Fazio repeats as best designer

By Mark Leslie

Tom Fazio, whose stock continues to rise, has repeated as Golf Course Architect of the Year for 1990.

Fazio, with offices in Hendersonville, N.C., and Jupiter, Fla., received 31 percent of the votes cast in Golf Course News' second annual survey of the nation's architects.

Rees Jones of Montclair, N.J., finished runner-up for the second straight year, with 21 percent of the vote. Jay Morrish of Tubo, Olds, who designs courses with Tour pro Tom Weiskopf, received 19 percent and placed third.

"It's just sensational what's happening in golf, and the kinds of golf courses and products being done," Fazio said. "The competition level in golf is so high. The desire for quality, dramatic, sensational, tremendous golf is out there and it's an exciting time."

Asked if 1990 was his best year, Fazio said: "Maybe in terms of five spectacular sites." Yet he raved about the courses that will be completed this year.

"I have a site in Michigan (Treetops Golf Course) that will live in and be part owner of Champion Hills. For more information on course development, see pages 12-21."

Photo by Jon Hofjan

Cadenelli to be 'Education President'

By Peter Blais

The Education President. It's a title many want, but few deserve. Stephen Cadenelli is one of the few.

The incoming president of the Golf Course Superintendents Association of America wanted to be a teacher when he graduated with a bachelor's degree in education in 1970.

But teaching jobs were scarce 20 years ago. So when several months spent pounding the pavement of professional tour in a recent Golf Course News survey of 30 touring PGA and LPGA players, Muirfield, site of the Memorial Tournament in early May, received 13 first-place votes. Butler, for years the host of the Western Open, was the choice of 11 players.

Westchester Country Club (Westchester Classic) in Rye, N.Y., garnered two votes. Polling one apiece were Glen Abbey Golf Club (Canadian Open) in Oakville, Ontario; Champions Golf

Muirfield best conditioned, say pros

See related story, page 16.

Club (Nabisco Championship) in Houston, Texas; Castle Pines Golf Club (The International) in Castle Rock, Colo.; and Pleasant Valley Country Club (Bank of Boston Classic) in Sutton, Mass.

"Muirfield is by far the best year in and year out," said tour professional Scott Verplank of the Desmond Muirhead, Jack Nicklaus-designed course.

"Muirfield's always the best," added Kenny Knox.

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A Fazio 1990 creation

Indwelling the hills of his hometown of Hendersonville, N.C., is Tom Fazio's Champion Hills golf course.

This is a view of the 13th hole from the elevated tee before the trees were seeded. America's top golf courses architect for 1990 will live in and be part owner of Champion Hills.

For more information on course development, see pages 12-21.

Continued on page 19

Tax abatement saves clubs thousands

By Peter Blais

The National Club Association claims it saved tax-exempt clubs thousands of dollars in penalties by intervening in the Internal Revenue Service in the U.S. Supreme Court's Portland Golf Club v Commissioner of Internal Revenue case.

The savings for an average club with a $10,000 unrelated business income tax liability could be as much as $4,500.
New Portland course brings aboard leaders in region

PORTLAND, Ore. — Jerry Mowlds and Bill Webster have accepted positions at the new Pumpkin Ridge Golf Club, a 36-hole championship facility under construction near Portland.

Mowlds, head golf professional at Columbia-Edgewater Country Club here for 17 years, is director of golf at Pumpkin Ridge.

Webster, the new superintendent of golf, after five years as head superintendent at Seattle Golf Club, is director of golf at Pumpkin Ridge.

"We're extremely happy to have Jerry and Bill on board," said NCA Marketing Director Legare Van Ness. "It's one of the few victories ever for tax-exempt organizations with the IRS. A lot of tax-exempt pundits said we never had a chance of getting an abatement in this case."

The NCA sent detailed guidance and appropriate IRS forms to its members in time to prepare their December quarterly estimated tax deposits.

"We're suggesting clubs get their tax attorneys' and accountants' input in filling out the forms. They're complicated and not for tax amateurs," said Van Ness.

The Supreme Court's Portland decision last summer settled a nine-year battle between the IRS and NCA involving a complex rule allowing social clubs to offset losses from selling food and beverages to non-members against income from investments.

The IRS won the case, making it a perfect 18-for-18 in tax-exempt rulings before the Supreme Court. But the IRS abatement softens the blow.

"It's one of the few victories ever for tax-exempt organizations with the IRS. A lot of tax-exempt pundits said we never had a chance of getting an abatement in this case."

The IRS also ruled estimated income taxes paid in the subsequent year must at least equal the tax liability reported on Form 990-T the preceding year.

"If clubs relied on the Cleveland Athletic Club decision for not making estimated tax payments, they should not have to pay penalties," Van Ness said.

"The IRS said if clubs submitted a statement that they relied on the Cleveland decision, they will not be assessed fines and penalties. They'd just have to pay the taxes."

Public play

Continued from page 33

imaginative ways public courses are promoting play.

These reports provide information for the selects.

The program, launched last June, asked NCGA member facilities to share their best promotional and operational programs using these categories: group promotions, speed-of-play programs, instruction, time reservation systems, off-peak-hour promotions, course pride programs, methods of increasing capacity, coarse maintenance, golf shop innovations and family golf programs.

"Public facility operators have risen to the challenge of meeting increased (playing) demand while maintaining game enjoyment," Beditz said.

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