

IRS determination could cost architects plenty, Phelps says

By Peter Blais

Golf course architect Richard Phelps has a warning for any of his peers organized as a standard or C-Corporation for income tax purposes.

"The Internal Revenue Service has determined after 25 years that I am not a C-Corporation but a professional service corporation," the Colorado-based Phelps said.

That means 5 to 6 percent higher

taxes and the IRS can go back at least three years for taxes owed, Phelps said. That's not much fun to any company watching its cash flow, he added.

"If you are a C-Corporation, you better begin talking very seriously with your accountant. I had a good CPA firm and everything was sailing along until the IRS determined I was not a C-Corporation," he said.

Jones sees Atlantic Club as a 'model' for environmentally sensitive designs

By Mark Leslie

SOUTHAMPTON, N.Y. — The Atlantic Club has opened for play and designer Rees Jones is convinced the project has not only helped, but enhanced, the environment on the 204-acre site on the eastern tip of Long Island.

"It is a true example of a course designed in harmony with nature," Jones told the annual meeting of the American Society of Golf Course Architects (ASGCA) here. "It is my

sincere hope that this course will become a model for other projects planned for environmentally sensitive sites."

Designing The Atlantic Club, Jones' staff worked closely with the Nature Conservancy and the Group for the South Fork as well as course developer Lowell Schulman, project manager Tom Julius of the Legacy Group and superintendent Bob Ranum.

A major goal, Jones said, was to

ensure the site was designed "to be more attractive to the wildlife while incorporating the requirements of a superb golf course."

Consultants prepared impact reports on vegetation, ornithology, wildlife, soils, hydrogeology, archeology, turf management, herpetology and traffic.

The experts discovered two endangered species — the Northern harrier hawk and Eastern tiger salamander — as well as non-native trees and grasses growing on the property.

Jones said: "One clear advantage was our ability to show that the maintenance of golf turf requires less fertilization and other chemical applications than was required by the farm crops previously grown on the property..."

"Through the controlled use of fertilizer and other chemicals, we were able to demonstrate that we would enhance the ground water quality as well. Crops had been traditionally grown right to the edge of the wetlands, but in our design, 100- and selective 200-foot buffers were established to protect the wetlands."

The developers took steps to protect and enhance the environment for the endangered species. A herpetologist prepared a habitat plan for a major kettle hole where the salamander hibernates. Builders maintained a 200-foot buffer, installed tree trunks and rocks in the deep grasses, and kept a path open to the kettle hole during construction.

Because the site had been farmed for more than 100 years, native grasses had been lost and replaced by such non-native grasses as ryegrass.

Sand was incorporated into the topsoil to prepare these areas for the native grasses.

The native species, Jones said, "are basically 'poverty' grasses that grow best in sandy soil and drought conditions. Because the maritime grasses survive better with poor soil and little water, they also require less consumption of water from the aquifer — another example of incorporating an environmental concern into a golf course design benefit."

With the help of environmentalists, Jones selected seven or eight native grasses to plant.

A number of non-native trees were also removed, most notably those in a grove of black willows between the 18th tee and fairway.

Developers also used a variety of erosion control methods — from netting hydromulching to planting grasses.

Native shrubs were also planted, Jones said, providing "a wonderful habitat for bird life since most of the shrubs in these out-of-play areas have berries, a food supply for existing birds and other birds we have endeavored to attract to the site."

Jones said the project "will prove to many how well a golf course can be designed with the environment in mind, to create a better habitat for wildlife."

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