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TAXES from page 20

the only special provision for the current use assessment in the New York statutes available to clubs. A simpler, uniform statute could achieve the same goals and be of much more protection to clubs. However, until more protection is secured, the clubs should try to negotiate for scenic easements rather than face a continually rising valuation.

State: Indiana

Basis evaluation: "True Cash Value" (statutory).

I. Constitutional provisions: Art. X, Sec. 1. The General Assembly shall provide for "uniform and equal rates of assessment and taxation" and "just evaluation." Case interpretation of this provision has held that the uniformity requirement is satisfied where all property is assessed at its true cash value and the same rate is applied to all property. Classification has been allowed as long as the classes are treated uniformly within each class.

II. Statutory provisions: Property Assessment Act of 1961, Chapter 319, Laws 1961. Sec. 109—

Property is assessed at 33.3 per cent of its "true cash value." Sec. 1403—Land is to be classified on the basis of many factors, including size, location, use, productivity, or earning capacity, accessibility, the usual factors taken into consideration in determining "true cash value."

III. Comments: Under the general statutory scheme of Indiana law, classification is constitutionally permissible. For full protection, special legislation is needed. One method would be the use of special provisions similar to those now used for forest lands. Perhaps the most feasible solution is legislation simply limiting the valuation to present use with the usual safeguard provisions of continuity and default.

CONCLUSION

It would seem evident from all of the above that the best approach to special greenbelt legislation would be to seek approval for a separate classification of recreational land for one or more of the following reasons.

1. The maintenance and enhancement of the conservation of natural or scenic resources.
2. To promote conservation of soils, wet lands, beaches or tidal marshes.
3. Protection of natural streams and water supply.
4. Enhancement of abutting or neighboring parks, forests, wildlife reserves, nature reservations or sanctuaries and other open spaces.
5. Enhancement of recreational opportunities.
6. Preservation of historic sites.
7. Promotion of orderly urban or suburban development.
8. Preservation of the environmental qualities of the land.

In order to determine the best approach for your own state, a careful inspection of your state constitution, pertinent state laws, case histories and local ordinances will be necessary. Given the proper preliminary research, effective legislation can and should be introduced.

Now is not too early to seek the preservation of a dwindling national resource. □

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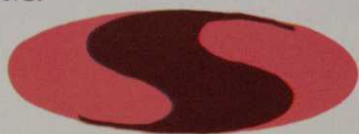
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PRESIDENTS AND OWNERS: HOW DO THEY RUN THEIR CLUBS?

by VINCENT J.
PASTENA

Golf club presidents and owners, in general, 1) are trying hard to fill the voids in their membership rosters; 2) find the member-run committee system an inefficient method of club operation; 3) depend heavily on their administrative personnel—golf professional, manager and superintendent—in the total club operation; 4) favor greater decision-making power for these key employees.

These were the four significant points that came out of a formal GOLFDOM survey, conducted by an independent research company, of golf club presidents and owners throughout the country.

The survey sought opinion on four major topics: 1) membership conditions, 2) administrative employee relations, 3) committee system of operation and 4) policy on non-member income.

MEMBERSHIP CONDITIONS

Waiting lists for membership in private golf clubs are on the rapid decline. Over-all, only 30 per cent of the respondent clubs have waiting lists. However, 40 per cent of the member-owned clubs have waiting lists versus 18 per cent of the individually-owned clubs.

Along with the lack of waiting lists, many clubs are operating below their membership quotas. More than 60 per cent of the respondents reported that their clubs have instituted programs to attract new members. The most popular lure is offering associate or other types of limited memberships. Responses by type of program broke down this way: offering associate or other types of limited memberships, 23.3 per cent; offering incentives to present members to bring in new members, 18.9 per cent; waiving for a period of time certain initial costs, 18.9 per cent; offering memberships only for specific activities, 14.5 per cent; offering house memberships only, 11.1 per cent, and other methods, 13.3 per cent.

The growing popularity of offering limited memberships and memberships for specific activities is significant for the future of the club industry, because many clubs will become activities centers catering to specialized interests. Along with the core

of avid golfers, memberships also will include equally enthusiastic tennis players, swimmers, paddle tennis players, and so on. At such clubs, enterprising golf professionals will carry a broad spectrum of merchandise. And managers will be looking for new activities to ensure continued club growth.

ADMINISTRATIVE EMPLOYEE RELATIONS

In an effort to improve the efficiency of club operations, presidents and owners are bringing together their key administrative employees for meetings and planning sessions. Superintendents, golf professionals and managers are being brought out of the traditional confines of their specific responsibilities and into an atmosphere of total involvement. Some 79 per cent of the presidents and owners reported that they meet with their administrative employees regularly—42 per cent indicating weekly meetings and 32 per cent, daily meetings.

Of those respondents who said that they do not call regular meetings, 86 per cent indicated they meet on an irregular basis as problems arise or to discuss future plans. This means that less than 3 per cent of the respondents do not hold joint meetings with their administrators on either a regular or irregular basis.

Presidents and owners also reveal a high regard for the knowledge and opinion of their administrators. Some 95 per cent consult with or seek advice from the administrative employees, and 98 per cent said they invite the manager, professional and superintendent to present ideas or constructive suggestions on the club's operations.

COMMITTEE SYSTEM

The respondents were not as favorable toward the

continued on page 29

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PRESIDENTS *from page 27*

member-run committee system of operating a club. In questions on this subject, 71 per cent of the respondents felt the member-run committee system was not an efficient method of operating and 75 per cent said that such a system does not provide the club with the expertise necessary to operate the facility successfully, both in terms of economics and member service.

Asked which member-run committees are helpful in the operation of a club and should be retained, if a facility were reorganizing its policy-making and operating system, the three committees receiving the greatest response were: tournament committee, handicap committee and golf committee, respectively. Asked which are a hindrance to efficiency and they would eliminate, the three most frequently indicated were: green committee, house committee and grievance committee, respectively.

It is significant that three service-oriented member committees were looked upon favorably, whereas three committees involved with the internal operations and financial areas of the club were felt to be obstacles to efficiency. These points are allied to opinions on the member-run committee system versus a system whereby the manager, professional and superintendent, meeting directly with the club's board of directors, have a greater part in making decisions for their areas of responsibility. On this question, 78 per cent of the respondents favored the latter system over the member-run committee system. Therefore, presidents and owners would put greater decision-making power into the hands of the trained professionals as a means of obtaining a more efficient plant operation.

NON-MEMBER INCOME

The Internal Revenue Service's 5 per cent guideline on income from outside business has concerned many clubs, because any efforts to increase such revenue puts the club on the brink of losing its non-profit status. Some 34 per cent of the presidents of member-owned private clubs said that the guideline hampered the club's revenue earn-

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