



by Ken Emerson

## ACCENT ON MANAGEMENT

### Nader criticizes tax advantages of Maryland country clubs; NCA answers

*Over the holidays Ralph Nader presented the golf clubs and the golfers of the United States with an unusual Christmas present. In a critical report leveled at the golf clubs in a Maryland county, Mr. Nader's staff made several statements which are in contradiction to the thinking of this writer and the National Club Assn.*

*These statements are of sufficient importance so that NCA's president, Edward J. Drew, has authorized publication of the following statement in rebuttal.*

Ralph Nader has released a report on property tax assessments in Montgomery County, Md., particularly as they apply to golf clubs. In doing so, he has attempted to publicize the study by bringing up a civil rights issue, implying that the county is losing money and that the clubs are being subsidized by minority groups who cannot participate in the club's

activities. In fact, the issues are unrelated.

The tax benefit to which he refers results from the county assessing recreational land on the basis of its actual use rather than the highest and best use to which it might be put.

The theory of taxation at "highest and best use" promotes intense development of property. The legislature of the State of Maryland has decided that, in the case of golf clubs, this intensive development is not in the best interest of their communities. Clubs are granted assessments as recreational land to preserve their existence as open, green space in an increasingly urban and industrial area. The benefits of this aid to the ecological balance are well known to Nader, although they may have been momentarily forgotten. What Nader refers to as a tax benefit is really a method of maintaining a community benefit.

Several non-biased and serious studies by Housing on Urban Development (HUD), the Urban Land Institute and GOLF Magazine have shown, not only the ecological need for these green spaces, but that adjacent land values are enhanced by the presence of golf clubs. Should golf clubs be sold to a developer, adjacent land values would, in fact, decrease and a decrease in the tax base could result.

In addition, when recreational open space is developed to its highest and best use, the cost to the community of rendering essential public services is increased. A golf club does not impose as increased a burden on a local school system as a high-rise apartment, for example.

The special assessment rate was clearly granted in order to preserve green spaces and to keep golf clubs in an area from which they would otherwise move with the resulting damage to the underlying ecological need of the community.

The question of club membership policy has no bearing on the tax rate of the club. Should a club open its doors to all, the club would still have a "recreational land" assessment. □



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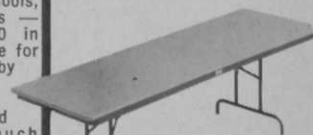
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