



STATE OF ARIZONA

JANICE K. BREWER  
GOVERNOR

EXECUTIVE OFFICE

June 19, 2013

The Honorable Ken Bennett  
Secretary of State  
Capitol Executive Tower, 7<sup>th</sup> Floor  
1700 West Washington  
Phoenix, Arizona 85007

Re: House Bill 2446 (property tax; religious institution; exemption)

Dear Secretary Bennett,

Today, I vetoed House Bill 2446, which would have expanded the scope of the existing tax exemption for religious property to include vacant land held by a religious association or institution. I am concerned that the bill goes beyond simply clarifying the tax treatment of vacant land held by organizations that already qualify for the existing religious property exemption. Instead, a number of undefined and vague terms could cause more confusion in our system despite the intent to clarify.

I appreciate the desire to create consistency across counties in the tax treatment of vacant land held by religious institutions but legislation is not necessary to create that consistency. Current statute appears to be sufficient to allow several county assessors to administer the law in the manner intended by this legislative proposal. The Department of Revenue can develop guidelines for county assessors to follow that will achieve the same goal of consistency without increasing the number of taxpayers that qualify for the exemption.

These concerns are among the primary reasons I vetoed HB 2446.

Sincerely,

A handwritten signature in cursive script that reads "Janice K. Brewer".

Janice K. Brewer  
Governor

cc: The Honorable Andy Tobin  
The Honorable Andy Biggs  
The Honorable Justin Olson