Associations, Clubs, Individuals Worked to Defeat Unfair Assessment

# How California Golfers Won Fight to Ease Tax Burden

## By THOMAS McMAHON

Pres., Southern California Golf Assn.

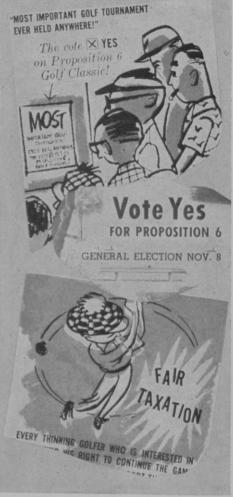
IN last November's elections, California voters rallied behind our golf associations and clubs to vote in favor of Proposition 6 by a slightly larger than 3 to 2 margin. The measure, as described in previous issues of GOLFDOM, called for taxing courses as recreation and not business sites. If it had been defeated, assessors would have been empowered to go on taxing golf out of existence in our state.

Even though we were successful in our fight to have an existing and onerous tax modified, we feel that courses in other states, if it hasn't already happened, are threatened by the same burden under which we labored for so many years. Local and state tax machinery is becoming more ravenous each year and assessors and collectors are constantly on the lookout not only for new revenue producing sources, but ways in which existing rates can be increased. To combat this, we want to alert people outside of California to the grave danger of unfair taxation, and tell them something of the step by step procedure that we undertook in having our golf course taxes modified.

#### Associations Worked Together

Both the Southern and Northern California golf assns., with the aid of influential persons in the state, collaborated to bring the proposed course tax relief bill to the attention of the state legislature so that both houses could vote to place it on the ballot. This was done and incorporated in Proposition 6 by a two-thirds vote of the two houses.

Actually, the law that is contained in the proposition relates only to non-profit courses (i.e. private courses) and states that they shall be taxed on the basis of "recreation sites and not at their highest and most profitable use." In effect, this does not give tax relief to courses operated for profit. But in view of the mandate of the November vote, we feel that justice will be done where all types of courses



California was inundated before election time by literature such as this.

are involved.

When the legislature voted to put Proposition 6 on the ballot, the two golf associations alerted club presidents throughout the state to the need for immediately starting a campaign to get a (Continued on page 60)

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### California Tax Fight

(Continued from page 46)

favorable vote from the electorate for the legislation. Decisions as to how funds should be raised and who was to conduct local campaigns were, of course, left up to the clubs.

#### **Two Separate Campaigns**

We ran two separate campaigns. Pat Bishop and Co. handled the overall campaign promotion for the Northern California group and Baus and Ross was in charge of ours in the southern part of the state.

In addition to enlisting the help of all clubs in the two state golf assns., support of public and semi-private clubs was sought along with that of the PGA sections in the northern and southern parts of the state. A great deal of financial as well as doorbell ringing support came from these sources. Golf writers and others in various publicity fields also were asked for, and generously gave, their backing.

One of the outstanding promotions of the campaign was the staging of the Proposition 6 Golf Classic in which professionals, well known amateurs, motion picture and other celebrities took part. Bob Hope was general chmn. of the Classic and took every opportunity, whether it was through TV, personal appearances, etc., to plug for passage of the tax amendment. The publicity leading up to the playing of the Classic, as well as the many accounts of the tournament itself, played a big part in bringing the tax plight of the courses to the attention of the public. We recommend it to any organization that ever becomes engaged in a tax battle similar to the one waged in California.

#### Flood of Literature

Probably the real backbone of the campaign was the flood of literature that was circulated in addition to the many telephone calls that were made and the telegrams that were sent out. It is impossible to estimate just how far reaching these various media were in influencing voters, but from the standpoint of volume and weight they were overpowering. In addition to these, probably a million letters went out from heads of various industrial and commercial firms, professional people and women's organization. Another item that certainly must have favorably influenced many voters was the mailing of "Dear Friends" postcards that went out in bales.

Looking back on the campaign which was so ably conducted under the general chairmanship of Edward K. Zuckerman, then pres. of the Southern California GA,

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it is remarkable that so many people could find the time and were willing to work so hard to help amend a law that obviously was unfair. It is good to know that where tax encroachments are made, golfers have enough gumption to band together and correct them.

## Michigan Assn. Donates \$1,000 to Turf Research Group

The Golf Association of Michigan has donated \$1,000 to the Michigan Turfgrass Foundation, Inc., to further the work of the latter organization in turf research. The check was presented by Charles G. Chapman, GAM green chmn., and Robert E. Howell, assn. treas, to Clarence Wolfrom, supt. at Maple Lane GC, and Ward Cornwell, Detroit GC, who represent the Foundation.

The Foundation, which maintains turf plots at Michigan State University, and works closely with the agronomy school there, is diverting most of its money and efforts to the study of the poa annua problem. It also is preoccupied with the effects of close cutting on bluegrass, fescue and other strains used on fairways.



Clarence Wolfrom, Charles G. Chapman, Ward Cornwell and Robert E. Howell in Michigan transfer of funds scene.

About 30 clubs, according to Cornwell, belong to the Michigan Foundation. Dues for 18-hole clubs are \$40 and for 9-hole clubs, \$25. Cornwell points out that many clubs in his state belong to the larger Midwest Turf Foundation, but conditions that exist in Indiana and neighboring states aren't always comparable to those in Michigan. It is for this reason that the Michigan Turf Foundation was founded.