

Ohio Course Owners Seek Break on Taxes, Daylight Play Hours

By CHARLES STINE

Ohio golf course operators have banded together to seek a better break from the state legislature in taxes and other matters.

The association formed this spring, adopted the title of Ohio Recreation Association and elected as president, Bill Lyons, operator of a 9-hole course at Canal Fulton. It hopes to enlist at least 100 of Ohio's 440 golf courses in membership this summer and is accepting membership applications from ski facilities and recreation parks.

Two projects are being pushed — opposition to a "slow time" bill, now before the legislature and writing of a new real estate tax law which will be presented to the next legislature in 1967.

Structure Outmoded

"Tax structure in Ohio is as outmoded as the horse and buggy," Lyons says. "The state laws were written in a puritanical, pioneer time when recreation was considered almost sinful. The word recreation appears nowhere in the Ohio tax code."

Golf courses in Ohio are presently classified as commercial land for real estate tax purposes. The association wants a special class written into the books for recreational land. Lyons points out that in recent years California passed a bill taxing golf courses the same as class A farm land.

Lyons points out an inequity in the legal standing of his own operation, a new one. Taxes jumped 946 percent when classification was changed from agricultural land to commercial. The paradox is that his course is in an area which, under local zoning law, is "residential, agricultural and recreational." He pays real estate tax at the commercial rate, but it is illegal for him to operate anything on the site that the zoning board considers commercial.

Lyons has started legal procedure for an appeal to his county tax board. Several other association members have done the same. But they consider this only temporary relief and have hired attorneys to prepare a bill suggesting changes in the state law to provide a new tax classification. Lyons says there is little hope of getting such a bill ready in time to be introduced before the legislature this year.

In the present legislature, the ORA is interested primarily in defeating a bill already introduced which would force all parts of the state to remain on Eastern Standard Time throughout the year.

Lost Hour Is Costly

For many years, the northeast section of Ohio has switched to Eastern Daylight time during the summer months. The ORA is concentrated in the northeast section, which Lyons calls Northurbia. He says Northurbia, the heavily industrialized section of the state, has approximately 150 golf courses and that the loss of the hour of daylight in the evening would cost 9-hole courses an average of \$10,000 a year and 18-hole courses \$20,000 to \$30,000. Figuring each course at a \$20,000 average means that \$2.5 million in golf revenue would be lost if an hour of daylight was sacrificed.

Lyons points out that the loss would be nearly as great for private clubs as for fee courses. Many men who belong to private clubs might find their membership not worthwhile if there were not enough daylight after work for them to get in a round of golf. There is also great potential loss in clubhouse business, so important to the private clubs. If a man retained his membership, but played on weekends only, the evening loss of club business would be terrific.

Conflict of Purpose

On the tax issue, the ORA intends to point out to lawmakers that their facilities can be used for their peak commercial value only about three or four months a year. It maintains that high taxes tend to force courses out of business, while at the same time the state is spending millions of dollars to promote recreation within its borders.

The ORA plans regular bulletins to

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members in exchanging information. Already it has spread the word on two sources of tax relief which many operators had not known about. Under Ohio law, a 50 percent tax valuation credit is granted to any acreage kept in trees and dedicated as a tree farm. This applies even though the acreage may be on golf course property that is actually surrounded by playing area. There is no minimum for size of the tree area. Another provision provides a 40 percent reduction in tax valuation for land in ponds or lakes.

Qualifying Trials, Exemptions Listed for 1965 U. S. Open

The 65th Open championship of the USGA will be played at Bellerive CC, St. Louis, Mo., Thursday through Sunday, June 17-20. For the first time in history the final 36 holes of the Open are to be played in two daily rounds of 18 holes.

It is expected that close to 2,500 golfers will attempt to qualify for the Open. The record is 2,474 entries in 1962; last year there were 2,341. All pros and any amateur with a handicap not exceeding two

strokes under USGA handicap system are eligible to file entries.

The majority of entrants will compete on May 24 or May 25 in 58 local qualifying competitions. About 20 per cent of the total entries, excluding exempt players, will advance to 13 sectional qualifying rounds on June 7 and June 8. These survivors, along with those totally exempt, will make up the field of 150 for the Championship at Bellerive.

Categories of players who will be exempt from all qualifying are: Open champions of the last five years; 1964 USGA amateur champion; 1964 PGA champion; 1964 British Open champion; the lowest 15 scorers (and any tying for 15th place) in the 1964 Open; and, the 15 leading money winners on the PGA list (as of May 5) for the last year.

Prize money for the Open has been increased to a record \$125,000. Another \$7,800 is to be awarded in the 13 sectional championships, with each low scoring pro getting \$300, each second-place pro, \$200, and each third-place pro, \$100. The winner's share of the Championship has been increased to a record \$25,000.