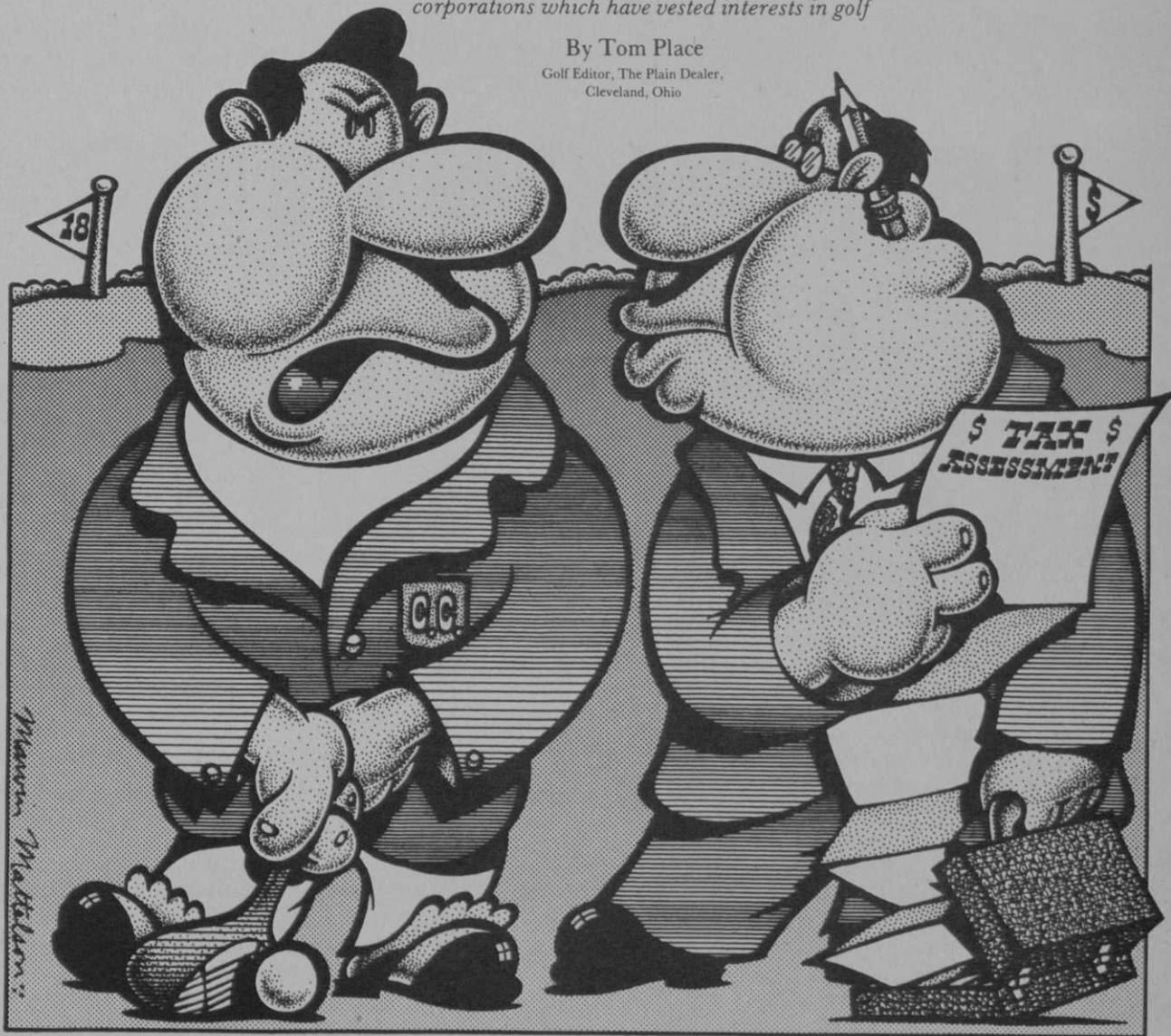


FIGHT AGAINST TAX BITE: OHIO SHOWS THE WAY

Ohio clubs have added punch to their fight against property reappraisals by retaining a lobbying firm and by trying to get backing from major Ohio corporations which have vested interests in golf

By Tom Place

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Ohio's private and semi-private golf courses are continuing to fight land reappraisals by county auditors. Already, several prominent country clubs have been hit severely and there is the distinct possibility of a few clubs being forced out of existence. (See "Beleagued Ohio Courses Strike Back," April, 1970, p. 60.)

Arrayed against formidable odds are the Cleveland District Golf Assn. and the Ohio Outdoor Recreation Assn., which represent golf courses and all other recreational areas. These two organizations have joined forces to fight for the preservation of open recreational land.

As an example of the escalating appraisals they must fight, the Camargo Club in the Cincinnati

area has had tax increases of from \$255,750 to \$989,790. Coldstream CC, also near Cincinnati, has gone from \$167,600 to \$535,470. Brookside CC in Columbus has jumped from \$282,560 to \$409,370.

Smaller clubs have been hit, too. The Miami View GC in Hamilton County (Cincinnati area) has gone from \$58,830 to \$300,440, and York Temple CC in Columbus has increased from \$86,470 to \$155,570.

The Cleveland District Golf Assn. is making an attempt to retain a public relations lobbying firm, Atkinson and Briscoe, Inc., of Columbus, to work with legislators and impress upon them the need to preserve open recreational land areas. The fee is a basic retainer of \$250 per

week plus pocket expenses for travel, accommodations, entertainment of legislators, plus other expenses. The industrial complexes with recreational facilities, such as Firestone Tire and Rubber Company of Akron, National Cash Register of Dayton and Thompson Products (TRW) of Cleveland, agree with the CDGA that such a step is necessary. Each private club in the state has been asked to donate \$1 per member to cover the expense.

In addition, all member clubs have been asked to encourage individual members to write letters to state senators and representatives expressing their concern over the lack of awareness of the need to preserve

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Tax bite

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this open space land.

The CDGA has written to all 125 state officials and also to Governor-elect John J. Gilligan, pointing out that the country club member is already a three-time tax payer—his home, his business and his share of the country club dues. None of the groups is asking for tax exemption, but only for a "fair and equitable appraisal" for open space land. Otherwise, facilities such as golf courses could be taxed out of existence.

It has been pointed out that in Ohio more than 210 golf clubs pay over \$5 million annually in property taxes. They add to the community coffers in other ways too. Henry Meiers, secretary of the Cleveland District which encompasses most of northeastern Ohio, points out, "Taxing the open, strictly recreational land at its 'highest and best value' with an already strained budget may mean the club must move or dissolve. For instance, a golf club contemplating any move knows it will have an outlay of over \$1 million immediately. The temptation to dissolve is there.

"Either decision, move or dissolve, has to hurt the community in which the club is located. The community will lose taxes, jobs and purchasing power, and the land which surrounds the club is likely to decline in value. If the golf course is replaced by apartment buildings, it is likely to mean the area will need more schools, more police and fire protection and much higher taxes to the individual."

The Cleveland District GA and the Ohio Outdoor Recreation Assn. know they are in for a long fight, but at least they have started. □

Spreading out

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new loan using the present facility as collateral; getting a Federal Small Business Administration loan; selling stock in the business or other investors.

In any case, much depends on local and national economic conditions at the time. Generally speaking, it is far easier to raise capital for a busy, successful existing club or course than it is to finance a new course.

For any course, the ownership should always be looking ahead five and 10 years. At the present growth rate, what will the demand be? Will courses need more holes? Plan now. □



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