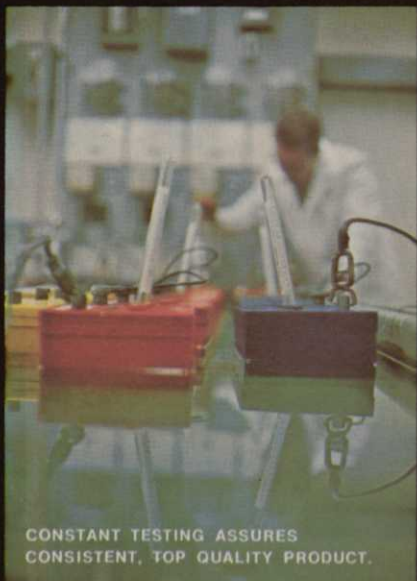
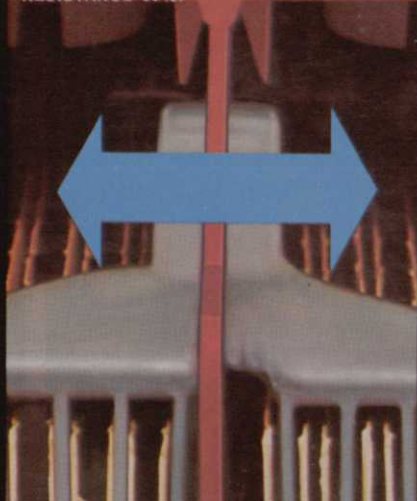


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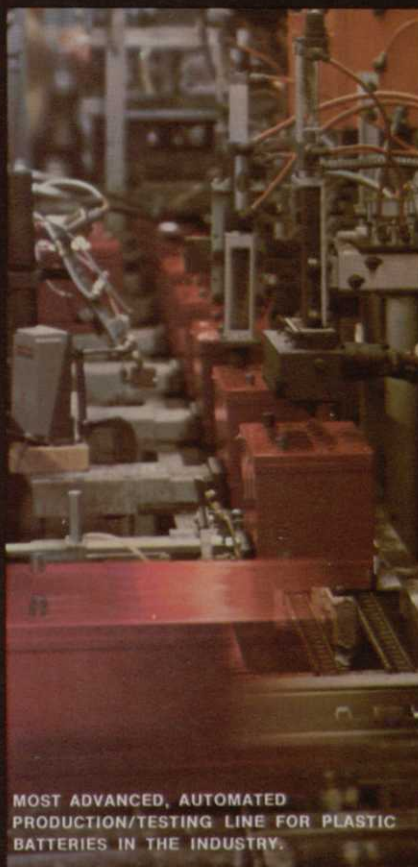


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## A Year of Big Issues with More to Come

It's appropriate in GOLFDOM's last issue of 1971—and even more appropriate when the issue is devoted to budgeting and planning—to take stock of events over the past year and to indulge in some prognostication about the coming year. In looking back, one fact becomes clear: The troubles that beset the golf industry in 1971 are not going to fade into history at the stroke of 12 on New Year's Eve. But on the positive side, programs to deal with these situations are likely to gain more steam in 1972.

An inventory of topics that filled the pages of GOLFDOM this year becomes a brief chronicle of the golf industry/1971.

□ Taxes were a primary concern in 1971, and heading the list in this area was the Tax Reform Act, which is designed to tax all income from nonmember sources. But determining exactly what was "nonmember income" apparently was not so simple, because the Internal Revenue Service took 13 months and 40 typewritten pages to come up with guidelines. When the industry got a look at these long-awaited instructions, it seemed all that remained was for someone to write guidelines for the guidelines. Club managers and officials are still scratching their heads. However, one thing is certain—when it comes time for clubs to pay Uncle Sam next year, there are going to be considerable differences of opinion between the IRS and some clubs, and others may even find themselves struggling to hold on to their tax-exempt status.

□ As if the Federal government were not enough to contend with, clubs in many parts of the country were also confronted with hard-pressed municipalities and counties that tried to solve their financial woes by reappraising club properties on the basis of "highest and best" use. Clubs complained on an individual basis and got

nowhere, but those in Ohio realized they could make a louder noise by uniting. They added extra punch to their fight against property reappraisals by hiring a lobbying firm and by trying to get support from those major Ohio corporations that have vested interests in golf. These clubs were vanguards, and in 1972 others in many parts of the country will be following their lead.

□ When it seemed that clubs had been hit from every angle, some industry pundits were consoling themselves with "well, at least it can't get any worse." They soon discovered that things could get worse when none other than the formidable Ralph Nader entered the picture. In a report for Nader, a Harvard College student, Michael E. Kinsley, insinuated that prosperous Montgomery County, Md., is a tax haven for clubs that have highly antisocial aims. The point of attack was a Maryland tax law that permits clubs to be assessed as recreational land to preserve their existence as open green space. The report implied that, because of this tax break, the county was losing money and that clubs were being subsidized by minority groups who could not participate in the clubs' activities. And so 1971 had a preview of a situation that is likely to recur again and again—the issues of ecology, civil rights and taxes coming headlong into conflict.

□ The issue of civil rights and private club policies also cropped up in more lawsuits throughout the country. The *Irviss* case, now before the Supreme Court, has attracted widespread attention. It, like at least a dozen other legal actions, is aimed at preventing clubs from holding state liquor licenses if the clubs discriminate. The ultimate issue of all of these cases is the conflict between the legally recognized constitutional right of association and the right of access to the in-

stitutions of society. Clubs with restrictive membership policies are going to face more lawsuits, which present the question: To what extent may a right be exercised when it conflicts with the rights of others or with the good of society?

□ If anyone thinks clubs were not jumpy about all these legal hassles, GOLFDOM enters as evidence the "Great Golf Hoax," involving Norman Cousins, the celebrated editor of *Saturday Review*, and his April Fool's Day joke in the form of a letter to the editor. The letter in *Saturday Review* from a K. Jason Sitewell urged the editors and the readers to oppose H.R. 6142, a bill introduced by Representative A.F. Day. Sitewell claimed that the bill's ultimate aim was the abolishment of golf in the United States and that Congressman Day had a "psychotic" hostility to the game stemming back to certain traumatic experiences in childhood. All of this was fictitious of course. But the situation in the industry was such that even the far-fetched became credible, and many people ended up red-faced. Emergency meetings were called at golf clubs, calls were made to Washington, some publications printed fiery articles condemning the bill, and at least a dozen Congressmen or their assistants called *Saturday Review* to report on their constituents' opposition to the bill.

□ Legislative action also invaded the superintendent's domain as moves to ban some of his traditional chemical tools proliferated throughout the country. Many superintendents agreed with those who said chemical bans were being rushed through because of pressure from "uninformed emotionalists." Meanwhile, the other side was claiming that legislators were dragging their feet because of pressure from lobbyists out to protect their own interests. Needless to say, emotions ran

*(Continued on page 16)*



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# 1972. The Cushman line

Cushman offers you more ways to go than any other name. More premium golf cars, in more models than anyone.

Recently the compact Trophy golf car was added to the family. It gives you almost all the premium features of the Gran Cushman but in a new smaller size and at a new lower price.

This year we've doubled up on a good thing. We've added the 3-wheel electric Trophy, the lowest in cost of all Cushman cars (but no one will ever guess it).

Our 22 years of golf car leadership have taught us not just how to make a lot of different models, but how to make all of them better, stronger, longer lasting, more comfortable, more efficient. And in 1972 we've made some significant advances.

For instance, all 1972 Gran Cushman models have a new heavy-duty, steel bumper protecting the body. At 5 mph it will withstand a collision with a flat object and incur no body damage.

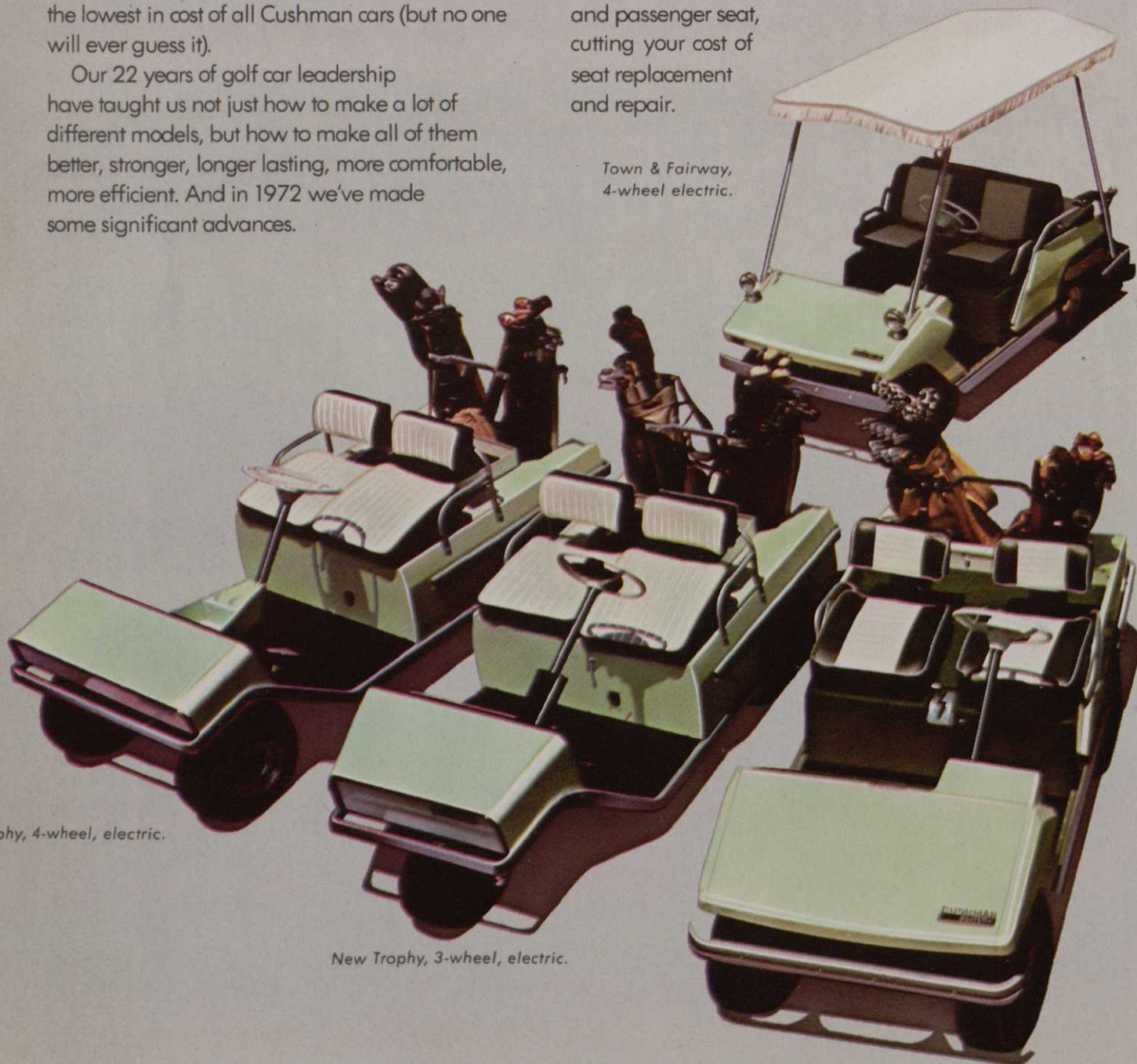
Other improvements include new, easy-on, easy-off, upright bag racks and new, deep foam contoured seats with adjustable backs and interchangeable vinyl seat covers. Now you can share the wear evenly between the driver and passenger seat, cutting your cost of seat replacement and repair.

*Town & Fairway,  
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*Trophy, 4-wheel, electric.*

*New Trophy, 3-wheel, electric.*

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# Cushman

For more information circle number 220 on card



*Gran Cushman, 4-wheel, electric.*

*Gran Cushman, 3-wheel, electric.*

*Gran Cushman, 3-wheel, gas.*

high and reason took a back seat. But in all the mayhem many superintendents were going about their business, experimenting with alternatives to certain questionable chemicals. Manufacturers found less hesitancy or unwillingness on the part of their customers to try something new. Time even had a cooling effect on the controversy. In fact, one state legislator admits that "hindsight has shown us some of the weaknesses of the bans and restrictions and we are now moving to correct them." In light of such attitudes, superintendents can look forward to more sensible legislation in which certain chemicals are not totally banned but are restricted for use by qualified professionals only.

□ The Golf Course Superintendents Assn. of America took action in 1971 to allay any doubts about the superintendent's professionalism. After many years, a certification program was implemented. Previously the qualifications of a superintendent could only be gauged by local reputation. As a

GCSAA certified superintendent, he will have met nationally recognized standards, and the beneficial effects of this upon job security, image and hiring practices in the future are obvious.

□ Golf professionals also were watching the courts, particularly the U.S. District Court in New Orleans, where a retail outlet was suing more than a dozen golf equipment companies and the Professional Golfers' Assn. on charges that the pro-only policy violates Sherman Anti-Trust laws. The case lingered on and became more complex as the year wore on, and it still has not been settled.

□ However, the economy rather than the law was the chief and immediate concern of golf professionals. The economic slump took its toll on 1970 pro shop sales, and from all informal queries, the figures aren't likely to turn up much better for 1971. On top of this, "downtown" competition became stiffer, but some pros stopped wringing their hands about the situation and took solid action to bring their members back into the pro shop. One such pro was Ray Montgomery whose unique pricing plan at Mill River Club, Upper Brookville, N.Y.,

created a stir in the industry and a surge of business in his pro shop. Several pros have adapted his plan to their shops already and we can expect many more to follow in 1972.

If some people in the industry are saying that we never had problems of this type before, it could be that they haven't realized what we said early in the year—"golf has become big business." When an industry casts a larger shadow, it naturally will receive more scrutiny. If there is one lesson to be learned from the myriad of legal, economic and social issues bombarding the golf industry, it should be that there is an urgent need for good public relations—in the highest sense of the term. Everyone involved with the golf course—manager, superintendent, professional, club member—must realize that clubs can no longer exist in a vacuum, impervious to the "outside world." This year, good community relations programs were instituted at many clubs, and it is hoped more will be forthcoming in an effort to reconcile the communications gap with the surrounding community.

—Vincent J. Pastena  
Editor

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For complete information on the Myers TurfLine Sprayers, see your Myers TurfLine Distributor or write for free catalog.



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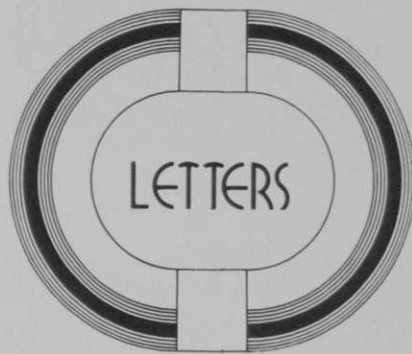
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## Club taxes: a reasonable approach

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.

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General Manager  
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