

## COURT TEST DUE ON TAX PAID BY COUNTRY CLUBS

CLEVELAND—Lawyers for Cuyahoga County administrators here are preparing for a court fight against charges that local country clubs and golf courses, some of which own very valuable land, are not paying their fair share of real estate taxes.

A suit filed this month by Iris Sales Company, a real estate management firm, contends that the county auditor, treasurer and board of revision are allowing the clubs to pay a special rate based not on fair market values (how much the land is worth) but on the land's current value as a golf course.

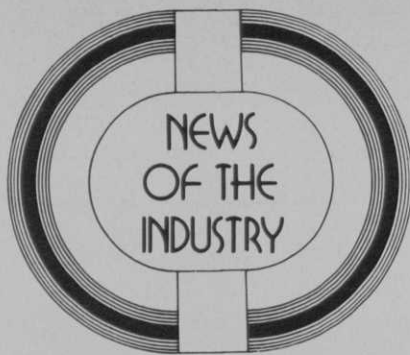
According to the suit, appraisals for the club property are too low and the clubs are paying taxes at a rate lower than other property owners.

The suit asks for an explanation of appraisal methods used for 30 clubs and golf courses in the county. It asks the court to find the tax methods discriminatory and to order a change.

County Auditor George V. Voinovich would not comment directly on the suit, but said area country clubs, some of which pay as much as \$30,000 a year in property taxes for golf courses, insist they are paying too much.

According to an investigation made by the Cleveland Plain Dealer, among seven of the wealthiest clubs, land values on the county books range from \$5,100 an acre at Pepper Pike CC—where surrounding residential land is valued at three times that amount—to Westwood CC in Rocky River where land values are even higher. The investigation found that at some clubs, land is valued by developers and realtors at an amount as much as 10 times more than county appraisals, and that some land surrounding the clubs is appraised at a value much higher than the club land, whereas other land is valued at about the same amount.

In recent years many clubs throughout the country have found themselves enveloped by rapidly developing residential areas where their land may be more valuable to a housing developer than to the club. Golf industry leaders believe



it is more discriminatory to tax any landowner based on what the land would be worth if he used it in the most profitable way. This method of taxation forces the property owner to exploit land instead of using it as he would like. If a farmer discovers his property is surrounded by high residential development property, would it not be unfair to tax his property equal to that which surrounds him. This would be tantamount to forcing him to become a developer when he would prefer to continue farming.

That a piece of land is more valuable to some people than to others should not be a criterion for determining property tax.

## GCSAA ANNOUNCES MOVE TO KANSAS

DES PLAINES, ILL.—*The Golf Course Superintendents Assn.* announced it intends to move from here to Lawrence, Kan., on June 30 of this year. According to GCSAA Executive Director, Conrad Scheetz, the reason for relocating was to more centrally position the GCSAA offices for its members. He added that he anticipates less employee turnover and generally better working conditions. "Lawrence was chosen as the site of the move partly as a result of a survey conducted by the GCSAA," Scheetz said.

## PENNA AND MITCHELL TEAM UP

WEST PALM BEACH, FLA.—The business affiliation of golf course architect *William F. Mitchell* with *Toney Penna*, a golf club manufacturer and former top-rated touring pro, was disclosed recently here. The new company will design and construct golf courses.

Penna is the president of a golf

equipment company bearing his name and was a designer of customized golf clubs. Mitchell has constructed, designed and re-designed some 200 golf courses in the United States and Canada and is currently building Quintado Lago CC in the Algarve, Portugal.

## PRO GOLF CLASSICS TO BE HELD AT "BIG G"

WHITE PLAINS, N.Y.—Four \$20,000 tournaments will be held at Grossinger's G & CC, Liberty, N.Y., this spring, starting in mid-May and ending the middle of June. First prize for each tournament winner will be \$3,500, and there will be 50 money winners. Entry fee is \$1,250, which includes green fees, golf cars and buffet lunches for all four tournaments.

The scheduling of these tournaments will not conflict with any scheduled PGA Section tournaments in the Northeast, according to Professional Golf Classics, Inc. The events are particularly aimed at young touring and club pros.

For information, write: Professional Golf Classics, Inc., 381 Dobbs Ferry Rd., White Plains, N.Y. 10607.

## USGA UPS U.S. OPEN PRIZE MONEY

NEW YORK—*The United States Golf Assn.* held its 79th Annual Meeting here at the Biltmore Hotel on January 27 where it was announced that this year's prize money for the U.S. Open, to be played at Oakmont (Pa.) CC, will be increased by \$25,000 to \$225,000 and that the winner's purse will be increased by \$5,000 to \$35,000.

*Gene Littler* was presented the Bob Jones Award "for distinguished sportsmanship in golf." The award was accepted for Littler by Isaac B. Grainger, a former USGA president.

*Lynford Lardner Jr.* of Milwaukee was elected to a second one-year term as president. Other officers, all re-elected, were: *Horton S. Semple* and *Lynn A. Smith*, vice presidents; *Edward L. Emerson*, secretary, and *Harry W. Easterly*, treasurer.

Next year's meeting, it was announced, will be held at the Biltmore on January 26.

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