

IT'S YOUR HONOR

Local Tax Problem

TO THE USGA:

It occurs to me that city or county governments are looking upon golf courses as housing developments and are appraising them as such and are not placing the value as a golf course. It is reaching a point where clubs are being forced to sell their courses because of high real estate taxes. The local governments do not take into consideration that private clubs are providing recreation facilities for their members, also sponsoring local, state and national golf and tennis tournaments that are not restricted to their membership only. If such clubs were forced to sell their courses, then the people would certainly expect the city or county to provide them with such recreation facilities.

Golf courses, in my opinion, should be appraised as golf courses, not as possible building sites. There are several ways to restrict property in deeds, such as stating that the property cannot be used except as a golf course. It is also possible that, when courses are sold for housing developments, it reduces the value of homes located in the general area of the course, therefore reducing the assessment and desirability of those existing homes. If courses are forced out of the cities, we would lose a certain number of members because in some cases it would require being away from one's work for an entire day in order to get in a round of golf. Also, in twenty years the facility would reach a value that would be too expensive to use for playing golf.

Since the USGA devotes some time to tax problems, such as locker rents, club cleaning and dues for memberships, I do not think it would be out

of order to make a study of this problem, as we may be of some help to clubs that are now confronted with this situation.

A good offense is the best defense. I believe with the proper information in the hands of club officers and members, we could in many cases have our courses appraised as golf courses and not as real estate housing projects. It is also possible for people owning homes near or bordering on a golf course to have it remain as a golf course by signing petitions and presenting them to their city and county officers. In many cases they have purchased their land with the thought that they would not be surrounded by other homes.

It is high time that the people be taught to look upon country clubs, their golf courses and tennis courts as assets and as fine, healthful recreation facilities that are most needed by every community. These facilities are provided for members at no expense to the taxpayers.

These are the items that have crossed my mind and there must be many other ideas on this subject. I do hope that USGA will at least investigate or make an effort to outline some type of program that would help solve this problem.

CHARLES E. KNIGHT
Chairman, Green Committee
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Service to Golf

TO THE USGA:

I enjoy your USGA Journal very much. Its a great service to golf and to the golf professionals.

JACKSON BRADLEY
Houston, Texas

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