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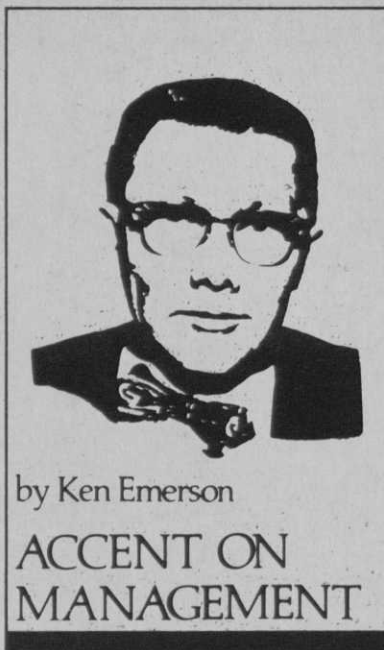
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by Ken Emerson

ACCENT ON MANAGEMENT

Alliance draws up high power program

When troubles multiply until it seems that nothing more can possibly happen, the example of sincere men working together to turn problems into opportunities is inspiration to the rest of us.

Such an event occurred—again—at the third meeting of the Allied Assn., renamed the Alliance of Club and Golf Organizations.

Much more than a new name came out of the meeting at Riviera Beach, Fla., on July 20th. Attended by representatives of the USGA, PGA, Golf Course Superintendents of America, Club Managers Assn., American Society of Golf Course Architects, National Golf Foundation and National Club Assn., the Alliance renewed some old relationships and laid groundwork for a pioneer, industry-wide venture into the legal, legislative and public relations fields.

The Alliance broke new ground in undertaking the development of a legal and legislative program. At its previous meeting last May members of the Alliance had requested the National Club Assn. to draw up such a program.

The plan presented at the meeting would permit the Alliance to coordinate its efforts in diverse areas such as national and state legislation on income, excise and real estate taxes, the Fair Labor Standards Act, civil rights of private association and the ecological

and financial burdens of maintaining open spaces and recreational property.

Of particular concern to those present is a growing tendency on the part of many states to tax golf course property on the basis of its potentially highest and best use. Faced with the prospect of having their 120 to 140 acres taxed as if it were a high rise or a supermarket, many small private clubs and daily fee courses are considering abandoning their land and selling out to other interests. The resulting loss of golf courses and green areas (see "The Vanishing Urban Course," p. 36) can only have a detrimental effect on golf and ecology; and the Alliance, through a combination of education, publicity and favorable legislation, hopes to reverse this trend.

Other aspects of the Alliance program include action on the Tax Reform Act of 1969 and future tax legislation and a study of the new amendments to the Fair Labor Standards Act. Both the tax and the labor legislations will certainly markedly increase the cost of doing business for the small private membership club and on the investor-owned daily fee golf and swimming club.

Further, serious concern was expressed that recent legislation, which now taxes a portion of the income that a non-profit club can have, is both unrealistic and short sighted. Many fear that further legislation in this vein will only put additional, perhaps fatal, financial pressure on an already overburdened industry.

Other action planned by the Alliance program would institute a long range public relations effort and begin statistical studies that would include a club and golf census and an economic survey.

Although no final action was taken—the associations will submit the program to their directors and executive committees and report back to the Alliance at their next meeting later this year—the clearly expressed desire of the participants to work together and the time and effort put into the meeting becomes one of the most heartening events in a year that—so far, at least—has brought little but bad news to clubs. □