



Office of the Governor

JIM GIBBONS
GOVERNOR

May 28, 2009

The Honorable Barbara Buckley
Speaker of the Assembly
Legislative Building
401 South Carson Street
Carson City, NV 89701

RE: Assembly Bill 267 of the 75th Legislative Session

Dear Speaker Buckley,

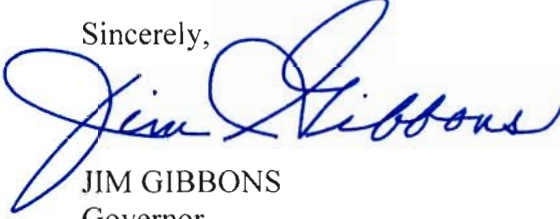
I am herewith forwarding to you, for filing within the constitutional time limit and without my approval, Assembly Bill 267, which is entitled:

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.

Assembly Bill 267 is a bill that relates to the property tax assessment of golf courses. Under existing law, golf courses are assessed for property tax purposes as open-space real property. This bill does not change the existing tax assessment for most golf courses. However, it appears to target one particular business. It is bad public policy to enact legislation that singles out individual businesses.

The Honorable Barbara Buckley
May 28, 2009
Page 2

For these reasons, I hereby exercise my constitutional grant of authority and veto Assembly Bill 267.

Sincerely,

JIM GIBBONS
Governor

Enclosure

Cc: The Honorable Steven Horsford, Senate Majority Leader (without enclosure)
The Honorable Ross Miller, Secretary of State (without enclosure)
Susan Furlong Reil, Chief Clerk of the Assembly (without enclosure)
Claire J. Clift, Secretary of the Senate (without enclosure)
Brenda Erdoes, Esq., Legislative Counsel (without enclosure)