

# Connecticut State Golf Association

Written Testimony of  
Michael Moraghan, Executive Director  
Connecticut State Golf Association

Planning & Development Committee  
Friday, February 27, 2015  
**SB 970, An Act Concerning the Taxation of Golf Course**

Good morning Senator Osten, Representative Miller, Senator Linares, Rep. Aman and distinguished members of the Planning & Development Committee. My name is Mike Moraghan. I am Executive Director of the Connecticut State Golf Association. I appreciate the opportunity to testify in regards to Raised Bill No. 970, An Act Concerning the Taxation of Golf Courses.

I'd like to mention first that in this question of assessments, we're only talking about the land that is involved with the actual golf course – grass, trees, flower beds, ponds and streams, natural areas – tees, fairways, rough and greens. We're asking that these areas and these areas only, be assessed state-wide at the same rate that farms and forests and maritime heritage land are assessed. We're not talking about buildings or paved surfaces, only about the land where plants, everything from minute blades of grass to giant oak trees, are growing.

Why are we asking you to do this? I'll offer (4) reasons why we believe golf course land should be assessed with the same "open space" consideration as the other designated areas.

- 1) The first reason has to do with fairness and competitiveness. Every golf course operation in Connecticut that is owned by a family or by individuals competes with golf courses that are owned by municipalities. Town-owned courses pay no taxes. This creates a huge disadvantage, especially to privately owned public courses that rely on daily greens fees for their survival. Golf courses in the northern half of our state face an additional competitive disadvantage from courses across the border in Massachusetts, where 50 years ago their state legislature passed favorable tax treatment designed to help preserve golf courses. So this is in part a fairness issue. We certainly wouldn't provide wildly different tax structures for neighboring farms, but we do this for golf courses.
- 2) The second reason is that golf course operations are a significant contributor to our state economy, and many of them are in danger of going out of business. The golf business as a whole has been in a gradual decline. There has been a decline in the total number of golfers, there have been no new golf courses built in Connecticut in more than 10 years, and several have closed. A slight reduction in taxes, coupled with a more consistent and predictable assessment process will increase the survival rate for many of these businesses.
- 3) The third reason has to do with preserving our environment. Just like forests and farms, golf courses are often the last line of defense against reckless development

and urban sprawl. Golf courses provide excellent wildlife habitat, and in many ways are far better for the environment and for surrounding ecosystems than are forests and especially farms.

- 4) The fourth reason why we should be doing everything we can to save our golf courses is that golf courses are truly unique as venues for fundraising for charitable entities and groups in need. Look at any golf course calendar and you will see outings scheduled to raise money for a multitude of non-profits, everything from local hospitals to national cancer research to groups like Habitat for Humanity. Golf courses are unique in this way. There is no other entity, no other business or business model that is so thoroughly entwined with fundraising for charitable causes, and the result is millions of dollars raised every year.

Last of all I would ask you to consider what happens when a golf course fails, or when the property changes hands and green space becomes concrete and asphalt. You can look to Woodbridge, Windsor, Canton and the City of Hartford for examples where municipalities have not only lost all of the intrinsic benefits associated with golf courses, but have lost millions of dollars more in direct costs than they would have ever collected in tax revenue.

Thank you.