

try districts. Ordinarily the location of the club in relation to a city will be an indication of the proper course to pursue, but there are clubs so situated that they rest on the borderline. These clubs must survey conditions carefully and make a determined appeal one way or the other. Experience in California has demonstrated that there can be no half way measures else the club that tries them is liable to find itself perched uncomfortably upon a fence, appealing to neither class.

In this state there are a number of clubs located 20 miles or more from a large center of population which have tried to make a city appeal. The fact that they have, in many cases, fine courses and clubhouses has been to no avail. The city residents have refused to drive out so far, and the local people have felt that the clubs were not made for such as they. One club in particular which was once said to have one of the best courses in California went bankrupt because it was a city club too far away from the city. At the present time the creditors are trying desperately to make an about face and get anybody to play who has a green fee. Whether or not they will be successful is doubtful because the club site was chosen for scenic purposes and is remote from even small towns or agricultural centers. Good advertising is their hope.

### Promoters Learn—With Sorrow

City golf clubs which attempt to make an appeal to the suburban rather than urban minded players are not as prevalent as the pseudo city clubs in remote country districts. This is largely due to the fact that property prices and taxes are prohibitive, limiting the clubs to as small an area as possible for the establishment of a golf course and leaving no ground to spare for other features.

Several years ago one such club was started. Hundreds of memberships were sold for a song; a championship course was planned; and an impressive clubhouse was started. But although this may be the home of democracy, no solid citizens with heavy bank accounts were attracted to membership to establish a sound credit basis. Today the ground on which the course was planned has reverted to its former state and the skeleton of the club house stands on the hill as a monument and a warning to those promoters unwary enough to try and establish one kind of a club in a region suited only to the other.

Management of the two types of courses presents different problems from at least the greenkeeper's standpoint, although the distinction is chiefly in intensity. Members of the city clubs demand that the slightest details on the course represent absolute perfection, that the tee benches be placed so many feet from the teeing ground proper, that the hand towels on the boxes be spotless, that the traps be perennially raked, that there be no unsightly hose left within sight during the day, and so on. They want nothing to detract from the business at hand which is golf. The suburban player, on the other hand, is not so fussy about details, but has not so much respect for the game and its traditions, being apt to cause the greenkeeper annoyance or embarrassment by his occasional unorthodox requests or actions. Players of this type taking time out to eat a picnic lunch or pick flowers are not unknown on the courses far removed from the maddening crowds.

Humorous stories to the contrary, the primary purpose of golf is for recreation and amusement and the best type of golf course is that which provides the player with the most enjoyment. Observation over a long period of time indicates that more amusement actually is obtained from the country course than from the city course. Whether or not this is due to the course, its surroundings, or the people who play it is problematical.

### Limited Term Club Protests Federal Tax Payment

**WILMETTE** (Ill.) G. C., organized on a 10-year membership plan, is contesting payment of the federal 10 per cent membership fee tax. Wilmette was one of the earlier clubs in which limited term memberships were sold by a company owning the course and clubhouse and its success had much to do with the recent popularity of the plan.

Payment of the taxes have been made under protest and now the club and the treasury department are going to a court battle to determine the legality of the limited-term membership fee and dues tax. Wilmette is represented by James H. Cartwright, of Winston, Strawn and Shaw, eminent attorneys of Chicago.