

TEE-OFF TIMES

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Michigan Golf Legislative Day "Golf on the Lawn"

"Save the Date" June 22nd Legislative Day

WEAREGOLF National Golf Day Recap

Property Tax Tips

Employee Safety Awareness

Inserted in this issue: Folds of Honor



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News from the President

It is the least we can do

What is your “Why” moment? This question was posed to the members of the Michigan PGA at this spring’s meeting by Ryan Munson, VP of Development for the Folds of Honor Foundation. Why do you support the Folds of Honor Foundation? Ryan’s question made me think back to why I started supporting our Michigan National Guard Soldiers through their Family Support program and later to jump on board when Honorary MGCOA Board Member Major Dan Rooney saw a need to create the Folds of Honor Foundation.

While I could not point to a single “Why” moment, I do know why I continue to support the troops when I can. Our club, Fox Run Country Club is located 3 miles from Camp Grayling. Camp Grayling is the largest National Guard training facility east of the Mississippi. I have the honor of being invited on base several times a year and each time there is a special place I make sure to visit. Next to the Chapel is what I call the Monument Garden. It is an area with several large marble monuments, each a look into the history of Michigan’s soldiers and in which war they fought. A few years ago a new, very sobering monument was added. It is the monument dedicated to fallen soldiers. I am sure you have seen what it looks like, the empty boots, an M16 rifle with the bayonet stuck in the ground between the boots, and a helmet resting on top of the rifle. There is a plaque on the monument with the names of Michigan’s fallen soldiers from the Iraq war.

Many of those names are from the Midland area. While on active duty in Iraq their units suffered 2 IED explosions just a few days apart and they lost several soldiers. When the unit’s tour was over and they landed at MBS Airport, their families were waiting to see their loved ones return from war. While the soldiers were anxious to see the families they left behind as well, they had one request first. They requested a bus meet them at the aircraft and take them to see where they laid their fallen comrades to rest. After they paid their last respects, they then went to meet their families.

There are loved ones behind every soldier lost. Many of those left behind include sons and daughters. Folds of Honor was created to provide scholarships for these children. When last year’s donations to Folds of Honor were totaled, Michigan ranked 17th in donations with 94 clubs participating. We can do better than that. The Michigan PGA has formed a committee whose goal is to move Michigan into the top 10. I think it should not only be the goal of the PGA but the goal of everyone in the golf business in Michigan.

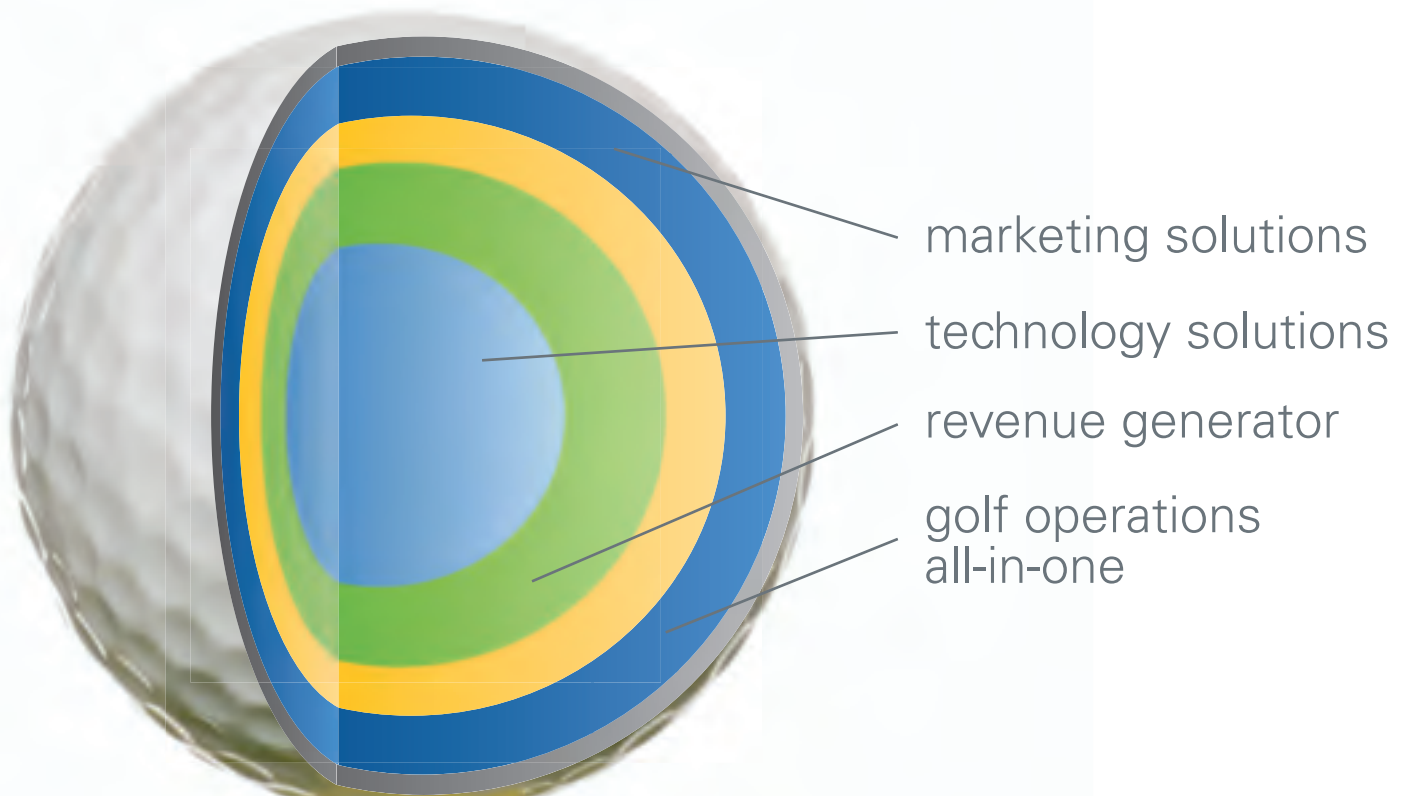
Inserted in this issue of the Tee Off Times is a brochure from the Folds of Honor Foundation. Please take a moment to read it. When you are finished, log onto www.patriotgolfdays.com and register your facility. If you are interested in a Best Practices paper, email me at foxrun@i2k.com and I will see one gets sent to you. Let’s get the members of the MGCOA involved and solidly behind this cause. Our collective goal should not only be to move Michigan into the top 10 but all the way to #1. We as course owners can help make this happen. It is the least we can do for those that have given us all they have.

Bob



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WE ARE GOLF Goes to Capitol Hill to Show Why Golf is More Than Just a Game

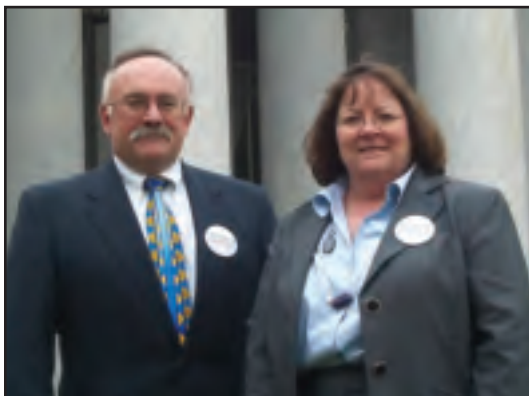
WE ARE GOLF, a coalition led by five of the game’s leading associations and supported by a wide range of industry partners, met with key Members of Congress today as part of the 4th annual National Golf Day, to share stories and data that illustrate golf’s diverse businesses and employees, the tax revenue it creates, the tourism it spawns, the charity it generates, and the environmental leadership it provides. WE ARE GOLF members met with dozens of Members of Congress throughout the day, and sponsored a daylong exhibit in the Rayburn House Office Building Foyer. Included in these meetings were MGCOA’s President Bob Koutnik and Executive Director Kate Moore.

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Bob Koutnik takes the opportunity to admire the PGA Championship Trophya on display at National Golf Day



MGCOA President Bob Koutnik and Executive Director Kate Moore at the steps of the Capitol

“WE ARE GOLF is leveling the playing field for the thousands of small businesses that make up our industry,” said Mona. “National Golf Day and our meetings with key Members of Congress today are a big part of that process, allowing lawmakers to hear some fascinating and diverse stories about golf’s impact on individuals, families and businesses around the country.”

PGA of America CEO Joe Steranka agreed. “We’re not asking for special treatment,” he told Members of Congress today. “We’re asking for fair and equitable treatment. Our industry employs nearly 2 million Americans who want to help lawmakers do the difficult job they were elected to do. We want to be a resource, and we want a seat at the table.”

Player Development Is a Win:Win!

The *Dul Family Player Development Leadership Award* recognizes MGCOA’s members’ initiative in player development and retention. We want to reward the best on-going programs that overcome the perceived barriers to playing golf such as time, cost and intimidation. This recognition is presented to any MGCOA member, whether a 9 hole operation or more that has demonstrated creativity and success in growing the game.

So, start putting your notes together, taking pictures and gathering testimonials from your success stories. You will find the outline of criteria for applying for the *Dul Family Player Development Leadership Award* at www.mgcoa.org/education. And remember, every golf course that offers a player development program, is a winner! Entry deadline is November 5.

Make a donation to the MGCOA’s Scott Family Educational Support Foundation where which supports the training, education and professional development for Michigan Golf Course Owners. Knowledge equals success! Make your donation by contacting Jada Paisley at 800-860-8575. Whether \$30 or \$300, all donations are welcome and greatly appreciated.

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Snyder Says New Tax Plan will Spur Job Creation

Governor Rick Snyder's tax plan got a much needed shot in the arm on April 28th, when the House of Representatives narrowly passed his plan to replace the Michigan Business Tax (MBT) with a simpler, more efficient 6% corporate profits tax. The plan should positively impact businesses like golf courses that may not be filed as a C corporation as well. Partnerships, LLCs, and sole proprietorships, will no longer be double taxed, with the MBT and the 22% surcharge being abolished.



Email Eric at: errule@mgcoa.org

A flow thru entity such as a sole proprietorship will now only be required to pay on business income under the personal income tax, which will be reduced from 4.35% to 4.25% in 2013.

In a nutshell the plan:

- Replaces MBT with a 6% corporate income tax
- Only applies to C corps pass thru entities like S Corps, LLCs, partnerships and sole proprietorships already pay tax on business income under the personal income tax
- No gross receipts tax or surcharge
- No complicated calculations
 - √ Tax federal taxable income (with a couple of adjustments, if applicable)
 - √ Multiply by 6%
- Only applicable to profits if you didn't make any money, you don't have to pay tax

For these reasons, the business community has enthusiastically supported the proposal and is working for its passage.

Another major component of the plan calls for abolishing or limiting income tax exemptions. This has generated the most criticism. The approach has been modified somewhat to help stem the criticism, and a compromise was agreed to by Snyder, Speaker Bolger and Senate Majority Leader Richardville.

The following changes would be made to income tax exemptions:

- Replacing the earned income tax credit (EITC) for low-income workers with a \$25 per minor child tax credit.
- Reducing the exemption for retirement income (from both public and private pensions), with the amount of the exemption to depend on a taxpayer's age. The current exemption would remain unchanged for those born before 1946; would be reduced for those born in 1946 and through 1952; and reduced further for those born after 1952.
- Phase-out the \$3,700 per person personal exemption, beginning at \$75,000 of household resources for single taxpayers and \$150,000 for joint taxpayers, and eliminate the \$2,300 per person special exemption for senior citizens and recipients of unemployment compensation.

- Base the amount of the homestead property tax credit on income (rather than age) and phase out eligibility for the credit at lower income levels than is currently the case (making fewer eligible). Those with "total household resources" of over \$50,000 would no longer be eligible.

While the plan does amount to about a \$1.6 billion dollar tax decrease for businesses in the state, there has been some consternation related to elimination of various income tax exemptions, most notably pensions, that is part of the package. This has led to opposition from the Democrats as well as a handful of Republicans. The bill passed from the House on a 56-53 vote, with 6 Republicans voting no, with one absence.

The bill will also face tough sledding in the Senate, where 19 votes are needed for passage. Normally a bill needs 20 votes to pass, but in the case of a 19-19 tie, the Lt. governor can vote to break the tie. Lt. Governor Calley has very aggressively been working to pass his boss's tax plan; so 7 Republicans will be free to take a walk on voting for passage.

Dates to Save

June 22nd

Michigan Golf Legislative Day, Lansing

August 11th 18th

Annual Golf Outing and Supplier Field Day, Gull Lake View GC, Augusta

September 25th 6th

Annual Golf League Championship, Hawk Hollow GC, Bath

November 29-30th

Michigan Golf Business Conference and Vendor Fair, Somerset Inn, Troy



Help Us Make an Impact in Lansing

By Tom Schwark, owner of Sycamore Hills Golf Course in Macomb and chair of the MGCOA Government Affairs Committee

Please join us on the lawn of the state capitol on Wednesday, June 22 for our annual legislative day. In past years, we've held legislative days in February or March. Our thinking was that golf course owners didn't have to be at the golf course, so they could make this event. We were successful bringing in those owners who were still in Michigan, but many owners could not make it because they were taking some well deserved time off in a warm climate.

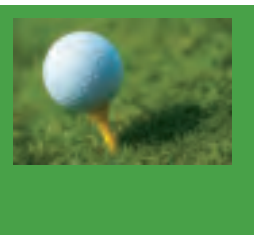
This year we decided to make it a special summer event in Lansing. The MGCOA is teaming up with the PGA, GAM, the Club Managers Association, the Michigan Golf Course Superintendents Association, and the Michigan Turfgrass Association to put together this special event. We will have two large tents on the capitol lawn and a couple of hitting cages. There will be a speaker or two in the morning before we break out and visit our legislators. We will meet back at the tents around noon for a golf outing type of lunch with dogs, burgers, and the usual. All the legislators will be invited and we expect attendance to be good. They'll be attracted by the enticing smell of the barbecue, and they will be interested in hitting some balls in the cages. A golf pro will be available to offer a tip or two.

This will be an ideal opportunity to meet your new legislator. We hope to have members of the golf community from every district in the state. We want all of our elected representatives in Lansing to know how important the golf industry is to our state in terms of employment, tourism, and economic impact. There have been many protests in Lansing recently, critical of proposals by our governor and legislators. I believe most golf course owners support these proposals in terms of balancing the budget without tax increases, and it's very important that we let our legislators know they have our support. I believe most people in Michigan support the governor's and legislator's proposals, but with all the protests and demonstrations against them, I'm not sure they know how the majority feels. It's up to us to make sure they know how we feel. We're on the threshold of getting Michigan's future back on the right track. Let's let Lansing know they have our full support and appreciation.



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Golf Course Property Tax

By Corporate Tax Resources Fred Mawson, MGCOA Corporate Member

Golf course property taxes are a political issue in many states, including Michigan. With this in mind some factors to consider before starting an appeal.

Classification

Golf courses are generally classified into one of two property categories: commercial property, or agricultural property. Categorization varies across the State of Michigan. Commercial property is used for the sale of goods or services. Golf courses can be classified in this category because they are selling a good, the ability to play a round of golf on their course. And then some Assessor's classify an operating golf course as Agricultural property, which is used for the cultivation of crops or livestock. Golf courses can be classified as agricultural property because many of them were originally farms and converted into golf courses. Because the golf course land exists as it did while being farmed, it is sometimes classified as agriculture.

The Assessment Valuation

Property assessment refers to the methods and standards used by assessors to determine property value. Property assessment is generally handled at the municipality level in Michigan.

Assessment methods vary, but assessors generally use one of three methods of valuation to determine golf course value: the income method, the cost method, or the comparable sales method.

1. The income method of valuation means that golf courses are assessed based on their earnings.
2. The cost method of valuation means that golf courses are assessed based on the cost of the development and construction of the course.
3. The comparable sales method of valuation means that golf courses are assessed based on the price that similar golf courses are being sold for on the market.

Assessment Dispute

Where a Property Tax Assessment becomes warranted is when the Income and Comparable Sales Methods become out of line with the market. In today's marketplace, the Gross Revenue Multipliers and the Value per Hole indicators have decreased, while Capitalization Rates have increased through the roof. As the courts have ruled, you should consider these factors into the incorporation of your going-concern valuation for a property tax claim. A well versed property tax consultant can assist and advise you accordingly.



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Developing an Effective Employee Safety Awareness Program

By the Golf Course Insurance Professionals at Kapnick Insurance Group

“Maintaining a safe environment for employees and customers” tops most business owner’s lists of priorities. Loss prevention and mitigation often reflect themselves in lower premium costs and lower uninsurable losses that’s the dollar part of it. More importantly there is a human side of it: Safety. It’s one thing for management to be concerned with the personal safety of its employees, customers, suppliers... but that concern doesn’t do much good unless that need for safety is transmitted to employees at all levels. This may sound simple enough, but is often more difficult to facilitate in reality. What does it take? Three things to start: understanding, commitment, communication.

You need to begin by **understanding** what aspects of your business could be potentially hazardous for an employee or customer. Do your employees have access to, and regularly use, the proper personal protective equipment? Does your establishment serve food, and therefore have a grill and fryer, making a fire a possibility? Do the chemicals used in the treatment of greens and fairways create a chemical hazard threat? You should ask yourself these, and other critical questions, to determine where your focus on safety should begin.

Next you must make a **commitment** to making safety a priority for your grounds, clubhouse, employees and guests. Make safety a prominent part of your “corporate culture” and follow through on programs long-term (in other words, it’s not enough to hold one safety meeting and then sit back and feel you’ve done your job. Keeping safety awareness on the top of employees’ minds is an ongoing process that you must commit to).

Finally, you will need to provide consistent **communication** to your employees regarding safety matters. While individual topics are important, equally important is the fact that *something* is being communicated on a regular basis. This will support the priority you place on safety overall. What kind of communication is effective for a successful safety awareness program? A well-written and comprehensive safety manual for employees, regular safety meetings, articles in employee newsletters, workplace posters, payroll stuffers to name a few. Your Kapnick Insurance Group representative can provide additional suggestions. He or she also has access to a wealth of communication material, as mentioned above - and more, to help support your efforts. Call today to find out more: 888.263.4656.

Why You Should Belong To the MGCOA

The business of operating a golf course has never been more challenging. Whatever type of golf operation you run, MGCOA can help. MGCOA is at the capitol representing the interests of golf course owners in Michigan. For decades we have partnered with our members to work through golf’s market cycles and myriad business issues. We have a unique understanding of what owners and operators like you face daily - and we offer the tools needed to succeed in the complex and competitive business of golf.



Why You Should Belong!

The MGCOA is an organization that represents the interests of local golf course owners and operators. We offer a forum for our members to consider the issues of operation, management, development, and promotion of golf at privately held; public and private access golf courses. Through our educational opportunities we assist our members in becoming more profitable and knowledgeable business owners.

If your golf course isn’t on this list, let us put it there. Simply give us a call and become part of “The Voice of Michigan Golf Business.”

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