



The Honorable Vanessa Atterbeary
Chairwoman, House Ways and Means Committee
131 Taylor House Office Building
Annapolis, Maryland 21401

February 14, 2025

Re: Oppose House Bill 874- Property Tax - Special Use Assessment of Country Clubs and Golf Courses – Repeal

Dear Chairwoman Atterbeary and Members of the Committee,

On behalf of the Coalition of Maryland Golf Courses, we would urge an unfavorable report on House Bill 874. This legislation will result in golf courses across the State having to pay dramatically higher property taxes at both the state and local level. For the reasons outlined below, we ask the members of the Committee to vote unfavorably on this legislation.

As background, the statewide statute providing for the assessment rate for non-publicly owned golf courses and country clubs was passed by the Maryland Legislature and signed by Governor Glendening in 2002. The General Assembly took this action because the Maryland Department of Assessments and Taxation was moving to increase these assessments to highest and best use value, meaning taxing those acres as if they were developed. It is important to note that this special assessment only applies the actual areas of a golf course where golf is played, not the structures. More specifically, the areas of these properties that include club houses, restaurants and any other facilities are assessed and taxed at the highest and best use rate.

In 2021 (House Bill 589- Budget Reconciliation and Financing Act of 2021) members of the General Assembly, taking into consideration the information provided by the Coalition of Maryland Golf Courses, increased the golf course land property tax assessment from \$1,000 per acre to \$5,000 per acre over a three-year period with an inflation index going forward. This statutory provision is not unique. The State and Counties have numerous land conservation and preservation programs from agricultural land preservation to program open space to historic property tax credits. If passed, House Bill 874 would undo the agreement between the General Assembly and golf courses around the State and likely cause some courses to shudder.

Maryland is home to more than 200 golf courses and has more than 25,000 acres of golf courses. These acres are often in areas facing tremendous growth pressures, and the burden on County infrastructure such as schools, public safety, transportation and other needs would be enormous if this acreage was developed at its highest and best use. If the land currently occupied by golf

2 FRANCIS STREET, ANNAPOLIS, MD 21401 | 410.204.1707

courses would be turned into residential development, the congestion on roads and in schools would be magnified significantly. The current law protects green spaces, outdoor recreation and a multitude of community benefits of having golf courses.

Beyond those benefits, golf courses play another important role in the communities where they are located. According to a 2022 economic report on Maryland and Washington, DC's golf industry, there are over 12,000 people working at these golf courses, and, cumulatively, they are paid over \$600 million a year in wages and benefits. Golf courses traditionally pay their employees significantly more than other hospitality industry jobs, and they have a much longer employment tenure than other hospitality employers. If this statute was to be repealed and these businesses are hit with significantly higher property taxes, a significant number of jobs would be in jeopardy.

In summary, the current law is a tax incentive intended to protect a beneficial and important part of our Counties and State. On behalf of the Coalition of Maryland Golf Courses, we request an unfavorable report on House Bill 874.

Please let us know if we can answer any questions. Thank you for your consideration.

Sincerely,

A handwritten signature in black ink, appearing to read 'T. Harvey', written in a cursive style.

Tiffany Harvey, Esq.
Principal

MARYLAND STATE GOLF ASSOCIATION



EMICH HOUSE
10455 FALLS ROAD
LUTHERVILLE, MD 21093

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Country Club of Maryland

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Nick Logue
Tournament Manager

February 13, 2025

The Honorable Vanessa Atterbeary
Chair
House Ways and Means Committee
131 Taylor House Office Building
Annapolis, Maryland 21401

Re: **Oppose House Bill 874 - Property Tax - Special Use Assessment of Country Clubs and Golf Courses – Repeal**

Dear Chairwoman Atterbeary and Members of the Committee,

On behalf of our 55,000 members, we write in opposition to House Bill 874 that will dramatically increase taxes on critical open spaces and negatively impact the financial viability or potentially eliminate important community resources throughout the State of Maryland. Founded in 1921, the Maryland State Golf Association (MSGAs), a 501c3 charitable organization, represents 130 of the over 200 golf courses and facilities and over 18,000 of the 25,000 acres of land throughout our state. The MSGA and its members are dedicated to promoting and increasing access to the game of golf in Maryland. The MSGA welcomes golfers of all ages and abilities and offers a range of initiatives aimed at enriching and expanding the opportunities within the sport. This includes fostering the next generation of golfers through junior programs, grants, and scholarships.

If enacted, House Bill 874 could severely damage an important economic engine in our state, negatively impact the environment and our quality of life.

Maryland and D.C.'s golf industry fuels economic vitality through direct operational expenditures, capital investments, tourism, retail spending, and residential development in golf communities. It's an integral part of the state's sports culture, shaping city and town identities. Additionally, golf supports various Maryland and D.C.-based entities, from golf retailers to tourism-related businesses. According to an independent report by the Buffalo Groupe in 2022/2023, Maryland & D.C.'s golf courses contribute \$1.5 Billion in total economic impact, including over 12,000 jobs, \$200 million in state and local taxes and \$600 million in labor income. Golf is the top contributor to Maryland's economy among outdoor activities and there are golf facilities located in all 24 jurisdictions across the State.

The total acreage of golf courses that are not owned by Counties or Municipalities is over 18,000 acres. If enacted, many of those acres will be developed with housing and commercial properties. The burden that this would place on County infrastructure such as schools, public safety, transportation, and other needs would be enormous. If the land currently occupied by golf courses would be turned into residential development, congestion would be magnified significantly.

We respectfully urge you to vote unfavorable on House Bill 874. If you would like to learn more about the wonderful work our organization and its members are doing in the community or how this legislation would devastate our industry, please feel free to contact us.

Sincerely,

Kelly Newland, PGA
Executive Director

MIDDLE ATLANTIC



GOLF ASSOCIATION

February 11, 2025

The Honorable Vanessa Atterbeary
Chairwoman
House Ways and Means Committee
131 Taylor House Office Building
Annapolis, Maryland 21401

Dear Chairwoman Atterbeary and Members of the Committee,

We are reaching out to urge you to oppose HB 874 which would repeal the Special Use Assessment of Golf Courses throughout the state of Maryland and significantly increase the property taxes on critical open spaces in all jurisdictions from Western Maryland to the Eastern Shore.

The Middle Atlantic Golf Association is one of the oldest amateur golf organizations in the country. It was founded for the purpose of promoting the game of golf and providing a range of services for our members. We represent nearly 100 of the over 200 golf courses in the State of Maryland and tens of thousands of individual members. Additionally, the Association is supportive of organizations that use golf to enhance and improve the lives of others, including First Tee of Baltimore, Wounded Warriors, Links to Freedom Foundation, the Special Olympics of Maryland, and high school and college golf programs throughout Maryland.

The negative impact of HB 874 would be significant for many golf courses and communities throughout the State. It would force many facilities to close and lead to significant and, in many cases, unwanted development. The protection of open spaces should be a priority, and we would hate to see any of the 25,000 acres of open space that our golf courses in Maryland represent eliminated. If enacted, HB 874 would result in many new housing and commercial properties which would place a huge burden on our communities' schools, public safety, transportation, and other needs and would bring significant and damaging congestion.

As a result of current law, golf courses and clubs already pay significant property and other taxes. As such, we ask that you vote unfavorable on HB 874.

Sincerely,
MIDDLE ATLANTIC GOLF ASSOCIATION

A handwritten signature in black ink, appearing to read "Michael Svec".

Michael Svec
President

MIDDLE ATLANTIC GOLF ASSOCIATION
PO Box 21 • Arnold, Maryland 21012
www.middleatlanticga.org

The Honorable Vanessa Atterbeary
Chairwoman, House Ways and Means Committee
131 Taylor House Office Building Annapolis, Maryland 21401

February 14, 2025

Re: Oppose House Bill 874- Property Tax - Special Use Assessment of Country Clubs and Golf Courses – Repeal

Dear Chairwoman Atterbeary and Members of the Committee,

The undersigned programs write in respectful opposition to House Bill 874.

First Tee of Greater Baltimore, First Tee of Howard County, and Youth on Course- Maryland have partnered with our local golf courses to host events to benefit our organization and the local communities we serve.

The First Tee Chapters of Howard County and the Greater Baltimore area have been a part of Maryland's golf community for more than 25 years. During that time, we have had over 10,000 participants ranging in age from 5-18 years old. Our programs emphasize nine core values: honesty, integrity, sportsmanship, respect, confidence, responsibility, perseverance, courtesy and judgement. Those values are taught through the game of golf. We pride ourselves on our ability to reach young people across varied diverse groups and give them a love for outdoor recreation that can span a lifetime.

Youth on Course Maryland serves children in our state by providing affordable access to golf, allowing juniors to play rounds for just \$5 at participating courses, fostering a love for the game, and helping to grow the sport among young players. We currently serve over 4,700 juniors throughout the state, making golf more accessible and inclusive for the next generation.

As you know, golf courses are much more than a place to exercise with friends. These courses provide a venue for non-profit organizations and charities to raise much needed dollars to support those most in need. Our organizations regularly uses golf courses to host fundraisers or other community events. We oppose House Bill 874 due to the negative financial impact it will have on these important community resources. The legislation seeks to rescind a previous law that provided some level of protection to golf courses and prevented several of them from having to shut down.

We respectfully urge you to vote unfavorable on House Bill 874. If you would like to learn more about the wonderful work we are doing in the community, please feel free to contact us.

Sincerely,

Matthew Bassler

Matt Bassler, Executive Director
First Tee of Greater Baltimore



Jesse L. Harvey, Jr.

Jesse L. Harvey, Jr., Board Member
First Tee of Howard County



Kelly Newland

Kelly Newland, Executive Director
Maryland State Golf Association



American Golf Industry Coalition

February 13, 2025

The Honorable Vanessa E. Atterbeary
Chair, Ways and Means Committee
Maryland House of Delegates
House Office Building
6 Bladen Street
Annapolis, MD 21401

RE: Opposition to HB874 – Property Tax - Special Use Assessment of Country Clubs and Golf Courses - Repeal

Dear Chair, Atterbeary and Members of the Ways and Means Committee,

On behalf of the American Golf Industry Coalition, I write to express our strong opposition to HB874, which seeks to repeal the special use assessment for property tax purposes for certain country clubs and golf courses. This repeal would have significant negative consequences for the Maryland economy, accessibility to golf, and the ability of communities to maintain vital green spaces that provide both recreational and environmental benefits.

Economic Impact of Golf in Maryland

The golf industry is a vital contributor to Maryland's economy, generating billions in economic output and supporting thousands of jobs across the state. According to industry research:

- Golf courses and related businesses contribute significantly to local and state tax revenues.
- The industry supports a wide range of employment opportunities, from groundskeepers and hospitality staff to PGA professionals and tourism-related jobs.
- Golf tournaments and related events bring visitors to Maryland, stimulating local businesses including hotels, restaurants, and retail establishments.

Eliminating the special use assessment would impose substantial financial burdens on golf facilities, potentially leading to course closures, job losses, and reduced access to recreational opportunities for Maryland residents.

Ensuring Accessibility and Community Benefit

Golf courses are not just for private clubs—many facilities benefiting from the special use assessment are open to the public and provide affordable access to the game. Special assessments ensure that golf remains accessible to a diverse range of players, from junior golfers to retirees, by keeping operational costs manageable. Without this provision, golf courses may be forced to raise fees or reduce community programming, disproportionately impacting middle- and lower-income families who enjoy the sport.

Furthermore, Maryland golf courses provide numerous community benefits beyond the game itself. They serve as important green spaces that contribute to environmental sustainability, water conservation, and wildlife habitats. Many courses also host charity events and junior golf programs that foster youth development and promote healthy, outdoor lifestyles.

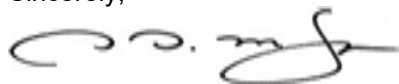
Potential Consequences of HB874

If enacted, HB874 would:

- Increase the tax burden on golf courses, leading to higher costs for consumers.
- Reduce affordable access to golf, negatively affecting youth, seniors, and recreational players.
- Threaten jobs and economic stability in Maryland's golf industry.
- Diminish green space preservation and environmental sustainability efforts.

For these reasons, we strongly urge you to oppose HB874 and protect the vital role that golf plays in Maryland's economy, environment, and communities. Thank you for your time and consideration. We welcome the opportunity to discuss this issue further and look forward to continued engagement on policies that support Maryland's golf industry and its residents.

Sincerely,



Chief Executive Officer
American Golf Industry Coalition

Cc: AGIC Executive Committee
Jay Perron – Prism Group

American Golf Industry Coalition

NATIONAL GOLF DAY

DRIVING THE ECONOMY

The game of golf provides recreation and enjoyment for millions of Americans. But it is much more than a game – it is a major contributor to the American economy. Beyond its health and wellness value, golf generates jobs, commerce, economic development and tax revenues in communities across the country. It brings visitors to states, drives new construction and residential development, generates retail sales and creates demand for a myriad of goods and services. In short, golf impacts nearly two million Americans whose livelihoods directly or indirectly depend on it.

BY THE NUMBERS How Golf Helps our Economy.

\$226.1 billion Total economic impact of golf in America, including direct, indirect and induced impacts.

\$102 billion..... Total size of the golf economy nationally.

25.6 million..... Total number of on-course golfers. (8.3% of the U.S. population)

\$80.1 billion..... Total wage income from about two million U.S. jobs.

15,000+..... Approximate number of U.S. golf facilities, with more than 10,000 open to the public.

\$31.1 billion..... Total travel expenditures produced by the golf industry.

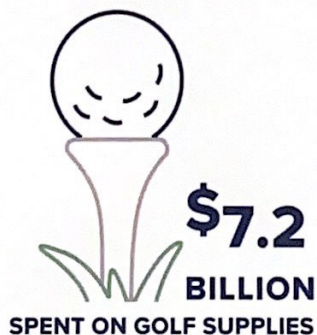
\$7.2 billion..... Total amount spent on golf supplies.

510 million..... Total rounds of golf played in 2022.

1.65 million..... Jobs impacted by the golf industry across America.

\$41..... Average green fee in the U.S.

8 out of 10..... Golfers who play public golf.



American Golf Industry Coalition

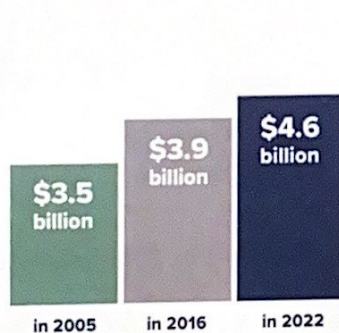
NATIONAL GOLF DAY

THE HUMAN IMPACT OF GOLF

Golf has a longstanding history of giving back. It starts with the values of sportsmanship, respect and integrity inherent to the game, and continues with the billions of dollars raised annually for charities across the country. Whether supporting men and women in uniform, promoting scholastic achievement or providing fundraising opportunities for worthy charities, the golf industry is finding ways for all Americans to benefit from the game.

GIVING BACK

Since 2012, Golf as a Fundraising Vehicle has Raised Nearly **\$50 Billion** in Charity.



\$4.6 Billion

Annual Charitable Impact
(2022)

\$4.6 billion

National charitable impact of golf in 2022. \$484B was contributed to charity nationwide with golf comprising 1% of total nationwide giving.

16 million

Number of people who attended 141,000 golf-related philanthropic events in 2022.

\$29,500

Average amount raised for charity per charitable event at golf facilities in 2022.

\$3.64 billion

Raised for charity by the PGA TOUR in its history.

11,200

Number of golf facilities that hosted a charitable event in 2022. 52% of all facilities also hosted a non-golf charitable event (e.g., dinners, auctions, or social gatherings in the clubhouse).

BRINGING PEOPLE TOGETHER

Golf as a community agent.

Golf has proven to be a tremendous vehicle for fundraising, both through outings and events at local golf courses as well as nationally-recognized professional tournaments and events.

In 2022, the total amount of money that golf raised for various charitable causes was almost **\$4.6 billion**, a **16%** increase compared to 2016 (\$3.9 billion). The majority of giving – over **90%** – was driven by events at local courses, with 4-out-of-5 facilities holding at least one charitable golf tournament or outing in 2022.

Golf delivers value in ways beyond jobs, revenue, taxes, and multiplier effects. Golf is a **lifestyle, a community asset, and a positive contributor to physical, mental and social wellness.**

Recent research highlights the game's critical role in helping people to escape their everyday stressors – especially 35- to 49-year-olds, who are much more likely than other age groups to say they play golf to recover from stress and recharge their mental battery. Surveys reveal that virtually every U.S. golf facility (**97%**) organized at least one recreational program or initiative in 2022 to expand golf's local reach and impact, in turn elevating the quality of life within their communities.

American Golf Industry Coalition

PROTECTING THE ENVIRONMENT

The golf industry is committed to environmental responsibility in the design, construction and management of golf courses. The game's leading organizations have invested considerable resources in this effort and are now driving the game toward sustainability. The American Golf Industry coalition supports these initiatives, which include research, education and innovative practices that are dedicated to providing long-term benefits to the communities where golf courses are located. With a shared goal of elevating golf's environmental consciousness, course superintendents and developers around the country are committed to continually improving their efforts to conserve water, protect water quality, preserve natural habitats, save energy and reduce pollution.



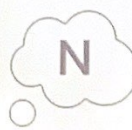
29%

AMOUNT U.S. GOLF COURSES HAVE REDUCED WATER CONSUMPTION BY



19,865

REDUCED TONS OF PHOSPHATE ANNUALLY



37,809

REDUCED TONS OF NITROGEN ANNUALLY



91%

HAVE ONE OR MORE POLLUTION PREVENTION PRACTICES

CONSERVING WATER ON GOLF COURSES

- 96% use wetting agents to aid in water retention and efficiency.
- 78% use hand-watering techniques to increase precision.
- Only 9% of the total volume of water used is from municipal sources.

NUTRIENT MANAGEMENT

- Since 2006, golf courses have significantly decreased their overall nutrient use.
- Nitrogen use has been reduced by 41%, or the equivalent of 37,809 tons annually.
- Phosphate has been reduced by 59%, or the equivalent of 19,865 tons annually.
- Potash use has been reduced by 54%, or the equivalent of 47,738 tons annually.

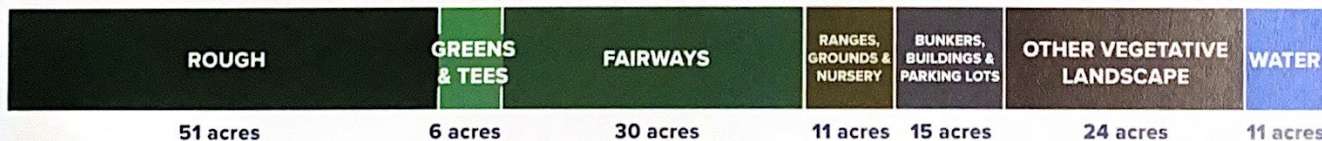
PROVIDING GREEN SPACE

- More than two million acres of green space represented by U.S. golf courses.
- Golf courses are home to many important species and provide elements of natural habitat, buffer strips and wetlands that protect natural resources.

BENEFITTING THE ENVIRONMENT

- 77% of 18-hole courses have taken steps to conserve energy.
- 90% contribute valuable green space.
- Turfgrass is home to micro organisms that feed off pollutants and purify the water.

AN AVERAGE 18-HOLE COURSE COMPRISES APPROXIMATELY 150 ACRES



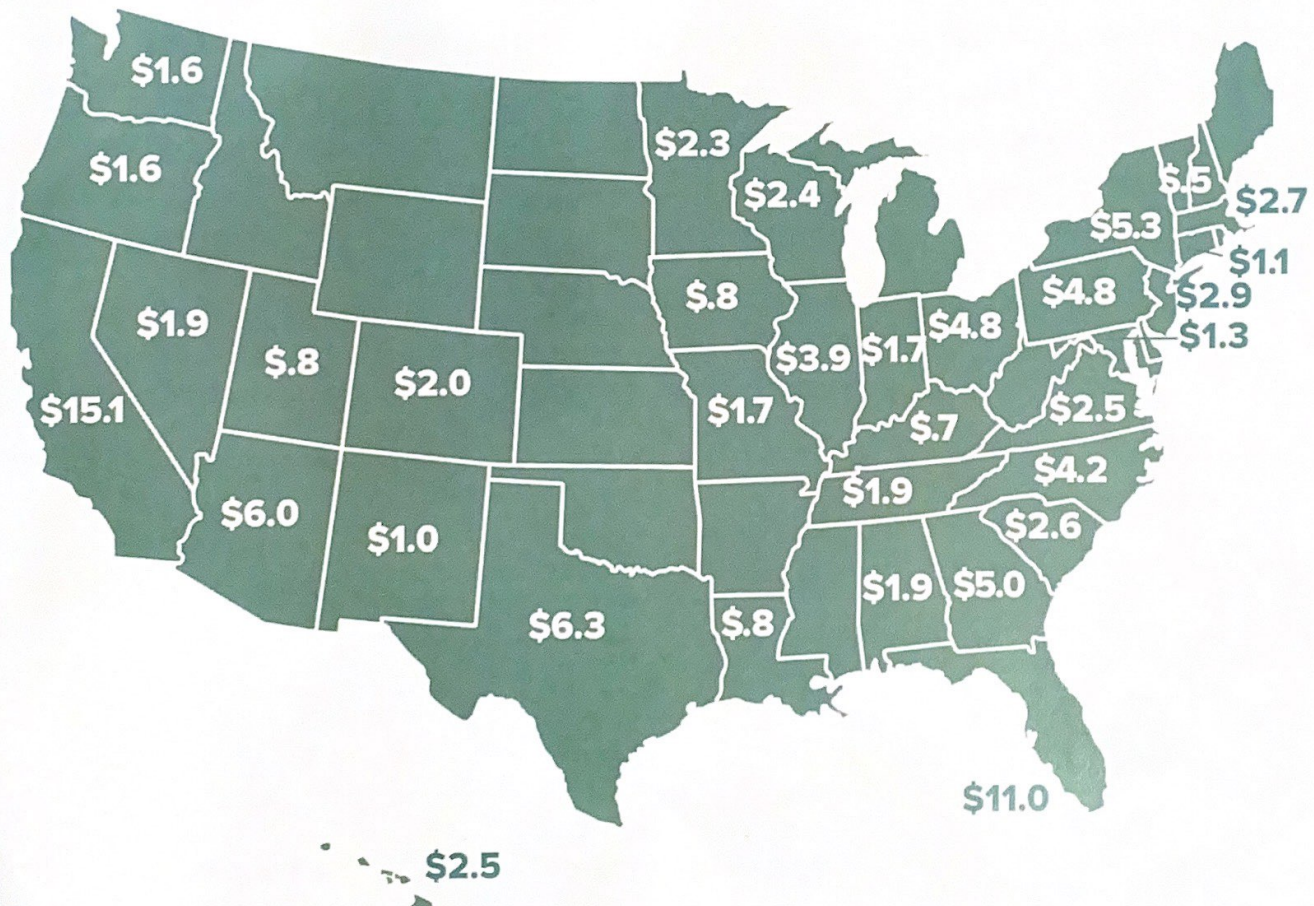
NATIONAL GOLF DAY

STATE ECONOMIC IMPACT

Alabama	\$1.9 Billion	Louisiana	\$810 Million	Ohio.....	\$4.8 Billion
Arizona	\$6.0 Billion	Maryland	\$1.3 Billion	Oklahoma	\$546 Million
California.....	\$15.1 Billion	Massachusetts	\$2.7 Billion	Oregon	\$1.6 Billion
Colorado	\$2.0 Billion	Michigan.....	\$4.2 Billion	Pennsylvania	\$4.8 Billion
Connecticut.....	\$1.1 Billion	Minnesota	\$2.3 Billion	South Carolina	\$2.6 Billion
Florida.....	\$11 Billion	Missouri	\$1.9 Billion	Tennessee	\$1.9 Billion
Georgia.....	\$5.0 Billion	Nevada.....	\$1.9 Billion	Texas	\$6.3 Billion
Hawaii.....	\$2.5 Billion	New Hampshire.....	\$525.1 Million	Utah.....	\$805.6 Million
Illinois.....	\$3.9 Billion	New Jersey.....	\$2.9 Billion	Virginia	\$2.5 Billion
Indiana.....	\$1.7 Billion	New Mexico.....	\$985 Million	Washington.....	\$1.6 Billion
Iowa.....	\$8.17 Million	New York.....	\$5.3 Billion	Wisconsin.....	\$2.4 Billion
Kentucky	\$710.1 Million	North Carolina.....	\$4.2 Billion		

GOLF'S IMPACT ACROSS THE U.S.

TOTAL ANNUAL ECONOMIC OUTPUT PER STATE IN BILLIONS



**MAKE
GOLF
YOUR
PASSION**

**MAKE
GOLF
YOUR
CAREER**

**MAKE
GOLF
YOUR
BUSINESS**

Formally launched in May 2021, *Make Golf Your Thing* is a collaborative effort that reflects the industry's commitment to making the sport more diverse, equitable and inclusive. The movement is organized into three strategic focus areas for increasing diversity: Make Golf Your Game (participants), Make Golf Your Career (industry employees), and Make Golf Your Business (industry suppliers).

Through the the Make Golf Your Game Grassroots Grants Program, \$1.8 million has been distributed to 137 non-profit organizations who are focused on increasing golf participation among underrepresented groups. In 2022, the industry launched the "Make Golf Your Career" job portal and MyJourney Golf mentor program as part of its continued efforts to promote diversity, equity, and inclusion -- driving greater awareness of the golf industry's career opportunities. And since 2021, the industry's diverse supplier database has grown to more than 2,600 vendor profiles further driving greater awareness of the opportunities available in a \$102 billion industry.

To learn more, visit makegolfsyourthing.org.



American Golf Industry Coalition

WHO WE ARE

Founded in 2009, the **American Golf Industry Coalition** is a partnership among golf's leading organizations to promote and advocate for the collective interests of the sport by:

- Advocating for legislative and regulatory issues of importance
- Facilitating the industry's diversity, equity and inclusion efforts. More specifically, the golf industry's DE&I initiative known as ***Make Golf Your Thing***.

In each area of emphasis, the coalition unites the golf industry in pursuit of goals designed to enhance the vitality and diversity of the recreational and business entities of the sport. We serve as a banner under which collaborative issues can be addressed when it's clear that one collective voices is better than an individuals.

For more information, please visit www.golfcoalition.org.



Western Golf Association

Officers

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J. Andrew Langan

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General Counsel

Frank E. Pasquesi

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John M. Kaczkowski

February 14, 2025

The Honorable Vanessa Atterbeary
Chairwoman, House Ways and Means Committee
131 Taylor House Office Building
Annapolis, Maryland 21401

Re: Oppose House Bill 874 - Property Tax – Special Use Assessment of Country Clubs and Golf Courses – Repeal

Dear Chairwoman Atterbeary and Members of the Committee,

I am writing on behalf of the Western Golf Association/Evans Scholars Foundation to oppose House Bill 874. Any new tax that would negatively impact Maryland country clubs and golf courses gives us great concern. Our partnerships with Maryland country clubs and golf courses are imperative to our ability to provide youth employment opportunities, to fund college scholarships to the University of Maryland and to conduct world class golf championships.

Our Evans Scholarships provide full tuition and housing opportunities to high achieving and under resourced youth caddies in Maryland. These young men and women work hard and need help with the growing costs of college, especially at top universities like the University of Maryland at College Park. We have had great success in helping develop youth caddie programs at Maryland country clubs and golf courses, such as Baltimore Country Club. Caddying is a great summer job for young men and women. It teaches them a strong work ethic, develops communication skills and introduces them to role models and mentors, in addition to providing scholarship opportunities.

We currently support 11 Maryland students enrolled at UMD with plans to significantly grow that number. We also are investing millions of dollars to establish a scholarship house at UMD that will serve as a beneficial living and learning environment for the UMD Evans Scholars. House Bill 874 would negatively impact our ability to fulfill our mission.

Our Western Golf Association championships are among the top golf events in the world. The Western Amateur Championship will bring the world's top amateur golfers to Baltimore Country Club in 2028. Our flagship event, The BMW Championship, a Fed Ex Cup playoff event on the PGA Tour, will be back in Maryland this summer at Caves Valley Golf Club. In addition to creating tens of millions of dollars in economic impact, we expect to raise millions to fund Evans Scholarships for full tuition and housing for Maryland youth at the University of Maryland.

Thank you for your time and consideration and we truly hope that the House Ways and Means Committee will reject House Bill 874.

Sincerely,

Jeffrey C. Harrison

Senior Vice President, Advisory and Special Initiatives

EVANS SCHOLARS FROM MARYLAND



Youth caddies in Maryland have the opportunity to work toward qualifying for the Evans Scholarship, a prestigious full housing and tuition grant offered to golf caddies. The Western Golf Association (WGA), headquartered in Glenview, Ill., oversees the Evans Scholars Program. Recently recognized as the Scholarship Provider of the Year by the National Scholarship Providers Association, the Evans Scholars Foundation (ESF) is the nation's largest scholarship program for caddies. Evans Scholars are chosen based on showing a strong caddie record, excellent academics, financial need and outstanding character. Candidates must meet the qualifications of both organizations in order to earn the scholarship. The scholarship is valued at an estimated \$125,000 over four years.

Current Evans Scholars From Maryland



Becca Lannon

Maryland '25
Psychology
Baltimore Country Club



Varada Maulkhan

Maryland '25
Secondary Education/History
Baltimore Country Club



Kendall Opheikens

Maryland '26
Public Health
Baltimore Country Club



Antonio Carter

Maryland '27
Studio Art
Baltimore Country Club



Chelsea Ayivor

Rutgers '28
Computer Science/Information Technology
University of Maryland Golf Course



Antoinette Davis

Maryland '28
Computer Engineering
University of Maryland Golf Course



Delaney Lester

Howard '28
Biology/Pre-Medicine
University of Maryland Golf Course



Rafael Munguia

Maryland '28
Computer Science
University of Maryland Golf Course



Shawntae Wilson

Maryland '28
Biology/Pre-Veterinary Medicine
University of Maryland Golf Course



2024-25 Program Overview



Sending caddies to college

Established in 1930 by the Western Golf Association and celebrated amateur golfer Charles "Chick" Evans Jr., the Evans Scholars Foundation awards full tuition and housing college scholarships to high-achieving caddies with limited financial means. We are the nation's largest scholarship program for caddies, working toward a goal of having 1,500 Scholars in school by 2030.

Evans Scholars come from 30 states and Canada. They attend one of 24 leading universities, living in Scholarship Houses or university housing.

A life-changing mission

To fund the Evans Scholars Program, we count on the support of more than 38,500 Par Club donors — many of whom are Evans Scholars Alumni — and proceeds from our tournaments, including the BMW Championship, a PGA TOUR FedExCup Playoff event.



Evans Scholarship universities

- | | | | |
|------------------|-----------|----------------|------------|
| UChicago | Iowa | Michigan State | Oregon |
| Colorado | Kansas | Minnesota | Penn State |
| Howard | Marquette | Missouri | Purdue |
| Illinois | Maryland | Northwestern | Rutgers |
| Illinois Chicago | Miami | Notre Dame | Washington |
| Indiana | Michigan | Ohio State | Wisconsin |

BY THE NUMBERS

1,190

Evans Scholars in school

340

New scholarships awarded for 2024-25

12,285

Evans Scholars Alumni since 1930

THE EVANS SCHOLARS PROGRAM

\$125,000
Scholarship value

3.3
cumulative GPA

\$37 million
Annual program costs

98%
graduation rate

\$29 million
2023 Alumni giving

40%
first-generation college students

95%
employed or in grad school six months after graduating





Michael Esh

Bay Hills Golf Course
545 Bay Hills Drive
Arnold, MD 21012
mesh@bayhillsgolf.com
301-502-6232
February 14, 2025

House Ways and Means Committee
Maryland General Assembly
Annapolis, MD

RE: Opposition to HB0874 – Property Tax Special Use Assessment Repeal

I am writing to express my strong opposition to HB 0874, a bill that threatens Maryland’s thriving golf industry. The proposed legislation would impose a significant financial burden on golf facilities, jeopardizing an industry that contributes over \$1.5 billion to our state’s economy, supports 12,300 jobs, and generates \$200 million in state and local tax revenue annually. This bill would have dire consequences, not only for golf courses but for Maryland’s economy, workforce, and environment.

The golf industry is a vital economic driver in Maryland, supporting nearly 6,000 jobs at golf facilities and an additional 6,300 through tourism, retail, and wholesale businesses. In 2022, Maryland’s 210+ golf facilities contributed over \$627 million to the regional economy, with golf tourism generating \$573 million while supporting over 4,100 jobs. Professional and charitable events, including the PGA TOUR Wells Fargo Championship, further bolstered the economy by contributing a combined \$72 million. The industry’s impact extends beyond recreation, providing significant employment opportunities and tax revenue that fund essential services and infrastructure.

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HB0874 presents an unjustified financial burden on an industry that generates substantial economic, environmental, and community benefits for Maryland. I urge you to oppose this legislation and protect an industry that is integral to our state's prosperity and well-being.

Thank you for your time and consideration.

Michael Esh

Bay Hills Golf Course
Golf Course Superintendent



Scott Wunder

Piney Branch Golf Club
5301 Trenton Mill Road
Upperco, MD 21155
scott.wunder@pineybranchgolf.com
443-507-4184
February 13, 2025

House Ways and Means Committee
Maryland General Assembly
Annapolis, MD

RE: Opposition to HB0874 – Property Tax Special Use Assessment Repeal

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HB0874 presents an unjustified financial burden on an industry that generates substantial economic, environmental, and community benefits for Maryland. I urge you to oppose this legislation and protect an industry that is integral to our state's prosperity and well-being.

Thank you for your time and consideration.

A handwritten signature in black ink, appearing to read "Scott Wunder", with a long horizontal flourish extending to the right.

Scott Wunder
Piney Branch Golf Club
General Manager & Golf Course Superintendent

Logan Freeman

Mountain Branch Golf Club
1827 Mountain Road
Joppa, Maryland, 21085
lfreeman@mountainbranch.com

2/14/24

House Ways and Means Committee
Maryland General Assembly
Annapolis, MD

RE: Opposition to HB0874 – Property Tax Special Use Assessment Repeal

I am writing to express my strong opposition to HB 0874, a bill that threatens Maryland's thriving golf industry, yet recently in Harford County and Baltimore County golf courses have closed, reducing the availability of the game and green spaces to our local communities. The proposed legislation would impose a significant financial burden on golf facilities, jeopardizing an industry that contributes over \$1.5 billion to our state's economy, supports 12,300 jobs, and generates \$200 million in state and local tax revenue annually. This bill would have dire consequences, not only for golf courses but for Maryland's economy, workforce, and environment. Despite increased numbers in the golf market, there is still very high pressure for individual golf course survival. As a golf course property becomes less economically viable to remain open, as a golf course, it is often the case that the properties are sold to those looking to develop the land for housing, commercial, etc. These can lead to major impacts locally, not only for those that play the game, but also the environmental and economic benefits many in the community benefit from. It is extremely important to understand that a large portion of golf courses within the State are owned by individuals. For instance, the golf course where I am employed is owned and operated by two brothers. As a golf course we feel even the smallest economic shifts, this bill is likely to have a major impact on our ability to stay open, let alone the potential to thrive into the future.

The golf industry is a vital economic driver in Maryland, supporting nearly 6,000 jobs at golf facilities and an additional 6,300 through tourism, retail, and wholesale businesses. In 2022, Maryland's 210+ golf facilities contributed over \$627 million to the regional economy, with golf tourism generating \$573 million while supporting over 4,100 jobs. Professional and charitable events, including the PGA TOUR Wells Fargo Championship, further bolstered the economy by contributing a combined \$72 million. The industry's impact extends beyond recreation, providing significant employment opportunities and tax revenue that fund essential services and infrastructure.

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HB0874 presents an unjustified financial burden on an industry that generates substantial economic, environmental, and community benefits for Maryland. I urge you to oppose this legislation and protect an industry that is integral to our state's prosperity and well-being.

Thank you for your time and consideration.

Logan Freeman

Golf Course Superintendent
Mountain Branch Golf Club

Julie Natoli

The Brick Companies

3168 Braverton Street

Edgewater, MD 21034

Jnatoli@thebrickcompanies.com

443-951-2000

2/14/25

House Ways and Means Committee

Maryland General Assembly

Annapolis, MD

RE: Opposition to HB0874 – Property Tax Special Use Assessment Repeal

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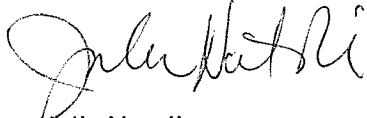
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Thank you for your time and consideration.



Julie Natoli

Co=CEO

The Brick Companies

2/14/25



Robert W Sturges
The Sturges Family, LLC
d/b/a Worthington Manor Golf Club
8329 Fingerboard Road
Urbana, MD, 21704
bob@worthingtonmanor.com
301-874-1550

February 13, 2025

House Ways and Means Committee
Maryland General Assembly
Annapolis, MD

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Thank you for your time and consideration.

Robert W Sturges
Owner/Managing Member



POTOMAC
AT AVENEL FARM

Re: Opposition to House Bill 874 – Property Tax – Special Use Assessment of Country Clubs and Golf Courses – Repeal

Dear Chairwoman Atterbeary and Members of the Committee,

As the General Manager of TPC Potomac at Avenel Farms, I am writing to express our strong opposition to House Bill 874, which proposes a dramatic tax increase on golf courses—an action that will have a severe financial impact not only on our club but on the broader community we serve.

TPC Potomac, founded in 1986, is a private club that has been proud to host 18 PGA TOUR events, 3 Champions Tour events, and a Korn Ferry TOUR event, contributing significantly to both the local and state economy and charities. Beyond its role as an exclusive member's club, it has long been a provider of valuable green space for the Avenel community. The tax increases proposed by HB 874 will threaten the club's financial sustainability, potentially forcing us to raise club fees, impacting both our members and the local businesses and charities we support.

The proposed tax hike could have broader and far-reaching consequences. Golf courses like ours and public access, not only provide recreational space and community benefits but serve as a critical economic engine in Maryland and the D.C. area. The golf industry generates \$1.5 billion in economic impact across the region, creating over 12,000 jobs, contributing \$200 million in state and local taxes, and supporting \$600 million in labor income. These economic contributions are deeply woven into Maryland's identity, supporting golf-related retail, tourism, and countless local businesses.

If HB 874 passes, it would jeopardize these contributions. The 25,000 acres of golf course land across Maryland represent more than just recreation; they are key to environmental preservation, supporting a healthy climate and quality of life in our communities. Should these golf courses be converted into residential or commercial developments, the burden on public infrastructure—from schools to transportation—would be overwhelming. The loss of these green spaces would have an irreversible environmental impact, diminishing the quality of life for all Marylanders.

We respectfully urge you to vote against HB 874. While the intent behind this bill may be to increase state revenue, the unintended consequences could create significant financial and environmental harm, not only to golf courses but to the broader community and economy. We trust that you will consider the long-term impact of this bill and the critical role golf courses play in our state.

Thank you for your time and thoughtful consideration.

Sincerely,

Ned Graff
General Manager

Joseph Villegas

Bretton Woods Recreation Center
15700 River Rd
Germantown, MD 20874 jvillegas@bwrc.org
240-848-9134
2/14/25

House Ways and Means Committee
Maryland General Assembly
Annapolis, MD

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Thank you for your time and consideration.

A handwritten signature in black ink that reads "Joseph Villegas". The signature is written in a cursive, flowing style.

Joseph Villegas
Bretton Woods Recreation Center
Superintendent

Remarks by Vince DiStefano, Director, Middle Atlantic Assn of Golf Course Superintendents

Good afternoon, Chair Atterbeary, and members of the Ways and Means Committee.

My name is Vince DiStefano, Superintendent at Musket Ridge Golf Club in Myersville, Maryland. I am here today to strongly oppose HB 874. This bill, by eliminating the special tax assessment for golf courses, would impose a substantial tax increase on these businesses—many of which may not be able to afford the sudden financial burden.

Forcing golf courses to pay property taxes based on market value, rather than the current assessment structure, threatens their viability. Many clubs operate on thin profit margins, and this drastic shift could lead to closures, job losses, and a loss of valuable recreational green space in our communities.

Rather than imposing an undue financial strain on these businesses, I urge the committee to consider policies that support local recreation, preserve jobs, and maintain open spaces that benefit Maryland residents. I respectfully ask you to vote against HB0874.

Impact on Course Maintenance and Jobs

With a substantial tax increase, many golf courses will be forced to cut costs to stay open. This will likely mean reduced maintenance budgets, fewer staff positions, and lower wages for employees. As a superintendent, I take great pride in maintaining healthy turf, ensuring safe playing conditions, and preserving the environmental benefits that well-maintained courses provide. A higher tax burden could result in fewer resources to properly care for the course, leading to deteriorating conditions, a poorer experience for golfers, and ultimately, declining revenue that could force closures.

Environmental Concerns

Golf courses serve as vital green spaces that support local ecosystems, manage stormwater, and contribute to cleaner air. A well-maintained course, under the direction of professionals like myself, follows best practices in sustainability, reducing pesticide and water use while protecting native habitats. If courses are forced to close due to unsustainable tax increases, this land could be sold for commercial development, permanently eliminating these environmental benefits.

Job Loss and Industry Decline

As a superintendent, I work alongside a team of dedicated employees who rely on the golf industry for their livelihood. If courses shut down, not only will superintendents and maintenance crews lose their jobs, but golf pros, hospitality staff, and countless others in related businesses will also be affected. This bill threatens the stability of an industry that provides jobs and recreational opportunities for many Marylanders.

By opposing HB0874, you are supporting an industry that fosters jobs, recreation, and environmental stewardship. I urge the committee to consider these consequences and vote against this bill.

Vince DiStefano

Musket Ridge Golf Club

301-803-0181

v.distefano@musketridge.com