



LETTERS

Golf courses: no burden on taxpayers

May I contribute my "two bits" worth of opinion relative to Ralph Nader's reply to your April editorial, printed in your July issue?

Nader seems to insinuate that members of private golf courses are involved in some dark sinister plot against taxpayers simply because most municipalities have seen the justice in alleviating real estate taxes on these open spaces devoted to recreation. Nader may have had a point about a certain rear-engine automobile, but he is beyond his depth when he discusses taxation.

First, he claims that lower taxation on private golf courses is in effect a subsidy. He states that this land could be acquired and operated as a public municipally-owned golf course with the money private clubs "save" on taxes in one year. Nader should know that few, if any, municipally-owned golf courses break even when all operation costs are fairly stated.

When this land is devoted to a municipally-owned golf course, not a single penny of tax revenue is forthcoming. Actually, then those taxpayers who do not play golf are subsidizing the golfers. Does Nader state that all subsidies for recreational purposes should be eliminated? In our area the cities, counties and the state spends millions of dollars a year to maintain beaches, boat docks, skating rinks and many other recreational areas. If I do not like to swim, to go boating, skating or skiing, I am in effect paying a subsidy to those who use these facilities.

Now let's examine the nature of land taxation. A parcel of undeveloped land requires very little service from the community; less than a single family dwelling with several school age children. When we add a clubhouse and improve the land for use as a golf course, there is still very little service required from the com-

munity because water, sewer and street improvements are usually covered by direct assessments. There are no children who need schools, so just what subsidy is the taxpayer paying?

Nader also objects to the tax rollback theory, that the differential in land taxes on private golf courses be paid in the event the land is sold for commercial purposes. Why does he object? Suppose that the club members, instead of owning a share of the club, had collectively purchased an equal amount of stocks or bonds and let's also assume that this investment had doubled in value over a period of 10 years. There would be no taxes levied locally on that investment until the stocks or bonds were sold. My only point here is that a share of stock in a golf course offers no return to the investor unless the land is sold at a profit.

Most private golf courses were originally established beyond the corporate limits of cities. Now the urban sprawl has engulfed many of these courses, and city fathers are looking hungrily at the "vacant" land as a source of additional taxes, purely on the assumption that the land has now increased in value and should be broken up for dwellings or shopping centers to justify "maximum taxable use." This is similar to the homeowners who purchased or built homes adjacent to an existing airport and are now complaining about the noise.

Nader's "real issue" is not his concern for overburdened taxpayers, because the existence of a private golf course is no burden on taxpayers. Nader, like most over-zealous crusaders, damns everyone and everything that does not conform to his sacred opinion and is not adverse to twisting the truth or logic to support his ideas.

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