Top dressing breakthrough: Crumb rubber

By MARK LESLIE

WILMINGTON, Ohio — After five years of extensive study, Michigan State University (MSU) researchers are recommending crumb rubber, or finely chopped automobile tires, as a top dressing for high-traffic areas on golf courses and athletic fields.

"As much as we incorporated it into the soil profile, we never saw the panacea that people wanted. But we did find great results when top dressing it onto established turf," Dr. John "Trey" Rogers III of MSU said of crumb rubber.

"When we incorporated it, the rubber...

Claims drain funding for UST clean-up

By PETER BLAIS

Nebraska recently delayed the clean-up of some 6,000 contaminated underground storage tank (UST) sites because its state-controlled cleanup fund is almost out of money. This spring, cash-strapped New Mexico diverted half the $14 million in its UST clean-up and indemnification fund to other uses.

Michigan declared its fund insolvent in April and went out of business for good June 29, forcing tank owners there to seek private insurance to meet the federal mandate of $1 million in liability coverage per incident.

State UST funds in Florida and Illinois could soon run out money, according to Dennis Rounds, Attorney with the Florida Retail Federation. National Fuel Gas Co. v. State of Florida.

Taxing setback in Florida court

By HALL PHILLIPS

NAPLES, Fla. — A precedent-setting battle is brewing here in South Florida where 12 Collier County golf clubs have challenged their property assessments in court.

For the moment, golf industry fortunes are flagging. Judge Ted Brouse-seau has upheld the municipal appraisal of Quail Creek Country Club in Naples, which argued the assessment was more than $3 million too high.

However, the remaining 11 clubs have yet to have...

Ever-shrinking dollar posing problems for manufacturers

By HALL PHILLIPS

America's ongoing currency woes are beginning to affect golf course industry firms, some of which have discarded product lines dependent on overseas manufacturing agreements. Others continue to monitor the situation closely, recognizing the possibility that plunging dollar values may render those agreements unfeasible in the long-term.

"Anybody importing from Japan any commodity is impacted by the currency situation," said John Brozek, director of industrial Product Sales at Daihatsu, which will cease production of its Hijet utility vehicle in December.

Like Daihatsu, Mitsubishi manufacturers its Mighty Mit utility vehicle in Japan, but that will soon end, confirmed Bob Hertel, industrial vehicle man...
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Golf Course News

Golf tax case
Continued from page 1
have their days in Collier County Circuit Court, and lawyers for Quail Creek are hoping to gain relief through state statute.

"What I'm trying to do now is fight the battle in the Florida Legislature, trying to put golf courses in a different tax category," said Larry Farrese, the Naples-based attorney representing Quail Creek, who noted that Illinois and New York already have such laws on the books. "The difference of opinion on these appraisal's is substantial. At Quail Creek, we had a difference of $3.4 million."

The case stems from assessments conducted by the Collier County Property Appraisers Office in 1993, when the county valued Quail Creek at $10.4 million. The club retained Harrisburg, Pa.-based Property Analysts and received a second opinion of $7 million—a serious discrepancy, especially for a member-owned club. Abe Skinner, lead appraiser for the Collier County Property Appraisers Office, declined comment on the Quail Creek matter, citing the pending lawsuits brought by the other 11 clubs. According to Farrese, there are three bases for appraising golf course property:

- The Cost Method, whereby one estimates what it might cost to build the facility—course, housing, clubhouse—then depreciate to what it might cost today.

- The Market Method, whereby one takes note of recent golf course sales in the same market, then makes adjustments to reflect the particular attributes of the course in question.

- The Income Method, whereby one simply determine the income generated by the property.

"The county just used the cost approach, and that's why it came in with such a high number," Farrese opined. "When a developer builds a course, he puts a lot of money into amenities so he can attract real-estate buyers. Lots on the course are worth more than those that aren't. When he sells the lots, he transfers the golf club to its members."

"That's what happened at Quail Creek. The developer gets his $10 million back. But the members don't get the value of all the lots."

Farrese said his client feels the county should have used a combination of the three methods to determine fair market value. He added that, in its assessment, Golf Property Analysts used all three approaches but emphasized the income method because that's the way management companies appraise golf course properties.

According to Farrese, the Florida Department of Revenue suggests use of the cost approach for two very practical reasons: 1) It's the easiest method and the state has more than 1,100 courses to appraise; and 2) Assessments tend to run higher, which means more tax revenue.

"We have major philosophical differences as to how the county appraises these properties," Farrese said. "Having used the cost approach, the county didn't depreciate the courses at all. We feel very strongly they do depreciate — you have to replace greens, tees, etc.

"The county should have used all three approaches and placed some weight on all three, instead of putting all the weight on one approach, which we believe is the worst approach given a choice."

While the remaining 11 courses worth their chances in court, Farrese and Quail Creek have taken their case to the politicians in Tallahassee. Illinois' Green Belt legislation is the model statute for Farrese and Quail Creek. In Illinois, golf courses have been placed in a lower tax category because they're considered green space. For developers, it's more a disincentive to build strip malls than an incentive to build golf courses.

In New York, legislation was spurred by municipal assessors valuing courses as if they were being sold for another use, the most expensive possible use. The communities in question argued successfully that it should be assessed as a golf course only, not a future use.

In Maine, legislation allows golf courses to sign an agreement barring any future development on the site. By preserving the open space in perpetuity, golf courses are granted sizable tax abatements.

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