on rents and property prices.⁵ While the magnitude of these effects continues to be debated, there is growing consensus that platform mediated

accommodation has become a significant structural factor within contemporary housing systems, particularly in cities experiencing sustained tourism demand. At the same time, empirical studies of European regulatory interventions suggest that while restrictions can reduce the number of short-term rental listings, they do not necessarily resolve the deeper spatial concentration of tourism activity or fully offset housing market pressures without broader structural interventions.⁶

In York, elements of these international dynamics are increasingly reflected in local conditions. Many residents report rising housing costs, constrained rental availability, and growing concerns regarding the expansion of short-term visitor accommodation. These pressures are accompanied by increased congestion in key public spaces, seasonal strain on infrastructure and services, and concerns about the stability and quality of employment within tourism-dependent sectors. Together, these trends reflect a broader structural tension between York's role as a high-performing visitor economy and its function as a residential city.

Background and Methodology

The research was undertaken by Good Organisation between 2024 and 2026, initially supported through a research grant from the Institute for Social Justice and later supplemented by the organisation's own trading revenue. Over this period, it developed into a longitudinal, participatory research initiative in collaboration with academic and community partners, including York St John University, University of York, and a range of local voluntary sector organisations (Appendix 1).

The research underpinning this analysis adopted an iterative methodology designed to capture evolving perspectives on tourism related pressures within the city. Central to the approach were facilitated community conversations, intended to create structured spaces for residents to reflect on the emerging challenges associated with tourism-led development. These were complemented by responsive surveys and street interviews, which were adapted to explore emerging themes and broaden participation across different demographic and geographic groups within the city. In total, 1,080 local residents contributed to the research through workshops, interviews, surveys and participatory engagement activities.

The project also incorporated filmed and recorded qualitative interviews, enabling residents to articulate their experiences in their own words. This provided additional depth to the dataset by capturing not only material impacts but also the social and emotional dimensions of tourism-related change, including perceptions of identity, belonging and place attachment.

In addition, ripple mapping techniques were embedded as a systems-based tool to trace the wider impacts of tourism across interconnected domains of community life. This approach enabled our research team to map relationships between housing pressures, wellbeing, employment conditions and access to services, illustrating how tourism operates as a cross-cutting driver of change within the local economy.

Taken together, this mixed-method approach provides a grounded and multidimensional understanding of local conditions, ensuring that the findings reflect local concerns. Participation was voluntary, and qualitative methods formed a substantial part of the evidence base. Interview material was analysed using thematic coding designed to identify recurring patterns across housing, infrastructure, tourism governance, environmental pressures and community wellbeing (Appendix 2).

While the research achieved broad participation across multiple demographic groups, it should not be seen as a definitive measurement of city-wide opinion or statistically representative of all residents. The research also focuses primarily on resident perspectives and does not seek to provide a full social or economic impact assessment of York's visitor economy. Further quantitative modelling, including detailed economic and fiscal analysis, would strengthen understanding of the long-term costs and benefits associated with tourism activity and the levy design. While the research was not initially designed to examine the question of a visitor levy, this issue emerged organically and with increasing frequency across all strands of the research. Its growing prominence reflects wider shifts in both local and national discourse on tourism governance, particularly in relation to housing affordability, infrastructure capacity and the distribution of tourism related costs and benefits. As a result, the visitor levy became a key interpretive theme within the wider analysis, signalling increasing public interest in mechanisms to rebalance the relationship between tourism activity and local wellbeing.

At present, English local authorities do not yet possess a general statutory power to introduce overnight visitor levies independently. However, this position is now subject to active legislative change. In the 2026 King's Speech, the UK Government announced the proposed Overnight Visitor Levy Bill, which would establish a statutory framework enabling mayors and potentially other strategic authorities in England to introduce locally administered visitor levies on overnight accommodation. The proposal forms part of a broader devolution and local revenue-raising agenda.

Tourism taxation has therefore become an increasingly significant policy area across the UK and Europe. In Scotland, the Visitor Levy (Scotland) Act 2024 already grants local authorities discretionary powers to establish visitor levy schemes subject to consultation, governance and reporting requirements. In Wales, comparable visitor levy legislation has also progressed, creating a national framework for local implementation. Within England, several destinations, including Manchester and Liverpool, have previously introduced accommodation-based visitor charging mechanisms through voluntary or business-led arrangements. These schemes differ from formal statutory tourism taxes because they are administered through partnership or business improvement district models rather than direct powers.

This research was therefore undertaken within a rapidly evolving policy environment, in which visitor levy mechanisms became an increasingly prominent component of local debates surrounding urban sustainability, visitor economy management, infrastructure funding and place-based reinvestment.

Findings

Support for an Overnight Visitor Levy

What we heard...

There is broad support among local residents in York for the introduction of an overnight visitor levy, with 92% of participants indicating that they support or strongly support its introduction. (Appendix 3) However, additional analysis revealed that this support is conditional. A consistent theme is the expectation that revenue must be clearly ring-fenced and transparently managed. Residents also strongly oppose the use of funds for additional destination marketing, instead favouring investment that addresses the pressures tourism creates, particularly around housing availability and support for local communities.

What this means...

Support for the levy is contingent on trust in governance and purpose. Public legitimacy depends on whether the policy is seen to directly offset tourism related impacts. This indicates a strong preference for a mitigation-led model, where tourism contributes to managing its own consequences. Allocating funds to promotional activity risks undermining credibility and weakening long-term public confidence.

What can we do about it...

The levy should be designed with a clearly ring-fenced funding framework from the outset, explicitly excluding destination marketing as an eligible use of revenue. Priority should be given to visible, place-based investment that responds directly to tourism pressures, particularly housing, community infrastructure and local services. Regular public reporting on revenue allocation will be essential to maintain transparency and reinforce accountability over time.

How Revenue Should Be Spent

What we heard...

There is strong consensus that revenue generated through a visitor levy should deliver clear and tangible local benefits. Priority investment areas identified by participants include infrastructure, heritage assets, charitable and community organisations, housing and broader neighbourhood improvements. (Appendix 4) The overarching expectation is that funds should enhance everyday life for residents while supporting the preservation of York's cultural and social identity.

What this means...

Expectations for spending are grounded in place-based reinvestment. Residents are interested not only in mitigating negative impacts from tourism but also in strengthening local wellbeing and safeguarding the city's heritage. This suggests support for a diversified investment approach, provided it delivers visible outcomes at a community level rather than being absorbed into less transparent or centralised budgets.

What can we do about it...

A structured spending framework should be developed, setting out clear priority themes such as infrastructure enhancement, heritage conservation, housing support, community and charitable grants and neighbourhood investment. Decision-making should be transparent and demonstrably linked to local benefit. Consideration should be given to community representation to strengthen local ownership and ensure spending reflects local challenges and priorities.

How It Should Be Managed

What we heard...

There is strong support for the levy to be locally raised and locally managed, with revenues directed toward York's specific and evolving needs. 88% of respondents favoured this approach, and further analysis revealed that many also supported a differentiated approach to collection, with short-term lets expected to contribute more than other forms of accommodation. This was framed both as a fairness issue and as a response to concerns about the impact of less regulated, investment-driven accommodation on housing availability. However, a clear distinction was made between resident home-sharing (such as renting spare rooms) and commercial short-term letting operated as an investment model.

What this means...

There is clear appetite for a more nuanced taxation system that reflects varying levels of commercial activity and differing impacts on the local housing market. Housing is increasingly understood as being directly affected by tourism dynamics, particularly where properties are removed from long-term residential use. This indicates strong support for protecting low-impact, resident-led hosting while placing greater responsibility on investment driven short-term accommodation.

What can we do about it...

A tiered levy structure could be developed that distinguishes between home sharing in primary residences and full-property short-term lets operated as commercial investments. Lower rates or exemptions should apply to resident-hosted accommodation, while higher charges should be levied on investment-led properties that reduce long-term housing supply. The structure should be clearly communicated as both a fairness mechanism and a tool for addressing housing pressures, with revenues explicitly linked to local community benefit.

Integrated Policy Analysis

The findings from this research demonstrate strong but highly conditional support for the introduction of a visitor levy in York. Across all strands of engagement, residents consistently framed the levy not as a mechanism for stimulating additional tourism growth, but as a tool for addressing the cumulative social, economic, environmental and infrastructural pressures associated with York's visitor economy. This distinction is central to understanding both the opportunities and risks associated with policy development.

Many participants repeatedly emphasised that York is already an internationally recognised heritage destination with substantial visitor demand, and therefore questioned the rationale for directing any future levy revenue toward additional destination marketing or promotion. Instead, there was a strong expectation that tourism should contribute more directly to mitigating the pressures it generates. In this sense, residents conceptualised the levy less as a conventional tourism tax and more as a mechanism for rebalancing the relationship between tourism activity and everyday life within the city.

This position closely reflects wider international shifts in tourism governance. Across many other tourism destinations such as Barcelona, Amsterdam, Venice, and Lisbon, visitor levies are increasingly framed not as tools for stimulating demand but as mechanisms for managing tourism pressures, protecting housing systems, maintaining infrastructure, and supporting urban liveability. In this context, tourism taxation has become part of a broader transition away from purely growth-oriented visitor models toward approaches grounded in sustainability, carrying capacity and place based resilience.

The research findings suggest that many residents increasingly understand York through a similar lens. Concerns about tourism were rarely articulated in isolation. Instead, participants consistently described an interconnected system in which visitor growth interacts with the changing social character of neighbourhoods and the city itself. While support for a visitor levy was widespread throughout the research, participants also recognised the importance of tourism to York's economy and the need to avoid unintended consequences. Several wider policy considerations emerged through discussions.

These include:

- administrative burdens placed on smaller accommodation providers
- the importance of avoiding disproportionate impacts on independent businesses
- uncertainty regarding the long-term behavioural effects within different market segments, particularly low income visitors
- the risk that levy revenue could substitute rather than supplement core public funding

International evidence suggests that modest visitor levies do not generally result in substantial reductions in visitor demand, particularly within high-demand destinations. However, impacts vary depending on local market conditions, levy

structure and governance arrangements. The findings from this research therefore support a cautious and proportionate approach grounded in transparency and ongoing evaluation.

Housing and Economic Fragility

Housing emerged as one of the clearest and most politically significant themes within the research. A significant number of participants frequently associated the expansion of short-term visitor accommodation and second-home ownership with reduced rental availability, rising costs and the gradual conversion of residential property into visitor facing infrastructure. These concerns reflect what international literature increasingly describes as ‘extractive tourism dynamics’, whereby the economic value of housing is progressively captured through absentee landlords rather than retained within local communities.

Although York does not publish a consolidated official dataset on second-home ownership, available local authority evidence and short-term let analytics indicate an expansion in visitor accommodation within the city. City of York Council scrutiny reporting suggests that the number of short-term holiday lets has more than doubled in recent years, reflecting a rapid growth in platform-based accommodation supply ⁷. Additional industry datasets estimate between approximately 1,600 and 2,000 active Airbnb listings in York.⁸ While these figures do not directly measure second-home ownership, they are widely used as proxy indicators of the diversion of residential housing stock into tourism use. Collectively, these trends are increasingly central to local policy debates concerning housing pressure, planning control and the long-term sustainability of the visitor economy.

Research participants also linked housing pressures to the growing difficulty of retaining younger residents and essential workers within the city. Rising accommodation costs, limited long-term rental availability and comparatively low wage growth within the tourism sectors, which were frequently described as contributing to outward migration among younger people, particularly those seeking stable housing or long-term financial security. Several participants noted that employment opportunities continue to exist within York’s visitor economy, but increasingly fail to provide the conditions necessary for long-term settlement within the city itself.

York has high levels of employment, but the local economy remains heavily dependent on lower-paid service sectors such as hospitality, tourism and retail. Employment rates across York and North Yorkshire are relatively strong at around 79%, which is above the national average. However, average weekly earnings remain lower than the UK average (£667 per week compared with £732 nationally), reflecting the large number of jobs concentrated in lower-wage sectors such as hospitality and visitor services.⁹ Many of these roles are also seasonal or part-time, limiting wage growth and creating a labour market that is less productive overall than higher-value sectors.

Although unemployment in York is relatively low, employers continue to report difficulties recruiting staff and filling vacancies, particularly in lower-paid sectors. At

the same time, the city has a highly qualified population, including graduates from the University of York and York St John University, but local employment opportunities do not always match the skills available within the resident workforce. As a result, many higher-skilled workers commute to other cities, including Leeds, in search of better-paid or more specialised employment opportunities.

York's commuting patterns therefore reflect two contrasting trends. The city attracts workers into lower-paid service and hospitality roles while also losing some higher-skilled residents to employment opportunities elsewhere in the regional economy. Evidence also suggests that many employers believe workers' skills are underutilised locally, reinforcing concerns about limited progression opportunities and the concentration of lower-value employment sectors within the local economy.¹⁰ Collectively, these patterns illustrate the extent to which York's economy remains shaped by tourism and service-sector employment, while also highlighting wider challenges around skills retention and long-term economic resilience.

Although tourism continues to generate significant employment, many of these roles are lower paid, seasonal or insecure, making it harder for workers to establish long-term financial stability within an increasingly expensive housing market.

This has implications not only for the hospitality sector itself, but also for wider public services that rely on a similar local labour pool, including health, education and social care. The findings therefore suggest that York's current economic model may be becoming structurally imbalanced, with tourism dependency contributing to broader pressures around housing affordability, workforce retention and economic resilience.

Many of these challenges are also closely connected to the city's distinctive pattern of hidden poverty, in which financial strain is often obscured by overall prosperity. This reflects early evidence from the 'Understanding York: No One Left Behind' review, which indicates that many of those experiencing hardship are in work but lack financial resilience, facing disproportionately higher housing costs, insecure tenancies and limited capacity to absorb shocks, often outside the visibility of conventional deprivation measures.¹¹ This aligns with wider local evidence on the welfare safety net in York, which identifies growing demand for crisis support and persistent gaps in provision for households who do not meet formal thresholds yet remain highly vulnerable.¹² Within this context, tourism-related pressures on the housing market operate not only through affordability but through the intensification of insecurity, contributing to a form of poverty that is intermittent, normalised and difficult to detect. Housing dynamics linked to the visitor economy can therefore be understood as a key mechanism through which hardship in York is both structurally produced and socially obscured.

Heritage and Environment

Alongside housing pressures, environmental sustainability emerged as a significant and recurring concern throughout the research, reflecting wider pressures associated with York's role as a high-volume historic visitor destination. Residents frequently referenced congestion, overcrowding, waste management pressures and

strain on public space during peak visitor periods, concerns which align with local authority reporting on the operational impacts of tourism intensity.¹³ Waste and cleansing services in particular are required to scale significantly during peak seasons, reflecting the episodic but concentrated nature of visitor demand, which places disproportionate pressure on local authority services designed for a resident population of approximately 200,000.¹⁴ These pressures are further amplified by the concentration of visitor flows within a highly constrained historic street network, where capacity limitations and pedestrian congestion are identified as structural constraints on urban mobility, disability access and liveability.

Importantly, these environmental concerns were not framed solely in ecological terms, but as part of a broader anxiety regarding the carrying capacity and everyday functionality of the city. Participants described tourism pressure as shaping 'the rhythm of daily life', influencing mobility patterns, access to public space, maintenance expectations and perceptions of community wellbeing. This reflects wider academic and policy understandings of 'destination saturation' in heritage cities, where the boundaries between visitor economy activity and residential needs become increasingly blurred under high-intensity tourism conditions.

These findings have significant implications for the governance and design of any future visitor levy. Fundamentally, the research suggests that the legitimacy of such a policy is closely tied to its perceived spatial and financial transparency. Residents consistently expressed the expectation that levy revenues generated within York should be visibly reinvested within the city, reinforcing a direct and intelligible link between tourism activity and local benefit. This aligns with emerging policy discourse on place-based fiscal retention, in which tourism taxation is increasingly justified not only as a revenue mechanism, but as a tool for managing infrastructure strain and reinforcing urban resilience.

Many residents expressed the view that levy income from the city should be visibly reinvested into York itself, with a clear and attributable connection between tourism activity and community benefit. This reflects an emerging expectation that tourism-derived value should remain within place and contribute to strengthening local resilience rather than being absorbed into opaque or centralised institutional budgets.

Community Wealth Building

Within this framing, there was strong support for a place-based reinvestment model focused on housing, neighbourhood infrastructure, environmental sustainability, heritage conservation and community wellbeing. Residents repeatedly emphasised the importance of visible outcomes that could be directly experienced within communities and neighbourhoods. The findings therefore suggest that any future levy should operate through a tightly governed ring-fencing framework capable of demonstrating clear additionality and public benefit.

It also pointed toward the need for more innovative approaches to local reinvestment. Alongside conventional community and voluntary service grant

allocation, the research supported the potential development of locally governed social investment mechanisms capable of recycling tourism-derived value back into long-term community benefit. Models of this kind, increasingly associated with community wealth building approaches, seek to retain economic value within place through peer to peer investment in locally owned assets, community land trusts, social enterprises and neighbourhood resilience.¹⁵ Within York, such an approach could provide a mechanism for counterbalancing some of the extractive dynamics associated with tourism and property investment by ensuring that visitor economy revenues contribute directly to strengthening local social infrastructure.

Tourism Governance

The research also indicates strong public support for governance arrangements that are locally accountable, transparent and capable of operating with a degree of institutional independence from tourism promotion functions. Participants frequently expressed the view that tourism governance in York should maintain the capacity for critical reflection on the wider social, environmental and spatial impacts of visitor economic growth.

This issue emerged particularly clearly in discussions surrounding the role of 'Make It York', reflecting the organisation's complex institutional position as both a destination management organisation and a Local Authority Trading Company with responsibilities relating to city centre management and visitor economy coordination. Participants did not generally question the value of 'Make It York's contribution to the city or its role in supporting the visitor economy. However, some participants highlighted perceived tensions associated with its membership-based destination management function, which is necessarily oriented towards supporting and representing businesses operating within the tourism sector. Within this context, concerns were raised regarding how the priorities of commercial stakeholders can at times diverge from those of local residents, particularly in debates relating to tourism growth, housing pressure, public space and infrastructure capacity.

Similar concerns also emerged in relation to the evolving role of Local Visitor Economy Partnerships (LVEPs), which increasingly occupy influential positions within national and regional tourism governance structures. While participants recognised the strategic importance of LVEPs in coordinating destination development and attracting investment, some questioned whether governance models centred primarily around visitor growth are best positioned to independently oversee the mitigation of tourism-related pressures and their wider social impacts.

A recurring theme throughout the research therefore concerned the importance of ensuring that tourism objectives are balanced by governance mechanisms capable of incorporating independent community voice, environmental expertise, housing perspectives and wider VCSE participation. Participants consistently emphasised the need for governance arrangements that could demonstrate visible accountability to residents alongside the commercial and strategic priorities of the visitor economy.

These findings reflect wider international policy discussions on tourism governance, which increasingly emphasise the importance of participatory and multi-stakeholder approaches capable of balancing economic development objectives with social sustainability, democratic accountability and long-term destination resilience.

Setting the Levy

International evidence suggests that relatively modest overnight visitor levies tend to have limited measurable impact on overall tourism demand in established heritage destinations, particularly where the wider visitor offer remains strong and the revenue is transparently reinvested in maintaining urban infrastructure, public realm quality and the visitor experience. Comparative studies indicate that visitor acceptance of tourism-related taxation is higher where there is clear communication of how revenues are used, and where benefits are visibly linked to destination management, sustainability improvements and local service provision.

Against this broader policy context, the findings from this study suggest that residents expect the levy to function not only as a fiscal mechanism but also as a behavioural and regulatory tool. In particular, participants consistently supported a differentiated approach to accommodation types.

This distinction is significant because it frames tourism taxation through the principle of proportional responsibility rather than simple revenue generation. Participants repeatedly argued that accommodation models generating greater pressure on York's housing system should contribute proportionately more toward mitigation and community reinvestment. The research therefore supports a tiered levy structure in which investment-driven visitor accommodation attracts higher rates than resident-led or regulated accommodation models. Such approaches are increasingly evident internationally where cities seek to moderate the housing impacts associated with platform mediated tourism economies.¹⁶

A further issue emerging strongly from the research concerns the need for more robust financial modelling capable of reflecting the true cumulative costs of tourism activity. Participants frequently described the visible strain placed on infrastructure, public space, cleansing systems, transport networks, and the historic environment during periods of peak visitor intensity. These concerns suggest that residents increasingly view tourism sustainability through the lens of long-term system resilience rather than short-term economic growth alone.

This raises important questions regarding how visitor levies are typically designed. In many destinations, levy rates are set according to politically cautious or commercially negotiated thresholds designed primarily to minimise industry resistance or avoid perceptions of reduced competitiveness. However, this can result in levy structures that bear little relationship to the actual costs tourism generates for local systems. The research findings suggest that local residents are highly sensitive to this issue and expect tourism to contribute proportionately to the pressures it creates.

Within York, there is therefore a strong policy case for developing a comprehensive true-cost tourism assessment capable of estimating the environmental, infrastructural, housing-related, and public service costs associated with sustained visitor intensity. Such modelling would provide a stronger evidential basis for determining levy rates, allocation priorities, and long-term investment requirements. It would also strengthen public legitimacy by demonstrating that levy levels are grounded in measurable impacts rather than arbitrary or politically negotiated figures.

Ultimately, the findings from this research indicate that public support for a visitor levy in York depends less on the principle of tourism taxation itself than on the wider governance philosophy underpinning it. Residents do not reject tourism, nor York's role as a major heritage destination. Rather, they are increasingly concerned with whether the benefits and burdens of tourism are distributed fairly, whether tourism growth is being managed sustainably, and whether local communities retain meaningful influence over the future direction of the city.

Conclusion

This research shows strong and conditional support among York residents for a visitor levy, alongside a clear expectation that tourism should contribute more directly to addressing the pressures it creates. Across the findings, the levy is consistently understood not as a tool for increasing tourism growth, but as a mechanism for rebalancing the relationship between visitor activity and the everyday needs of a residential city.

The evidence indicates that tourism in York is experienced as a system of interconnected pressures, most notably through housing affordability, labour market retention, infrastructure strain, and environmental and heritage impacts. Of particular significance is the growing difficulty in retaining younger residents and essential workers, where rising housing costs and the expansion of short-term accommodation contribute to what can be understood as a 'low-retention labour system'. This has implications not only for the visitor economy itself, but for wider public and private services that depend on a stable local workforce.

Within this context, the legitimacy of any visitor levy is seen to depend less on its existence than on its design. Residents strongly favour a model in which revenue is transparently ring-fenced, locally governed, and reinvested into housing, community infrastructure, environmental management and neighbourhood wellbeing. Conversely, there is consistent opposition to the use of levy income for destination marketing or promotional activity.

York has an opportunity to demonstrate national leadership in developing a visitor economy that is economically successful, socially sustainable and locally accountable. The findings of this research suggest that public support exists for such an approach, provided residents remain at the centre of future policy development.

Five Recommendations

1. Introduce a clearly ring-fenced visitor levy with transparent local reinvestment

Any visitor levy should be designed as a mitigation mechanism rather than a promotional tool. Locally raised revenue should be structurally ring-fenced and transparently reinvested within York, with clear exclusion of destination marketing activity. Public reporting should be built into the system to ensure ongoing accountability and maintain trust in how funds are used.

2. Prioritise housing stability and affordability as a primary use of levy revenue

Given the strong link identified between tourism pressures and housing insecurity, a significant proportion of levy income should be directed toward housing-related interventions. This could include support for affordable housing delivery, measures to improve rental stability, community land trusts, and initiatives that protect long-term residential use of housing stock in high-pressure areas.

3. Establish a dedicated community and infrastructure reinvestment programme

Levy revenue should be used to fund visible, place-based improvements that directly respond to tourism-related pressures on neighbourhoods. Priority areas should encompass public realm maintenance, environmental management, heritage conservation, and support for community and voluntary organisations, including infrastructure bodies, that experience increased demand linked to tourism. Community investment could be administered through existing local structures, such as the Two Ridings Community Foundation, to ensure transparent governance and alignment with community priorities. Consideration should also be given to establishing a peer-to-peer social investment model, similar to Kindred in Liverpool City Region, enabling community organisations to access flexible finance and support while embedding collaboration, local ownership and long-term community resilience.

4. Develop a differentiated levy structure reflecting varying levels of tourism impact

A tiered approach should be adopted that distinguishes between resident-led accommodation (such as home sharing) and commercial, investment driven short-term lets. Higher contributions should be required from models that remove housing from the long-term rental market, while protecting lower-impact, resident-based activity.

5. Reform tourism governance to strengthen independence, transparency and community voice

Tourism governance structures should be reviewed to ensure clearer separation between promotional functions and the independent scrutiny of tourism's social, economic and environmental impacts. Greater institutional independence should be introduced, alongside formal mechanisms for community representation, to ensure that decision-making reflects a broader set of interests.

Interviews and Insights

Additional insights into the impact of York's visitor economy, together with filmed interviews and audio recordings pertaining to this research can be found at

www.outsideinfluence.co.uk

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Appendices

Overnight Visitor Levy

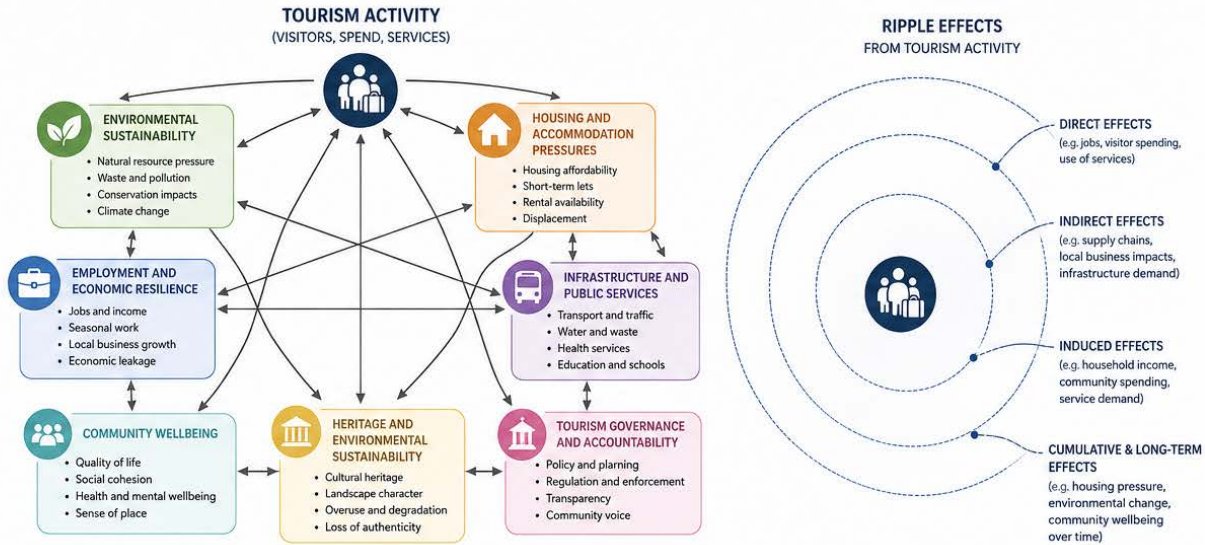
Timeline, engagement and reach



SYSTEMS MAPPING AND RIPPLE MAPPING

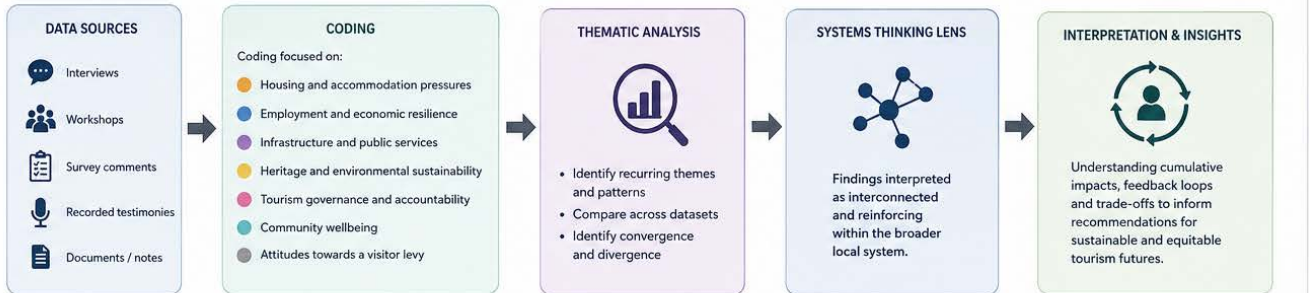
The research incorporated systems-based approaches, including ripple mapping, to explore the interconnected effects of tourism across different areas of community life. Participants were encouraged to identify relationships between tourism activity and wider social, economic and environmental outcomes.

These exercises enabled the research team to examine how issues such as housing affordability, workforce retention, environmental sustainability, infrastructure capacity, and community wellbeing interact within a broader local system. This approach helped move analysis beyond individual issues and towards understanding cumulative and reinforcing pressures.



ANALYSIS

Qualitative material was analysed using thematic analysis. Interview transcripts, workshop notes, survey comments, and recorded testimonies were reviewed and coded to identify recurring themes and patterns.



→ Direct influence ← Two-way interaction - - - Indirect / ripple effect Arrows show relationships and feedback loops between system elements. Developed with community participants through workshops and interviews.

How strongly do you support a levy?

What are your reasons?

Do you have any concerns?

How should revenue raised be prioritised?

What type of visitor levy would be appropriate?

Should the money be spent in the same area it is collected?

Do you have any further comments or suggestions regarding the proposed overnight visitor levy?

COMMUNITY WEALTH BUILDING

investment for community land trusts, local housing projects, social enterprises and community owned assets
8%

CULTURE

cultural events for residents and tourists, including concerts, community festivals, theatre and arts events
7%

WORKFORCE DEVELOPMENT

strengthening the hospitality sector, independent local businesses, enterprise start-ups and local employability initiatives
14%

HERITAGE

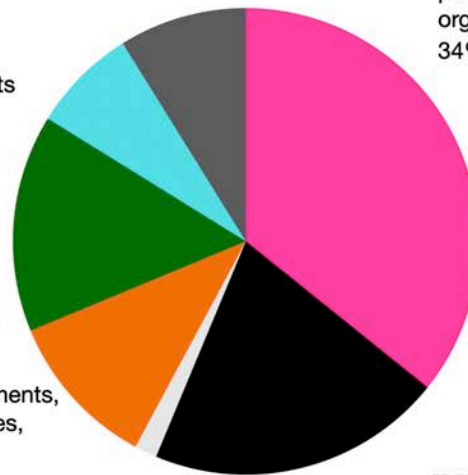
including maintenance of heritage assets and monuments, together with resources for galleries, libraries, archives, museums and community heritage projects
10%

STRATEGIC TOURISM MANAGEMENT

encompassing resident voice and representation, alongside collaborative approaches to destination management
1%

COMMUNITY WELLBEING

primarily funding for local voluntary organisations and community groups
34%



INFRASTRUCTURE

public service provision and social housing
24%

This illustrates how respondents believe visitor levy funding should be prioritised. It represents the relative importance assigned to each area and should not be interpreted as a proposed or proportional allocation of expenditure. 2% of participants either did not respond to this question or 'did not know'.



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