



April 10, 2019

RE: AN act to amend the real property tax law,
in relation to the taxable status date and the assessment of golf courses

S.4420 (Carlucci)
A.6444 (Galef)

MEMORANDUM IN OPPOSITION

Unshackle Upstate, a non-partisan, pro-taxpayer, pro-economic growth, education and advocacy coalition made up of business and trade organizations from all parts of Upstate New York, opposes this legislation.

Golf courses across Upstate New York play a critical role in improving the quality of life in our communities, boosting tourism and employing thousands of hardworking men and women. Many of these courses are small businesses, already struggling to survive under New York's regulatory burden and a limited playing season.

Despite these challenges, the sport of golf still has a significant impact on the state economy. According to the National Golf Foundation, New York ranks #2 in the nation for golf courses with 671 courses, employs nearly ten thousand industry employees and has a total payroll of \$511 million.

If enacted, this bill would allow taxing authorities to value golf courses on their "highest and best use," instead of their actual use. This would effectively allow municipalities to impose dramatically higher property taxes on golf courses based on potential use of the land.

Unshackle Upstate has consistently advocated for improving New York's ailing business climate and making Upstate communities more affordable places to live and visit. This legislation would move us in the wrong direction. In addition to increasing costs on a popular recreation activity for residents and tourists, this proposal has the potential to put many courses out of business entirely. A significant number of these facilities are family-owned and operated, and the industry supports thousands of jobs in all parts of New York.

We urge lawmakers to consider the negative consequences this measure would have on businesses, residents and tourists in Upstate and across New York.

For these reasons, Unshackle Upstate opposes the enactment of this legislation.

Contact:

Michael Kracker, Executive Director
716.541.1755
Michael.Kracker@unshackleupstate.com