

## Jones Trail developers accused of property tax avoidance

BIRMINGHAM, Ala. — While golfers are poised to follow the trail of seven first-class courses funded by the state's Retirement System, some no-frills tax men are set to tee off on what they feel is property tax avoidance.

Tax assessors have been informed that because the Retirement Systems of Alabama is an "instrumentality" of the state, the Robert Trent Jones Golf Trail should be exempt from property taxes.

Ever alert to tax escape routes and dodges, assessors in Jefferson, Calhoun and Houston counties sus-

pect possible tax evasion. They believe the RSA is taking advantage of a loophole in state tax law meant to exempt schools, parks, government buildings and such from taxation to save money in what essentially are for-profit businesses.

This will cost the state, counties, cities and school systems a few hundred thousand dollars annually in property tax revenue, they contend.

David Bronner, RSA chief executive, gave this charge his best shot. "Ridiculous!" he said. "Some nitwits think they understand

taxes. The RSA is clearly a state agency entitled to such a property tax break."

Bronner didn't stop there in his return fire. "This is political showmanship of stupidity because the golf courses will bring millions of dollars to those communities."

Bronner terms the \$100 million Trail venture "the biggest public golf development project ever attempted." It is, he said, part of RSA's attempt to further diversify its investment of the state's \$13 billion pension fund for the state's teachers, government employees

and judges.

He added courses are essentially done in Jefferson, Houston, Lee, Madison and Mobile counties, and that courses in Butler and Calhoun counties are under construction.

While golfers are polishing their clubs, tenacious tax men are sharpening their pencils. Their scorecards are, not over and under par figures, but dollars and cents. The higher the numbers, the keener their interest. They may not be attuned to the sound of birdie, but the click of the cash register gets their attention.

## USGA takes exception to Okla. shortcut

EDMOND, Okla. — Giving the nod to seed over sod, the United States Golf Association (USGA) criticized a shortcut taken last year at Kickingbird Golf Course when reconstructing putting greens.

Soil samples taken from reconstructed greens indicate potential draining problems, USGA official James Moore reported.

Moore added that, while some golf courses noticed immediate problems with sodded greens, this wasn't the case with Kickingbird. He noted that Kickingbird fared well last summer despite a rough season that plagued courses in the region.

Noted Moore: "While it is true that greens can be opened more quickly when sodded versus seeding, the long-term benefits of seed far outweigh the temporary inconvenience of having to wait a little longer to open new greens."

## Sodded Arizona track taking shape

PHOENIX, Ariz. — Foothills Club West, the first totally sodded course in Arizona, has taken swift shape.

Sodding of 90 acres — located six miles west of Interstate 10 — took 100 days. On flat areas, up to two acres were covered in one day.

The sodding cost \$500,000, twice as much as seeding, but \$150,000 was saved on water and fertilizer. Harder to calculate are the green fees taken in during what would have been a grow-in period.

Brian Whitcomb, managing partner of FWC Golf Group, liked opening day price. The \$40 greens fee included cart.

The \$4 million course cost will be matched by a 7,000-square foot clubhouse due for February opening.

## Nine-hole facility underway in Indiana

MADISON, Ind. — Bill Garrett is building a nine-hole golf course and driving range on his land here. It will be known as Cozy Acres Golf Links.

Garrett describes the course as a unique par-3 with holes ranging from 105 to 200 yards.

Gilbert England, Wheatley, Ky., golf professional and course designer/builder, will supervise the project.

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