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IRS expediting golf course tax decision
By ANDREW OVERBECK
WASHINGTON — The National Golf Course Owners Association has scored a major victory in its battle with the Internal Revenue Service.

The legal maneuvering centers on the depreciation of golf course improvements in the federal tax code. The IRS put the course construction matter at the top of the seven-issue list that it will study under its new Industry Issues Resolution pilot program, aimed at setting a consistent IRS position on industry issues.

If the depreciation decision comes down in the NGCOA’s favor, the average 18-hole course constructed using modern techniques could see tax savings of $400,000.

The NGCOA has been working with “big five” accounting firm KPMG for the last two years, trying to convince the IRS to update tax laws to allow modern golf courses to depreciate greens, bunkers

California’s deepening energy crisis striking fear in superintendents
By JOEL JOYNER
SAN DIEGO — California, crippled by an energy debacle and facing financial strait, may leave golf courses with a dark, dry summer as power usage peaks. With predictions of widespread blackouts and staggering energy bills, superintendents in the Golden State are deeply worried.

Moreover, electricity blackouts could spread to Arizona, Nevada, Oregon, Washington and other western states this summer, according to government authorities. For golf courses and other businesses, the potential financial consequences are disturbing.

“It’s possible that budgets will be destroyed and, in the case of limited-resource facilities, energy bills may not be paid,” said Corey Eastwood, superintendent at the Stockton Golf & Country Club, east of San Francisco. “Who knows what will happen?”

Eastwood’s Central Valley course requires enough energy to pump up to one million gallons of water a day during June, July and August. “If we’re caught without power, a lot of the grass on the putting greens will be lost,” he said.

Native Americans prospering from golf development
By DOUG SAUNDERS
SAN DIEGO — Gambling and golf are proving to be a powerful economic combination for Native Americans.

Seventy years ago, the Barona Band of the Mission Indians was one of 550 native American tribes struggling for cultural survival. Today this nation is cruising into the new century as a financial juggernaut. And golf is a big part of

West Nile virus spreading south and west
By JAY FINEGAN
ATLANTA — West Nile virus, already found in about a dozen northeastern and mid-Atlantic states, is expected to spread further south and west this summer, according to the Centers for Disease Control.

The CDC is monitoring the virus along the Atlantic and Gulf coasts, from Maine to Texas. West Nile is carried by mosquitoes. The virus’ first U.S. appearance came in metropolitan New York City in 1999. It has since been detected in Massachusetts, New Hampshire, Rhode Island and Connecticut. Farther south, the potentially deadly microbe has invaded New

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THE SECRET OF TROON’S SUCCESS
Troon North (above), Troon Golf’s flagship course in Scottsdale, Ariz., is one of 54 courses in the company’s fast-growing portfolio. By 2005, the firm expects to have 200 courses worldwide. For a look at Troon’s formula for well-managed courses, see page 20.

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**Pump house**
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leak down to just a slight drip.

With the need for water on the turf, we decided to live with this and start irrigating. As all superintendents know, when you have pump station problems your sleep value at night drops dramatically. During this period you also tend to visit your pump station once an hour, which we certainly did.

Two weeks went by and our confidence kept rising. We thought we could make it to the end of the season and address this piping business afterwards. Well, so much for building confidence! Over the next six weeks we developed three different flange-weld leaks, all on the bottom and all similar to the first. Our pump station looked like a M*A*S*H unit by the time winterization came due in October.

**ACID BURNING HOLES**

Now that the dust had settled, it was time to evaluate and research our sudden piping problem. First, let me say that our injection material is a product called pHAIRWAY, which is 50 percent urea and 50 percent sulfuric acid. We determined that this material was corroding the welds on the bottom of the flanges.

We figured that as the system would wind down and shut off, some acid material in the water would accumulate in the piping. The atomic weight of this material is heavier than water and has a tendency to sink to the bottom. This explains why the problems occurred at the bottom of the piping and attacked the welded areas first. The question now was, what to do?

Our solution was two-fold. First, we decided to custom-fit our pump station with stainless steel. Secondly, we wanted to have our acid injection system kick on only when our flows surpassed 750gpm and shut off when they fell below that level.

Stainless would be the best choice for corrosion protection (HDP was also considered). The on-and-off tolerances for the acid system would allow us to maintain a fluxing action to clean the piping by the time the pumps shut down. This flushing action would ensure that no acid stayed in the lines.

Kevin Ross, CGCS, is the director of golf course management at Country Club of the Rockies and a regular contributor to Golf Course News.

**West Nile virus**
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**SEVERE CASES ARE FATAL**

Scientists aren't sure how West Nile reached North America. First identified in Uganda in the 1930s, the virus has now been found in Europe, Asia and the Middle East. Last fall, an epidemic in Israel killed 13 people and infected thousands more. A massive West Nile outbreak hit South Africa in 1974, killing 3,000 people.

Humans contract the illness from the bite of an infected mosquito. According to the CDC, only 20 percent of infected people show symptoms, which resemble those of flu — fever, headache, body aches, swollen lymph glands and sometimes rashes. More severe infection may bring on those symptoms plus stupor, tremors, paralysis, coma and death.

Only one to three percent of people infected with West Nile become seriously ill, and about 10 percent of those cases are fatal, most often from encephalitis, or swelling of the brain. Eight New Yorkers have died from the virus in the last two years. There is no cure.

Those most at risk are the elderly and those with compromised immune systems, such as people with AIDS.

**RAVAGING WILDLIFE**

West Nile is far more lethal to animals than humans. In the eastern United States, it is already ravaging the bird family made up of blue jays, crows and ravens. It's also deadly to an array of mammals, from horses down to chipmunks.

**PREVENTING MOSQUITO BITES**

To reduce the chance of getting West Nile, the CDC recommends staying indoors at dawn, dusk and early evening. Wear long-sleeved shirts and long pants whenever you're outside. Apply insect repellent containing 35 percent DEET sparingly to exposed skin.