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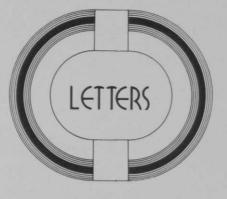
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OREGON RYEGRASS GROWERS SEED COMMISSION

Dept. 1 Suite One, Rivergrove Building 2111 Front St. NE, Salem, Oregon 97303



Club taxes: a reasonable approach

I read with great interest the most recent letter from Ralph Nader in the July issue, regarding country club taxation.

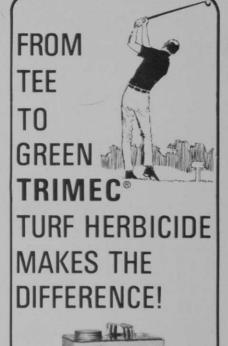
I feel most strongly that the issues are whether or not we wish to maintain green spaces; if we do, those green spaces must be taxed at a reasonable rate instead of at the land's highest value. Some clubs can perhaps carry a heavy tax load, but the rate is not justifiable in view of the services they are receiving. Clubs do not require the extended costly services that are provided to residential areas. Neither do they contribute to the population of our schools. It would logically follow that their taxes should be substantially less than residential areas.

If clubs are overly taxed and forced to move out of the cities, to whom do they sell their land? The trend has been to sell to apartment and/or condominium developers.

It is true that most club property is zoned for recreation. Zoning boards, however, are subjected to terrific pressures to rezone those areas for multiple dwellings when the property goes up for sale. I cannot think of many cases where the zoning is not granted. Who profits by such change in the land's development? Certainly not the homeowners—in virtually all cases the large developers profit.

What happens to the homeowners' taxes when the club sells? They usually go up because of the demand for more classrooms and additional services which need to be provided to the new residents of the area. In addition they lose the beauty of green spaces, and usually their own property values suffer.

Richard N. Warnes General Manager Des Moines Golf & CC West Des Moines, Iowa



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