

# Assessor Hedges on Giving Tax Relief to San Mateo Clubs

California Bill Opens Door to Lower Course Assessments  
But Zoning Technicalities May Defeat Its Purpose

By **ROBERT E. HANNA**

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**R**IGHT in the middle of an appeal to the San Mateo county assessor and the board of supervisors, sitting as a board of equalization, for a reduction in the assessments levied against the golf and country clubs for 1957-58, the California legislature passed Senate Bill 1637. It is necessary to mention the appeal by the San Mateo golf clubs together with Senate Bill 1637 because the bill provided the background music, so to speak, and the tax appeal carried the melody for it. First let's look at the bill and then see how it is related to the tax appeal.

The bill was introduced in January, 1957, by Senator George Miller (D-Martinez). The original bill was an Agricultural bill designed to provide relief for the farmer from the onslaught of the subdivider. It had been hoped for the last few years that some kind of legislation could be enacted to provide tax relief for California courses. Hope for this year was almost abandoned because the opportunity for such legislation appeared slim and the legislature was nearing the end of its session.

But changes in the Agricultural bill were occasioned by action of some counties, including San Mateo, in boosting course valuations by 200 to 600 per cent. Assemblyman Carl A. Britschgi (R-Redwood City) handled the bill in the assembly for Senator Miller and changes were effected in the bill to include recreational properties. The changes were acceptable to Senator Miller and the bill passed in its final form as follows:

SECTION 1. Section 402.5 is added to the Revenue and Taxation Code, to read:

402.5 In assessing property which is zoned and used exclusively for agricultural or recreational purposes, and as to which there is no reasonable probability of the removal or modification of the zoning restriction within the near future, the assessor shall consider no factors other than those relative to such use.

Dennis Hession, a San Mateo attorney and pres. of the Northern California and California Golf Assns., marshalled the forces of the clubs in California by asking the club presidents to wire Gov. Goodwin J. Knight on behalf of their memberships urging him to sign Senate Bill 1637.

## Recreational Zoning Relief

It is obvious from the wording of the bill that recreational zoning is a must before any kind of relief under the bill can be anticipated. Once the bill had passed the legislature, golf and country clubs of San Mateo county headed by Attorney James O'Gara, Jr., pres. of Peninsula G&CC and Dennis Hession, a member of the same club, petitioned the San Mateo county planning commission on June 10, on behalf of golf and country clubs, for a recreational zoning classification in San Mateo county. The chmn. of the commission instructed the commission to take immediate action in the study of this classification.

On July 9, the eve of the hearing of the applications for reduction in the assessments levied against the San Mateo clubs

## **We're Not Asking for A Break We're Asking You Not to Break Us**

The appeal of the high assessments levied against them was carried on by San Mateo clubs in succeeding stages and levels. Each stage was carried out under the assumption that the decision would be unfavorable, but in losing that stage the clubs didn't want to jeopardize succeeding ones.

The first stage involved a direct appeal by the clubs to the assessor which was turned down. Then, an appeal to every public official was made through a personal letter sent by special delivery to the official's home. At the same time statistics were compiled showing how outside groups such as schools, charitable organizations, service clubs, civic groups, etc., make use of golf clubs. These groups were asked to add their weight to the appeal. This appeal was directed toward the assessor and board of supervisors.

Throughout the entire buildup to have the assessment reduced, the San Mateo clubs were careful not to antagonize anyone or to exert undue pressure on any individual. The underlying theme of the campaign was best expressed by James O'Gara, who said: "We're not asking for a break. We're asking you not to break us."

When Gov. Knight signed the Senate bill, the San Mateo group won the war. But when the county assessor refused to rezone, and thus reduce the assessments on the clubs' properties, the battle was lost.

But members of the various San Mateo clubs have been aroused. From here in they'll be working to have their courses rezoned and the burden of heavy and unfair taxation taken off their shoulders. Golf will profit by their efforts!

in May, Gov. Knight signed Senate Bill 1637. The bill will become law early in September, 90 days after the adjournment of the legislature.

On July 10, a formidable case was presented by Hession and O'Gara with the aid of expert testimony based upon inequity in assessments and upon discriminatory taxation in singling out course properties for such large increases in assessed valuation. The board heard the plea and the assessor asked for a continuance to July 17 for a rebuttal, at which time he contended that there was equality in his assessments.

### **Reasonable Doubt Clause**

One of the supervisors asked if the new bill signed by Gov. Knight would affect the status of the 1957-58 tax assessments. The district attorney said that the tax for that year must be paid. He instructed the board that the assessor had determined his assessments based upon his formula of actual cash value and highest possible use of the land as of the first Monday in March and in rendering a decision the board could not take cognizance of the new legislation. Further, he said, "The board was duty bound to uphold the assessor unless there was reasonable doubt concerning the equity of the assessments."

The board of supervisors in its capacity of board of equalization upheld the asses-

sor in his increase in the assessments of the courses of San Mateo county. One of the supervisors in making the motion to uphold the assessor said: "I sincerely hope that the planning commission and the board of supervisors will see fit to rezone these properties as recreational areas. This would enable the clubs to obtain tax relief under the terms of the recently signed Senate Bill 1637."

### **Courses Were Alerted**

The chairman of the board said that he could sympathize with the golf clubs but reminded them that they should have done something in the direction of recreational zoning several years ago. (By way of background, the state board of equalization made a study of San Mateo county in 1952 or 1953 and instructed the assessor to equalize the assessments in the county at that time. That action in itself put the golf courses on notice that their days were numbered. Since then, it was not a question of wanting to get something done so much as the actual doing.)

The increases in the assessments of the eight private and two municipally owned clubs in San Mateo county range from 200 to 600 percent. What does this mean in dollars? To the eight private clubs collectively, it means an increase in their land tax alone of \$60,535.00 over 1956-57. To

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## Assessor Blocks Relief

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one of the clubs involved it means an immediate increase in the dues of \$6.00 per month. To the other clubs it means a long look at the situation.

The press has referred to this predicament as a tax fight. It was more a bended-knee plea than anything else. Whatever was done was done with a full appreciation of the difficult position of the assessor and the board of supervisors in satisfying the requirements for revenue with which to meet costs of government. But, the fact still remains that the land, which was once considered barely within reach of the commuter trains, is now considered prime subdividable land and cause for the assessors to regard many of our golf courses as much too valuable to escape taxation on the same basis as the adjoining residential land. A look at an aerial photograph of San Francisco county will show that the only green areas left in the county are golden gate park and the golf courses.

That Gov. Knight is aware of the golf course problem is evidenced by his statement made more than two weeks after he signed Senate Bill 1637. He said: "Some-

thing ought to be done about the fact that new courses aren't being laid out fast enough to keep up with California's growing population, and in some metropolitan areas existing courses are being sold to subdividers. This will become a serious recreational problem in the Los Angeles, San Francisco and San Diego areas unless this problem is worked on."

What about the future? The San Mateo clubs have not yet reached a decision on the question of possible court action to challenge the increase in their assessed valuations. The concept of recreational zoning is entirely new. Consequently, planning commissions will probably not rush into this kind of zoning classification. The first Monday in March, 1958, will roll around all too soon and the appraiser and the assessor will be hard at work again. To accomplish recreational zoning by that time will necessitate local law changes.

## Caddie Camp

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trainees. Awards were issued for the outstanding Caddie Camper, the Best Caddy, Best Athlete, for the Most Money Earned, for the Most Balls Found and to the winners of the three-flight golf tournament.