



Senator Osten, Representative Rojas and Members of the Planning and Development Committee,

My name is Bill Anderson, and I'm the owner of Blackledge Country Club in Hebron, which is a 36 hole facility. As an owner of a golf course, I have been dealing with this taxation issue for almost 25 years now. As you may be aware, the golf course industry has taken a significant downturn since 2002. Currently, it has leveled off but there is no sign of returning to the glory days of the 90's. The issue of taxation of golf courses, is one that can swing on the whims of the town assessor or the selectmen of each individual town. In my case, I had an assessor that did not look at the golf courses as a benefit to the town as open space, yet as a cash cow for the Town of Hebron to take advantage of. This assessor has now retired, but had caused me from 1994-2006 to file lawsuits against the Town and do battle every revaluation year. Quite frankly, it was exhausting, and financial draining on a business that has been in my family for over 50 years. During those years there was many times I thought about developing my property, which is 310 acres, and moving on to a different industry, but I couldn't do it. I have 2 sons who have graduated from UMASS in the Turfgrass Management program, and are now my partners and wanted to be able to pass the business on to them and their children. In 2001 we were assessed at \$300,000 per hole for improvements, after a lengthy court battle in 2006, we brought that down to \$175,000 per hole for improvements and in our most recent valuation (thanks to the retirement of the old assessor) we are currently at \$75,000 per hole. All the while courses in some neighboring towns were being assessed at a far lower rate, at the whims of their assessors. Something must be done to standardize the assessment of golf courses, and to promote fair competition in this industry. Already all privately owned golf courses compete against municipally owned courses that pay no taxes at all! How can this be fair? Something must be done to level the playing field.

Without the adoption of a bill which standardizes assessments, how can I be sure I will be assessed fairly come our next revaluation? If not, will I be forced to again consider selling my property for development? I feel the penalties in the bill before you are fair and reasonable, should a golf course owner choose to sell their property. It would certainly, from my point of view, encourage me not to develop, and keep my course as open space.

Also, without this bill being mandatory for all towns, and tied to the adoption of open space, each individual town with a golf course can choose whether to adopt this bill or not. This makes for a potential unfair competition situation similar to that created by municipal courses. This potential for unfair competition is created when a golf course whose town has decided to adopt the bill, potentially pays a significantly lower amount in taxes than a course in a neighboring town, which decided not to adopt the bill.

Thank you for the opportunity to testify in support/opposition to House Bill 5332, An Act Concerning the Taxation of Certain Public Golf Courses.

Sincerely,

Bill Anderson
Owner
Blackledge Country Club