

How are *Philadelphia* spikeproof carpets doing at the East Lake Country Club, Atlanta?



Great, report club officials, and that goes for the locker room and grill room in addition to the pro shop shown above, all heavily walked on with spikes. These hardy, specially engineered carpets are still beautiful, warm and luxurious—and they have been down for as long as 15 years! Specify Philadelphia carpets (custom woven in your colors) for wherever spikes are worn in your club. They lead in long-range economy and ease of maintenance, provide maximum sound absorbency and protection against falls. Select from one of the industry's most extensive design libraries.

Philadelphia produces fine woven and tufted commercial carpets in every proven fiber



Philadelphia
Carpet Company

Quality since 1846

(Commercial Division)

Allegheny Ave. and C St.
Philadelphia, Pa. 19134

Mail coupon for free carpet sample

Philadelphia Carpet Co. (Commercial Division)
Allegheny Ave. and C St., Philadelphia, Pa. 19134

Please send me a free sample of your spikeproof carpet. No obligation, of course.

Name _____

Club _____

Address _____

City, State _____

For more information circle number 122 on card

UNFAIR TAX?

Continued from page 32

of bread. This cannot be said of the builder of a suburb. That land is gone, dead if you please. Yet why should my resource be taxed the same as his. I am *preserving* a resource for my country.

We need and must have privately owned tax-producing recreational areas in every state if the free enterprise system that made our country great is to survive. We cannot allow all these facilities and services to be taken over by local, state and federal governments. Nor should the people in these take the attitude that only they can provide such services. When government takes over outdoor recreation, and the trend is that way, then all the taxes that apply to a private enterprise of the same kind should apply to the state-owned facility. Otherwise, as is now being done, the patrons of privately owned ones are being taxed to support the patrons of the state-owned facility.

The city of Cleveland taxed all golf

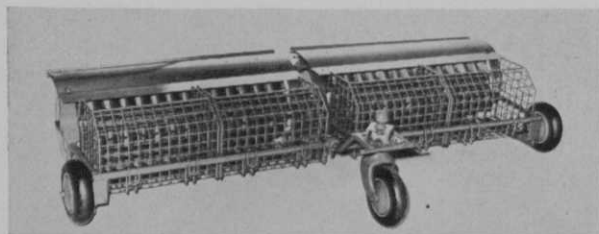
courses to death inside of its corporate limit. Now in the name of a great municipality it has gone into neighboring communities, built several golf courses and thus denied the tax revenue from the land to the several local townships for their school districts and other functions. Yet it demands police, fire protection and highway maintenance of the township. This unfair system subsidizes golfers who do not even live in the community. This may be legal under existing laws, but is it morally right? Since when does a city charter give it the right to enter into private business?

How would you like to fill your car at the city gas pump? You would save 10c or more per gallon because it would be tax free. Let the guy who buys his gas from the private pump pay the taxes that keep up the roads and other services. When a city goes into the gasoline business you can bet that all oil companies will *unite and fight back*. They are not going to depend on a little guy like Bill Lyons who has only one

Continued on page 74

FONKEN BALLTRIEVERS

Best for range ball retrieving



ORDER MACHINES OR PARTS FROM ANY AUTHORIZED FONKEN U.S. OR CANADIAN DEALER:

Ralph Amoroso
Churchill Road
Natick, Mass. 01762

Available in Canada
through
Canadian Golf Sales, Ltd.

Cushman Motor Sales, Inc.
917 West Manchester Avenue
Los Angeles, Calif. 90044

Eastern Golf Company
2537 Boston Road, Rt. #1
Bronx 67, New York

John W. Mahoney
Post Office Box 154
Bath, Ohio

Martin E. Mattison
P. O. Box 3172
Honolulu 1, Hawaii

- Singletriever, 3'
- Doubletriever, 6' (shown)
- Standardtriever, 9'
- Supertriever, 15'

Northern Golf Ball Co.
2350 West Roscoe
Chicago, Illinois

Robert B. Martin & Co.
60 South Circle Drive
Santa Cruz, California

Western Golf Sales, Inc.
1831 Colorado Avenue
Santa Monica, Calif. 90406

Wittek Golf Range Supply Co.
3650 Avondale
Chicago, Illinois 60618

FONKEN MFG. CO., Division of Harry Jennings Inc.

1941 Pontius Ave., Los Angeles, Calif. 90025

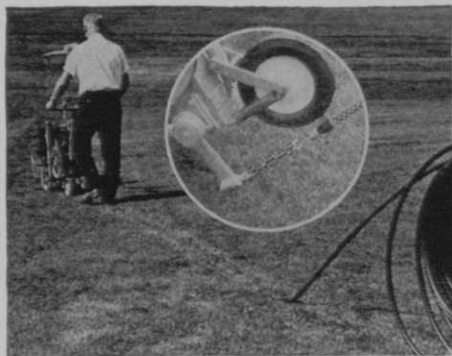
For more information circle number 107 on card

**You can rebuild
a worn-out tee or
green in less
than a day
with the
RYAN JR.
SOD
CUTTER**



This versatile, self-propelled unit will cut 100 sq. ft. of sod per minute (over 11 sq. yards) so that you can completely strip old sod from a tee or green in minutes, then cut new sod in your sod nursery just as fast for a complete replacement job in less than a day's time! By ordering

the optional blades, you can keep a Ryan Jr. Sod Cutter going every day: edging sand traps... trenching for underground sprinkler systems... loosening and pulverizing soil for seeding... cutting 3" sod strips (mainly used for introducing new grass strains into existing turf.) Ryan also builds 3 heavy duty sod cutters that provide a choice of cutting widths and even faster cutting.



◀ **See how Ryan units do more jobs:** Use the remarkable new Ryan "Mole Blade" attachment for Ryan Sod Cutters to lay flexible pipe, tubing or cable underground *without disturbing turf surface*. Attachment (inset) replaces sod cutter blade, works fast... up to 100' per min. Ideal for sprinkler installation!



Manufacturers of WORLD FAMOUS turf equipment

EQUIPMENT COMPANY

2055 WHITE BEAR AVE., ST. PAUL, MINN., 55109

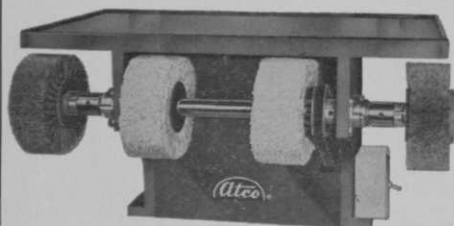
AERATORS, RENOVATORS, VERTICAL MOWERS, SPREADERS, ROLLERS, AND SOD CUTTERS

For more information circle number 215 on card

MORE SERVICE & PROFIT IN THE LOCKER ROOM

with

Complete Shoe Cleaning/Shine Bar*



- * Anyone can operate
- * Handles shoes, bags, all leather items . . . and all colors
- * 5 times faster service than hand work

Write for full information direct to:

ADVANCE TOOL CO.
P.O. Box 25394, Los Angeles, Calif. 90025

For more information circle number 128 on card



GOLF COURSE ENGINEERING

1. Irrigation Systems for fairways, tees and greens.
2. Drainage and water supply.
3. Storage Ponds.
4. Fire Protection Systems.
5. Pumping Systems.
6. Lighting and Electrical Systems.
7. Additions and Modernization.
8. Feasibility Studies.
9. New Buildings.
10. Lightning Protection.
11. Specifications and Bid Analysis.
12. Project Supervision.

HALE & KULLGREN INC.

613 E. Tallmadge
Akron, Ohio 44309

5731 Gulf Freeway
Houston, Texas 77023

For more information circle number 214 on card

UNFAIR TAX?

Continued from page 72

well and nine pumps to do their fighting. We golf course owners have just sat on our hands. Are we too weak to fight back?

We believe that every golf course, municipal, institutional (such as college-owned), state-owned, private country clubs and public courses privately owned for profit—wherever a fee or membership is charged—should bear its own load of real estate taxes, equal to the highest rated agricultural lands within the county, for the acreage used exclusively for recreation. We have no objection to the present system of taxing our buildings commercial.

This system would then place an equal tax load on the users the same as the gasoline tax now places an equal share on all who use it.

We need and must have legislation along this line so that all recreational lands are taxed equally regardless of ownership. Tax-exempt lands in Spain helped to bring about their present system of government.

Permit me to give you one example of how the state of Ohio is going into the private recreation business. They used the poor man's tax money to build an elaborate resort. With an income of \$14,000 annually this man could not afford to spend \$180 per week for his family of five to rent their rooms.

The picture I wish to show you is billboards put up by the state within 40 feet of the Lincoln highway, route 30, practically inside the village limits of Miffin, Ohio. The same state is now ordering private business to remove billboards from highways. But here, in the name of the state (which can do no wrong), they take another man's tax dollars to advertise a tax free resort, for which they paid a half million of taxes from a lot of poor people, to be in competition with the resorts that are taxed "Commercial." This sort of thing may be all right for those running Russia but it certainly has no place in American society.

It was recently published in the Elyria, Ohio newspaper that in the name of the Great Society's Poverty program

Continued on page 76

GOLFDOM

When you pick our products you get to pick our brains, too.



Service is as much a part of our business as the manufacture of irrigation equipment.

Using our service can save you time. And it can insure you pick the equipment exactly right for the job to be done.

We'll visit the project site prior to construction to help you evaluate the problems. We'll figure the budget with you, discuss and illustrate the design criteria, and provide a complete sprinkler system specification on the equipment to be used and the installation procedures to be followed. If you like, we'll also visit the site again, during construction, to smooth out any

field problems.

We can provide complete or partial turf (or agricultural, for that matter) irrigation systems, and complete piping schematics, pumping plant details and water costs.

Some people don't need this kind of service. But they do find our Turf Catalogue useful. An automatic mailing list keeps this catalogue up to date for you.

The Rain Bird Factory and Distributor Consulting Service is free to professionals for most jobs.

Want to pick our brains? Then pick up the phone and call us, or your Rain Bird Distributor.

(In the West): Rain Bird, Glendora, Calif. 91740. (In the East and Midwest): Rain Sprinkler Sales, Div. L. R. Nelson Mfg. Co., Inc., 1012 West Pioneer Parkway, Peoria, Ill.

RAIN BIRD

For more information circle number 123 on card

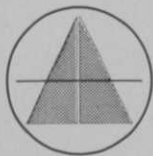
ONE OF A SERIES



No Matter How....

you line up your putts, you'll sink them better with an Axaline. Get the "feel of confidence", visit your favorite pro shop, try an Axaline and you'll appreciate what we mean. Your game will appreciate it, too!

Axaline putters, all styles, are sold only in pro shops. Write for name of your nearest Axaline shop.



AXALINE PUTTERS

AXALINE, INC.

Division of Beta Engineering Corporation

6330 Arizona Circle, Los Angeles, California 90045

Manufacturers, Importers

and Distributors of Fine Golf Equipment

© AXALINE, INC.

For more information circle number 196 on card

UNFAIR TAX?

Continued from page 74

some commissar wanted to buy 350 acres near Avon Lake, Ohio, and build a golf course on it. How silly will we allow these people to become at our expense?

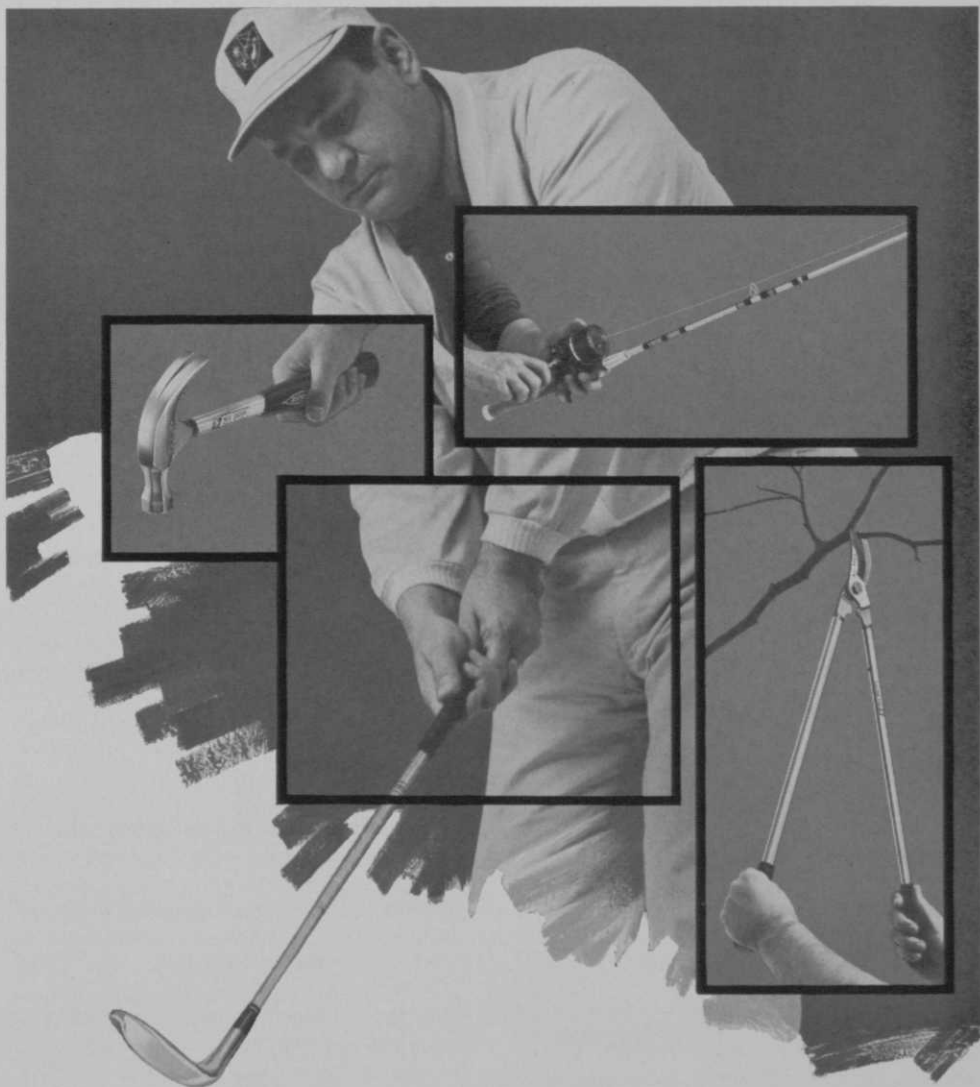
Many states are using tax money wisely to make it grow into more tax money by advertising their privately owned golf courses as prime tourist attractions. North Carolina has done an excellent job. Even Oregon, with just a handful of courses, is trying to use them to attract the tourist who brings new money into the community. In other states legislators have yet to learn not to bite off the hand that feeds them. Americans spend three-fifths as much for recreation as for food.

When an auditor exempts a government or institutional recreational facility from being taxed who is he subsidizing? Not the government, the participant, your customer. We must have laws putting all this property back on the same tax basis. In Cuyahoga county, (Cleveland) 17% of all lands are tax free. This only makes the taxes higher for the other 83% of the county. In another Ohio county 43% of their land is tax free. Is it any wonder that local governments have had to resort to laws giving them the right to levy amusement taxes on the participants? This is being done in the state of Pennsylvania as well as Ohio.

A golf course is an integral part of community life. A good real estate salesman told me that our little course added 5% to property valuations. They always remind the prospect how handy the course is to the property. Even those who don't play have a sense of pride in having the course nearby. All this tends to make a more desirable community. Thus we have increased community tax valuations. I regret to inform you that we received no tax credit for doing this. No, our taxes went up from farm to golf course 966%, just on the land.

In Ohio we have a law that can benefit those who devote acreage to development of a farm pond or lake. It is an antiquated law but it can be used as a start to getting better laws written.

Continued on page 78



TUBULAR STEEL IS THE DIFFERENCE YOU FEEL. We invented the step-down-design tubular-steel golf shaft in 1927. Since then we've not only made many improvements in this shaft (used by most golf-club makers today), but we've also pioneered the use of tubular steel in hand tools and fishing rods. Whether you swing a club, hammer a nail, cast a lure, or trim a limb—today you can get a top-performing blend of power, light weight, balance and resiliency with True Temper's special kind of tubular-steel construction. Try new clubs, new tools, new fishing rods—and feel the True Temper difference. **TRUE TEMPER.**



STEP-DOWN-DESIGN STEEL GOLF SHAFTS • GENEVA, OHIO • FINEST QUALITY IN GARDEN, LAWN AND FARM TOOLS • SHEARS • SHOVELS • HAMMERS, HATCHETS AND AXES • FISHING RODS AND REELS • GOLF CLUB SHAFTS • RAILROAD PRODUCTS

For more information circle number 188 on card



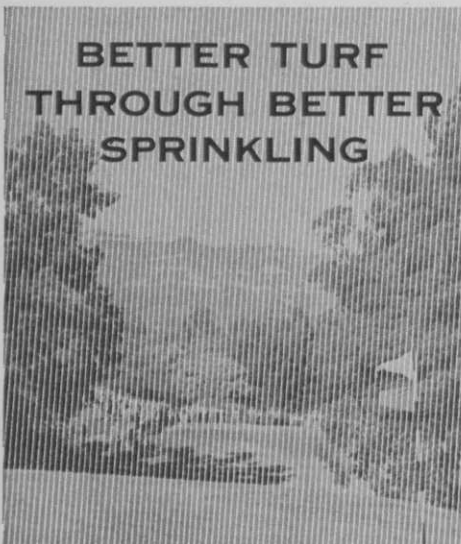
Are you of the traditional or modern school of thought? We feature awards, modestly priced, yet of the highest quality. Do you need your trophies tomorrow? Next week? Next month? Your wish is our command. Write for free catalog. Over 25 years experience at your service.

SPORTS AWARDS COMPANY

4351 N. MILWAUKEE AVE.
CHICAGO, ILLINOIS 60641
TELEPHONE: 282-8060

For more information circle number 148 on card

BETTER TURF THROUGH BETTER SPRINKLING



MOODY

"Rainmaster"

MOODY SPRINKLER COMPANY, INC. / P.O. BOX 240
ARCADIA, CALIF.

For more information circle number 118 on card

UNFAIR TAX?

Continued from page 76

The law grants the owner a tax valuation reduction of \$40 for each acre foot of water stored. This law was written when corn land was selling for \$80 to \$100 per acre. The law should be revised with an escalator clause so that as the tax valuation rises so will the value placed on an acre foot of stored water. We now pay \$20 tax per acre annually.

Another law workable on Ohio recreational lands is the Forestry law. This old law needs our support to update it. As it now reads we are entitled to a tax valuation reduction of 50% on our wooded acreage. (This is 10% of the acreage on our course.) The Federal Government will pay 80% of the cost of cutting out the undesirable trees, if you want to accept—I don't. Forestry laws are good laws. They were passed to conserve land, to increase water percolation, to be used for recreation and to insure a future lumber supply for generations yet unborn. All these things are fine and all are for man's ultimate good. Cannot the same be said of our recreational lands?

We willfully took our lands out of corn, oats, wheat, etc. No one ever paid us a dime for so doing. Washington has a number of programs to aid land owners to retire their acreage to recreational use. They will even help finance them. Some of the golf courses they have helped finance in poor risk areas can be purchased rather cheaply. If you have 1,000 acres and you put 100 of them in a golf course, you are still a farmer and the golf course would only be a sideline. But if you have only 100 acres and you put it all into a golf course you are no longer a farmer, you are now a commercial operator. Don't bother to ask them for help. Isn't that strange? No, that is Washington.

In the name of conservation the horse farmer across the fence gets free lime applied to his land to make the soil a better place for him to ride his horses, and to raise more of them. He has a powerful lobby working for him in the name of Agriculture.

We in outdoor recreation can have

Continued on page 80

You'll find a
LOT to LIKE

in a

Westcoaster GOLF CART



PRICE: Because Westcoaster Golf Carts are available either as remanufactured or spanking new models, your price range can be adjusted to fit any pocketbook. Our remanufactured jobs are completely rebuilt from the inside out.

STYLE: The model shown above is our Surrey Top, but also available are hard tops and completely enclosed models. Your choice of colors and upholstery.

FEATURES: A 2½ HP 6300 RPM 36 Volt DC motor, driven by six heavy duty 6 Volt, 170 Amp. Hr. batteries in series. Built-in charger and timer with cord; heavy duty brakes—band type on drive line; pedal-lock parking brake, upright bag rack. Fiberglass body construction with steel frame.

Many factory options available.

For Handsome Brochure Write:

wcm

WEST COAST MACHINERY, INC.
P. O. BOX 8600 • STOCKTON, CALIFORNIA 95208

For more information circle number 210 on card



RANGE OPERATOR

Could your range ball purchases make a difference in your PROFIT if you SAVED A DOLLAR OR MORE ON EVERY DOZEN?

You can do this with MCLAUGHLIN REBUILT BALLS, or let us rebuild your culls and put them to work for you.

THERE HAVE NEVER BEEN REBUILT BALLS LIKE THESE AVAILABLE BEFORE. TRY THEM — They LAST AND LAST, as increasing numbers of range operators are discovering.

YOUR PRIVATE BRAND

SOLID YELLOW COVER
AVAILABLE

TOP QUALITY
ALL NEW CONSTRUCTION
PRO SHOP BALLS

HUGH J. McLAUGHLIN & SON, Inc.
614 N. Indiana Avenue, Crown Point, Indiana

For more information circle number 116 on card

UNFAIR TAX?

Continued from page 78

a more powerful lobby than agriculture if we do a job of selling. There are more participants in outdoor sports than there are farmers. We would have more votes. Dollars don't count in the game of politics, just votes. I'll show you.

In Ohio we have the Outdoor Recreation Association. I think of it as a "too small organization" of golf course owners. Even though too small in numbers we beat down three "time" bills that were in the "hopper" to come before the legislature in 1965. These would have eliminated daylight saving time in N. E. Ohio. Our postcard campaign by golfers to the legislative authors of such junk legislation killed the bills in committee. The golfer thus had more playing time.

Golf needs a lobby

We convinced the golfer that the time bills would hurt him. We supplied him with addressed postal cards. Enough were mailed to get results. With a well planned program we think the golfers will cooperate to get new legislation written.

The more important legislative needs are these:

1. A Recreational classification be written into the general code.
2. A Recreation Lands Dedication law be enacted.
3. Equal taxes be levied for equal recreational facilities regardless of their ownership.
4. A fair share of soil conservation funds be allocated to outdoor recreation lands.
5. Amend the laws on farm ponds.
6. Amend the forestry laws.
7. Enact legislation that will keep government out of recreation, wherever private enterprise could do the job.

If we wage as aggressive a campaign as the private clubs did in getting the federal excise tax removed we can get these things put into law.

To do this costs money, big money. Unfortunately only a small percentage of owners will go along. With a strong forceful program of action where both they and the customer will benefit,

Continued on page 82