

Amendment No. 412

Assembly Amendment to Assembly Bill No. 267

(BDR 32-640)

Proposed by: Assembly Committee on Taxation**Amends:** Summary: Yes Title: Yes Preamble: No Joint Sponsorship: No Digest: Yes

Adoption of this amendment will REMOVE the 2/3s majority vote requirement from A.B. 267.

ASSEMBLY ACTION		Initial and Date		SENATE ACTION		Initial and Date	
Adopted	☐	Lost	☐	Adopted	☐	Lost	☐
Concurred In	☐	Not	☐	Concurred In	☐	Not	☐
Receded	☐	Not	☐	Receded	☐	Not	☐

EXPLANATION: Matter in (1) **blue bold italics** is new language in the original bill; (2) **green bold italic underlining** is new language proposed in this amendment; (3) ~~red strikethrough~~ is deleted language in the original bill; (4) ~~purple double strikethrough~~ is language proposed to be deleted in this amendment; (5) orange double underlining is deleted language in the original bill that is proposed to be retained in this amendment; and (6) **green bold dashed underlining** is newly added transitory language.

SJC/BJE



Date: 4/13/2009

A.B. No. 267—Repeals the provisions that require the assessment for purposes of property taxation of property used as a golf course as an open-space use. (BDR 32-640)



ASSEMBLY BILL NO. 267—ASSEMBLYMAN SEGERBLOM

MARCH 9, 2009

Referred to Committee on Taxation

SUMMARY—~~[Repeals the provisions that require the assessment for purposes of property taxation of property used as a golf course as an open-space use.]~~ Requires certain golf courses assessed as open-space real property to be designated as open-space real property under applicable zoning ordinances. (BDR 32-640)

FISCAL NOTE: Effect on Local Government: No.
Effect on the State: No.

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EXPLANATION – Matter in ***bolded italics*** is new; matter between brackets ~~[omitted material]~~ is material to be omitted.

AN ACT relating to the taxation of property; ~~[repealing the provisions that require the assessment of property used as a golf course as an open space use;]~~ requiring certain golf courses assessed as open-space real property to be designated as open-space real property under applicable zoning ordinances; and providing other matters properly relating thereto.

Legislative Counsel's Digest:

Under existing law, ~~[an owner of open space real property may apply for the assessment of the property for taxation purposes on the basis of that open space use, thereby deferring part of the tax liability of the property during the continuation of that open space use. (Chapter 261A of NRS) If the open space property is converted to a higher use, the deferred property taxes must be paid for the current fiscal year and the preceding 6 fiscal years. (NRS 261A.280) Sections 1-8 of this bill repeal the statutory provisions that mandate the assessment of a golf course as open space real property. Section 9 of this bill requires the taxation of a golf course for the next and subsequent fiscal years in the same manner and amount as if the Legislature had never mandated its assessment as open space real property, except that liability for the payment of deferred taxes will continue to apply for the same period as it does under existing law to property that ceases to be used as a golf course and does not otherwise qualify for open space use assessment.]~~ property used as a golf course must be assessed for property tax purposes as open-space real property. (NRS 361A.170) This bill requires the designation of such a golf course under any applicable zoning ordinance as open-space real property, unless the golf course is located in a common-interest community or planned unit development, or is operated in conjunction with and adjacent to a resort hotel.

THE PEOPLE OF THE STATE OF NEVADA, REPRESENTED IN
SENATE AND ASSEMBLY, DO ENACT AS FOLLOWS:

Delete existing sections 1 through 10 of this bill and replace with the following new sections 1 through 3:

Section 1. NRS 361A.170 is hereby amended to read as follows:

361A.170 1. Property used as a golf course is hereby designated and classified as open-space real property and must be assessed as an open-space use. Property assessed as open-space real property pursuant to this subsection must be designated under any applicable zoning ordinance as open-space real property, unless the property is:

(a) Located in a common-interest community or planned unit development;
or

(b) Operated in conjunction with and adjacent to a resort hotel as defined in NRS 463.01865.

2. In addition to the designation and classification of a golf course as open-space real property pursuant to subsection 1, the governing body of each city or county shall, from time to time, specify by resolution additional designations or classifications under its master plan that are designed to promote the conservation of open space, the maintenance of natural features for control of floods and the protection of other natural and scenic resources from unreasonable impairment.

3. The board of county commissioners shall, from time to time, adopt by ordinance procedures and criteria which must be used in considering an application for open-space use assessment based on a designation or classification adopted pursuant to subsection 2. The criteria may include requirements respecting public access to and the minimum size of the property.

Sec. 2. Each local government whose jurisdiction for zoning purposes includes one or more golf courses with a zoning designation that is not in compliance with the provisions of NRS 361A.170, as amended by this act, shall take such actions as are necessary to conform each such zoning designation as soon as practicable after the effective date of this act.

Sec. 3. This act becomes effective upon passage and approval.