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Mr. Richard C. Squires, President Platform Tennis, Inc. P.O. Box #1166 Port Chester, New York

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LETTERS

Proceed with caution

I read with great interest "The Menacing Property Tax" by Tom Fitzgerald (May GOLFDOM, page 59). I caution your readers and Mr. Fitzgerald in the use of the sentence, "The Minnesota bill might well serve as a model for the country club crusaders in other states."

While the bill may look good on paper, its application may prove not only useless, but may boomerang. For example, the market value of a part of one country club's golf course valued before the law at \$154,000 is to be increased as recreational property under the new law to \$183,000, and given an alternative value under the new law of \$480,000. That highest value will result in back taxes for seven years if the land is not used for recreational purposes. At this point we know of no instance where values prior to the passage of the law have been reduced for current tax purposes. Administrative procedures may thus nullify the effect of the legislative enactment, and only as the result of court action may a solution be reached.

Charles S. Bellows Best, Flanagan, Lewis, Simonet, and Bellows Minneapolis, Minn.

Getting together, hopefully

I hope that the CMAA will succeed in bringing about better cooperation among the various club "professionals" (May issue, page 65). This is only a first step, but a necessary one.

> Abraham Sisson New York, N.Y.

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