

CHAPTER.....

AN ACT relating to the taxation of property; 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, 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.

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

**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.

