



The No. 9 green at Hillsdale would do credit to many big-town clubs.

26 Years and Their Reward to Happy Small-Town Pro

AFTER a little difficulty I have found the old minutes of the Hillsdale Country Club. You know it is rather hard to remember things that took place back to May 3, 1913. That was date of the first meeting of the committee that started what is now the Hillsdale C. C.

At this time they took up the proposition of the leasing the grounds consisting of forty acres on the shore of Baw Beese lake. This was secured for the rental of \$200.00 per year to run for three years, with option of purchase, and at this time the layout was made. In June of same year plans were made for the building of a clubhouse. This same building is still in use, one of the pictures will tell the story. You can see it is a cozy little place and fills the bill. Kitchen and dining room are in the basement which fronts the lake, the second floor is club room; very neat and plenty large enough

for club parties, etc. It is used mostly by the ladies.

Expenses Low Then.

You can form a mental picture of a hard working bunch of officers trying to figure out plans to finance the building of a golf club with only a handful of members. But remember at this time it was possible to employ man and his wife to take the dining room for \$30.00 per month and the greenkeeper at \$100 and he furnished a horse to do the work with. Some of the boys would get a real laugh at these figures.

On May 2, 1914 I went to work at the club in a very small way doing the club repair work nights and Sundays and from that time to this have been 100 per cent with and for the club.

A Joy for the Pro

It would be a long story to run through the 16 years and try

This is a tale about, and by, one of the richest men in pro golf. In calling Frank Refner rich we and the income men differ on definition, but when you get a fellow to write about his work, and his satisfaction in it, his family and his club as Frank Refner writes here you can count that man a plutocrat in the substantial pleasures of this world.

We asked Frank to tell us something about his 26 years' service at a club in a town that probably not one in a thousand ever heard of, which is their tough luck, according to Refner. Instead of any "rewrite" we are printing his letter word for word as an admirable picture of the companionate growth of golf and communities in these United States.

The pros and officials at the smaller clubs will get a glow of profitable inspiration out of Refner's story.

To Refner and his club GOLFDOM extends congratulations for the happy picture of a properly run small town golf club presented by the long lasting Hillsdale alliance.

THE EDITOR.



Hillsdale's inviting clubhouse has two "fronts," one of them facing Baw Beese Lake, the other the golf course.

to paint you a picture of what took place in the building of this fine little club. But few of the boys have enjoyed the relations I have and am still enjoying in my work with this fine bunch of members. Remember you at times have to forget your golf game; in fact there are so many things that take up your time the game I think of is the other fellow's.

In 1918 the club was incorporated and at this time the land was purchased. By the way of comparison the same couple who had the dining room at \$30.00 per was hired at \$130.00 and in 1921 at \$180.00.

Members Work on Course

Each year a small program of improvements was taken care of. At this time the greens were of a natural nature, no traps to keep up and greens planted to fescue. We took care of a great deal of the special work by dividing the members into three teams with a good captain at head of each bunch, and you would be surprised at the amount of labor this hard working bunch cared for. This plan is still carried out in the way of a clean-up each spring. And by careful management some of the harder jobs are handled at no expense.

In 1927 we built a new locker-house both for men and ladies, and in 1928 option was secured on fifteen more acres with the object of constructing a new layout.

We got Arthur Ham of Detroit down here and we made sketches of new greens. These were submitted to the directors and they decided to go ahead with the work. Harold Paddock of Cleveland revised these plans and did the construction work. The beauty of the place cannot be appreciated from the pictures.

Great Place for Living

We are on the shore of one of Michigan's most beautiful lakes and only about 2 miles from Hillsdale, a very fine little city of about 5,000. Last year we had 157 members. Thirty-one of these are out of town members, mostly from Detroit. When I tell you this club is made up of the finest people in the world, I should know. I am 100 per cent for them and feel they are the same for me. I have a nice little home a mashie shot from the grounds, and live there about eight months in the year.

My son, who is in his last year at high school, helps me in the summer and if he keeps up with his golf we will soon have a golfer in the family. He is a six footer with a golfing ideal of a Hagen, Jones, or Smith or some one with more ability than his father as a par shooter.

I try to make myself a valuable man to the club instead of to my game and all my efforts are in making the club 100 per cent for the members, perhaps this is the reason of my being with



Frank Refner, for more than a quarter century a builder of golf and his community

them so long. You will note in the picture that my shop is located in the center of the locker-house. We have showers in both ladies' and men's lockers. We bought seventy-five of the best steel lockers we could buy and sold to members instead of having the rental plan.

By the way the small town pro, must not forget the ladies, one day is given over to them for bridge and golf. I don't know much about bridge but we have a fine bunch of lady golfers.

We replanted our greens to Cocoos Bent and it is doing fine due to the efforts of Bill Barton who was with us last summer. Bill is a good greenkeeper and hope he does well on his new job.

Shop Vital Small Club Asset.

I have visited small town pro shops and find there are few of them with good shops. Perhaps this is due to the clubs, I don't know. But I do know it pays for the small town pro to keep a neat shop and to carry a good line of goods. I don't want my members to have to go to the larger club to buy their equipment. If I don't have it I get it for them.

Now Herb if I have given you anything of interest, I am glad, as you don't see much in the way of taking care of the small town pro's problems. I am sure the time is coming when some of the boys will lose their par shooting guns and will be glad to go to the simple life as at this time the rainbow will have lost its color.

Take Golf Tax Test Case to Higher Court

PRESCOTT S. Bush, secretary of the U. S. G. A. has advised members of the association and regional golf associations of the progress of the test case on the legality of the 10 per cent tax on transfer of golf club securities in a bulletin which reads:

"In line with its policy of using every effort to reduce taxes affecting the game of golf, the United States Golf Association some time ago authorized John G. Jackson, general counsel, to institute proceedings to test the legality of the 10% internal revenue tax now being collected on the purchase of securities of a golf club when paid by an incoming member to an outgoing member. After the necessary preliminary proceedings, suit was brought in the name of Ector O. Munn against Frank K. Bowers, as collector of

internal revenue for the Second District of New York, to collect the sum of \$450.00, being a tax equivalent to 10% of the purchase price of shares of stock of a Long Island club, paid to a former member by Mr. Munn upon his election to club membership. This stock was purchased by Mr. Munn to meet the requirement of the by-laws of the club that only owners of stock of the club could be duly elected to membership.

"There being no dispute as to the facts, the case was argued before Judge Caffey in the United States District Court for the Southern District of New York, on the pleadings, and Judge Caffey decided that the tax had been wrongfully collected and that Mr. Munn was entitled to recover. The principal points advanced on the argument were, first, that Section 413 of the Revenue Act of 1928, under which the tax was assessed, provided that the tax could be collected only on amounts paid to a club, and the purchase price of Mr. Munn's stock was not paid to a club but to a third party. Secondly, admitting that the initiation fees under the statute included any payment, contribution or loan, required as a condition precedent to membership, whether or not evidenced by securities, and irrespective of the person to whom paid, the club did not require any payment or contribution, or loan, but simply required that the member be the owner of a share of stock of the club, which might be acquired by gift, exchange, inheritance or in any other way.

"In other words, ownership of stock was one thing and a payment or a contribution, or a loan, was another thing even though resulting eventually in stock ownership. It was also argued that on technical grounds the statute was, in effect, a direct tax, and therefore unconstitutional because it was not apportioned.

"The Government's counsel announced their intention to appeal to the Circuit Court of Appeals, and the Association will facilitate an early disposition of this appeal in order that member clubs may have the benefit of a final decision on this important question."

PRO IS REDDY KEYSTONE

New York City—The golf pro is the central figure of the Nieblo Mfg. Co.'s 1930 popular magazine advertising. The Reddy copy counsels the readers to get the pro to give instruction and carries propaganda for an increase in pros' pay.

The tag line tells the reader to buy "Reddy tees, your clubs, balls—all your golfing accessories from your pro. He knows from experience 'what's what'."