

## NEW HAVEN WOULD TAX BIG YALE GOLF COURSE

**Board Assesses 1,000 Acres at  
\$300,000, Reversing Previous  
Policy of Exemption.**

*Special to The New York Times.*

NEW HAVEN, Oct. 18.—The New Haven Board of Assessors took the ground today that a college golf course is solely an athletic affair and not an educational feature of university life. It reversed opinions handed down in the past two or three years since Yale received 1,000 acres of wooded land for its future golf headquarters, which allowed tax exemption for the land on the ground that it was used for educational purposes, like other real estate owned by Yale.

Yale claims that it is used for the recreation of the students and therefore, should be tax exempt. The course is maintained at a large loss, it has been pointed out.

The decision of the board was not made known until this afternoon, and Yale has not yet indicated its intentions, but it is believed that it will file notice of protest to the Board of Relief and will seek to have the exemption continue.

It was stated tonight that a conference will be held by Mayor John B. Tower and members of the Board of Assessors to discuss the situation.

This woodland property, which last year became the Yale golf course, was assessed at \$145,000 when presented to Yale by the widow of Ray Tompkins, Yale '84, of Utica, as a memorial to him.

Mr. Tompkins was a former football captain and brilliant all-round athlete.

It was originally a forest preserve maintained by John Milton Greist, the Westville manufacturer, and is situated next to Englewood, the historic home of Donald G. Mitchell (Ik Marvel).

The City Assessors rated the property at \$300,000 because of improvements to the course made by the Yale Golf Association.

The outcome of the case will be watched keenly by other colleges which have been securing exemption for their recreational plant, if not for their entire athletic equipment.