

Are courses taxed fairly?

Inequities in the present law demand action now, says this 9-hole owner.

By WILLIAM E. LYONS

Taxes and electricity have one thing in common. Both are shocking and both can kill you. Both are necessary in a modern society, but have to be controlled wisely for maximum benefits.

Taxes are a heavy, oppressive burden. So heavy that one of my Michigan friends was put out of the golf business in 1965. My neighboring course had raises each year for 30 years up to '65 when he got a 3% lower billing. Another was increased 52% in the past year. One of the Detroit clubs had its valuation tripled in '65. From a farm to a golf course the tax jump was 966% in one year.

Zoning regulations often give top priority to outdoor recreation in residential and agricultural areas. Zoning officials bless our efforts but the collectors tax us as "Commercial." If the collectors are right, we are illegally operating a commercial business in a residential zone. The golf course owner is trapped by the confusion and inconsistency of taxation.

Turf Management is Agriculture

The art and science of Turf Management is now recognized as one of the most exacting in agriculture. Who grows more per square inch than a turf manager on a golf course? Nevertheless, taxing authorities have not recognized that everything growing on a golf course is agricultural in nature.

The acreage we devote to grasses, trees, flowers, water and sand, regardless of how we derive an income from them, should bear the same tax valuation as the same plants on agricultural lands. Sometimes these agricultural lands

Bill Lyons is a fighter. He is an American. He is a member of a heavily taxed minority. He owns a 9-hole golf course in northern Ohio. He used to be super-



intendent of the Firestone Course at Akron. He developed an excellent strain of golf grass. He is a fellow with foresight and brains as well as guts. What he isn't is a guy with much of a living left as a hard-working, worried "free" American businessman after the tax commissars get through with him. On the one side Bill sees the governing Big Brother giving golf a blessing and on the other side golf being murdered by Big Brother's taxes. Bill wants a small bit of the Great Society for golf course owners. This illuminating and warning view of golf course taxes was delivered by Wm. E. Lyons at the Pennsylvania State 34th annual Turfgrass Conference—EDITOR.

are just across the fence. Sometimes a course built on a farm becomes completely surrounded by suburbs.

Arguing our case before an Ohio county auditor was useless. He stated that there is no legislation permitting him to classify us as "Recreational." Therefore he will continue to classify us as Commercial. He would not agree that growing grass is agricultural in nature.

Grasses, trees, flowers, water and sand used by man for man's recreation on a golf course are the highest order of soil conserving agriculture. Classifying them as such and *dedicating* the lands to recreation for posterity would be a guarantee to the community that these open lands must be held only for recreational purposes. In Ohio, that is the way the Forestry law reads; why can't the same principle apply to recreational lands? It would then be safe for one to build a house bordering a course or to move into a community where there will always be a "Dedicated" golf course.

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Taxes price golf too high

In Ohio, auditors are required to re-appraise property every six years. Much of this is done by professional appraising companies. There is no set of specifications prescribed by law so the auditor accepts the ones set up by the pro appraisers. These are based on xx number of dollars per acre of fairway, xx dollars per square foot of green, xx dollar valuation for each sand trap (Same price regardless of size), and x more dollars if the fairways are irrigated, drain-tile, etc. He is even allowed to tax us on potential income. Is this a real tax, or a guessing game in which their guesses always go higher next time?

We have allowed ourselves to become the prime target of the tax assessor because we have not organized to protect the interest of the golfing clientele. We should be ashamed of ourselves. Up to now it has been so easy to raise the rates and collect the taxes from the golfer. From now on it is not going

to be that easy. Operating costs will be up 15% for 1966.

We have not kept auditors informed of the high cost of good maintenance. It takes money to make a good golf course better. Our public course players are entitled to something better than cow-pasture conditions. Tell the appraisers that if we stop maintenance for a week that income would stop. Golfers would boycott us. At the end of two weeks that green they appraised so high would only be a sheep pasture. Just a couple of years out of play and the greens would be covered by brambles and elm thickets.

Many times golf courses become the hub around which fine residential property of high value develops. Often, fine courses have been lost to these communities because the laws are so loosely written that the tax rulers declared a course would produce more taxes if land values were based on the number of lots the property would make when subdivided. This was happening so often in California that the private clubs

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TAXES

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had legislation passed to protect the recreation areas. Other states have not gotten wise to the fact that when a golf course is strangled with taxes, and has to cease to exist, that the property valuations all around it gradually decline to a point of less return than from the immediate gain derived by taxing the course out of existence.

Man is a wasteful creature. I don't mean to imply here that tax spenders are wasters: I wish to point your attention to the one unreplaceable resource, *land*. Too few states have laws prohibiting suburbs, shopping centers, and industry from building on Class I agricultural lands. California has such a law. Too late we are going to find ourselves running out of good food producing land. Some who know would tell you that time is *now*! Most agricultural surpluses have disappeared from the market. Seldom is first class land used in building a golf course.

Look at it another way. In many cases

like ours, the golf course is built on lands that would not support one cow per 10 acres. Today these same lands have been developed to such a high degree of agriculture through good turf management that, to use the phrase loosely, they now support 1,000 golfers per acre annually.

Why, I ask you, should the bluegrass on our fairways be taxed ten times higher than the horse pasture across the fence? We are only trying to harvest dollars from our land the same as the farmer. Is the higher tax the penalty we pay for keeping it so attractive? No, it is the penalty we pay because we have not made enough noise to demand that we both be taxed on the same basis: Agricultural and not Commercial!

Commercial lands can never be returned to food production if the need should ever arise. On the other hand our golf courses will be better lands if ever needed on the food front. I would never permit someone to starve to death just because I would not plow up my golf course to produce for him a crust

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UNFAIR TAX?

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of bread. This cannot be said of the builder of a suburb. That land is gone, dead if you please. Yet why should my resource be taxed the same as his. I am *preserving* a resource for my country.

We need and must have privately owned tax-producing recreational areas in every state if the free enterprise system that made our country great is to survive. We cannot allow all these facilities and services to be taken over by local, state and federal governments. Nor should the people in these take the attitude that only they can provide such services. When government takes over outdoor recreation, and the trend is that way, then all the taxes that apply to a private enterprise of the same kind should apply to the state-owned facility. Otherwise, as is now being done, the patrons of privately owned ones are being taxed to support the patrons of the state-owned facility.

The city of Cleveland taxed all golf

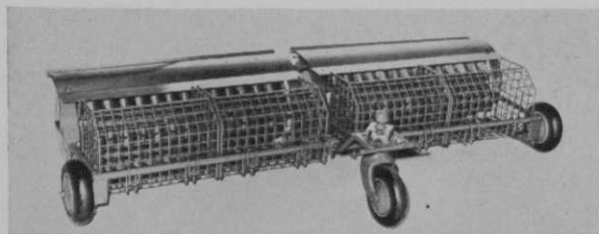
courses to death inside of its corporate limit. Now in the name of a great municipality it has gone into neighboring communities, built several golf courses and thus denied the tax revenue from the land to the several local townships for their school districts and other functions. Yet it demands police, fire protection and highway maintenance of the township. This unfair system subsidizes golfers who do not even live in the community. This may be legal under existing laws, but is it morally right? Since when does a city charter give it the right to enter into private business?

How would you like to fill your car at the city gas pump? You would save 10c or more per gallon because it would be tax free. Let the guy who buys his gas from the private pump pay the taxes that keep up the roads and other services. When a city goes into the gasoline business you can bet that all oil companies will *unite and fight back*. They are not going to depend on a little guy like Bill Lyons who has only one

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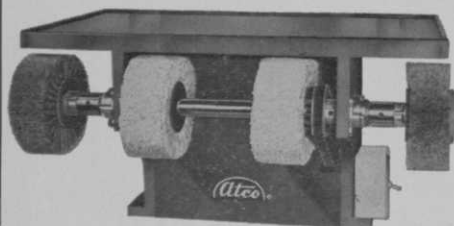
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well and nine pumps to do their fighting. We golf course owners have just sat on our hands. Are we too weak to fight back?

We believe that every golf course, municipal, institutional (such as college-owned), state-owned, private country clubs and public courses privately owned for profit—wherever a fee or membership is charged—should bear its own load of real estate taxes, equal to the highest rated agricultural lands within the county, for the acreage used exclusively for recreation. We have no objection to the present system of taxing our buildings commercial.

This system would then place an equal tax load on the users the same as the gasoline tax now places an equal share on all who use it.

We need and must have legislation along this line so that all recreational lands are taxed equally regardless of ownership. Tax-exempt lands in Spain helped to bring about their present system of government.

Permit me to give you one example of how the state of Ohio is going into the private recreation business. They used the poor man's tax money to build an elaborate resort. With an income of \$14,000 annually this man could not afford to spend \$180 per week for his family of five to rent their rooms.

The picture I wish to show you is billboards put up by the state within 40 feet of the Lincoln highway, route 30, practically inside the village limits of Mifflin, Ohio. The same state is now ordering private business to remove billboards from highways. But here, in the name of the state (which can do no wrong), they take another man's tax dollars to advertise a tax free resort, for which they paid a half million of taxes from a lot of poor people, to be in competition with the resorts that are taxed "Commercial." This sort of thing may be all right for those running Russia but it certainly has no place in American society.

It was recently published in the Elyria, Ohio newspaper that in the name of the Great Society's Poverty program

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GOLFDOM

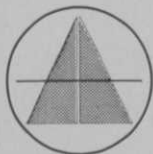
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some commissar wanted to buy 350 acres near Avon Lake, Ohio, and build a golf course on it. How silly will we allow these people to become at our expense?

Many states are using tax money wisely to make it grow into more tax money by advertising their privately owned golf courses as prime tourist attractions. North Carolina has done an excellent job. Even Oregon, with just a handful of courses, is trying to use them to attract the tourist who brings new money into the community. In other states legislators have yet to learn not to bite off the hand that feeds them. Americans spend three-fifths as much for recreation as for food.

When an auditor exempts a government or institutional recreational facility from being taxed who is he subsidizing? Not the government, the participant, your customer. We must have laws putting all this property back on the same tax basis. In Cuyahoga county, (Cleveland) 17% of all lands are tax free. This only makes the taxes higher for the other 83% of the county. In another Ohio county 43% of their land is tax free. Is it any wonder that local governments have had to resort to laws giving them the right to levy amusement taxes on the participants? This is being done in the state of Pennsylvania as well as Ohio.

A golf course is an integral part of community life. A good real estate salesman told me that our little course added 5% to property valuations. They always remind the prospect how handy the course is to the property. Even those who don't play have a sense of pride in having the course nearby. All this tends to make a more desirable community. Thus we have increased community tax valuations. I regret to inform you that we received no tax credit for doing this. No, our taxes went up from farm to golf course 966%, just on the land.

In Ohio we have a law that can benefit those who devote acreage to development of a farm pond or lake. It is an antiquated law but it can be used as a start to getting better laws written.

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The law grants the owner a tax valuation reduction of \$40 for each acre foot of water stored. This law was written when corn land was selling for \$80 to \$100 per acre. The law should be revised with an escalator clause so that as the tax valuation rises so will the value placed on an acre foot of stored water. We now pay \$20 tax per acre annually.

Another law workable on Ohio recreational lands is the Forestry law. This old law needs our support to update it. As it now reads we are entitled to a tax valuation reduction of 50% on our wooded acreage. (This is 10% of the acreage on our course.) The Federal Government will pay 80% of the cost of cutting out the undesirable trees, if you want to accept—I don't. Forestry laws are good laws. They were passed to conserve land, to increase water percolation, to be used for recreation and to insure a future lumber supply for generations yet unborn. All these things are fine and all are for man's ultimate good. Cannot the same be said of our recreational lands?

We willfully took our lands out of corn, oats, wheat, etc. No one ever paid us a dime for so doing. Washington has a number of programs to aid land owners to retire their acreage to recreational use. They will even help finance them. Some of the golf courses they have helped finance in poor risk areas can be purchased rather cheaply. If you have 1,000 acres and you put 100 of them in a golf course, you are still a farmer and the golf course would only be a sideline. But if you have only 100 acres and you put it all into a golf course you are no longer a farmer, you are now a commercial operator. Don't bother to ask them for help. Isn't that strange? No, that is Washington.

In the name of conservation the horse farmer across the fence gets free lime applied to his land to make the soil a better place for him to ride his horses, and to raise more of them. He has a powerful lobby working for him in the name of Agriculture.

We in outdoor recreation can have

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a more powerful lobby than agriculture if we do a job of selling. There are more participants in outdoor sports than there are farmers. We would have more votes. Dollars don't count in the game of politics, just votes. I'll show you.

In Ohio we have the Outdoor Recreation Association. I think of it as a "too small organization" of golf course owners. Even though too small in numbers we beat down three "time" bills that were in the "hopper" to come before the legislature in 1965. These would have eliminated daylight saving time in N. E. Ohio. Our postcard campaign by golfers to the legislative authors of such junk legislation killed the bills in committee. The golfer thus had more playing time.

Golf needs a lobby

We convinced the golfer that the time bills would hurt him. We supplied him with addressed postal cards. Enough were mailed to get results. With a well planned program we think the golfers will cooperate to get new legislation written.

The more important legislative needs are these:

1. A Recreational classification be written into the general code.
2. A Recreation Lands Dedication law be enacted.
3. Equal taxes be levied for equal recreational facilities regardless of their ownership.
4. A fair share of soil conservation funds be allocated to outdoor recreation lands.
5. Amend the laws on farm ponds.
6. Amend the forestry laws.
7. Enact legislation that will keep government out of recreation, wherever private enterprise could do the job.

If we wage as aggressive a campaign as the private clubs did in getting the federal excise tax removed we can get these things put into law.

To do this costs money, big money. Unfortunately only a small percentage of owners will go along. With a strong forceful program of action where both they and the customer will benefit,

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more will want to be a part of an organization of action.

You may be a golf course owner, or a club manager, a golf course superintendent or a golf professional, a supplier of golf equipment or an amateur golfer. We all have a stake in Democracy. Let us each tell this story many times as we meet people. Let us work and invest to get good legislation passed in all states.

Am I out of line to suggest both State and National Recreational Associations to preserve and promote the free enterprise system of tax producing outdoor recreation for all Americans? •

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