

Public
Recreation
and the
Cigarette Tax
in New Mexico



DIVISION OF RESEARCH
DEPARTMENT OF GOVERNMENT
UNIVERSITY OF NEW MEXICO

"... the place where the funds are expended is not important. The controlling factors are that the county funds must be spent in such way that county juveniles will receive the benefit of the recreational facilities so provided by the funds. It is incumbent upon the county commissioners to control the expenditure of such funds so that the county funds are used for the juveniles of the county. The county commissioners cannot make a donation of county funds to any recreational facility unless they have such control of the facility as would insure the use of such facility to benefit county juveniles."¹⁷

The legal status of park-recreation commissions operating under the 1945 Act was raised in 1956. The Attorney-General ruled that the governing bodies could not turn over the expenditure of such funds to any body that was established under the Playgrounds and Facilities Act.

"... the tenor of the Act (1955) is such that it is incumbent upon the respective governing bodies of the city and county that they see and supervise the expenditure of such funds . . . They are responsible for seeing that such funds are used exclusively for juvenile recreation facilities . . . The governing bodies . . . do not have the right to turn the expenditures of these funds over to any kind of board and allow such board to spend the same as they see fit under their power as a park and recreational board. . . . There cannot be an indiscriminate release of the control of the expenditures of these funds by the governing bodies of a county or municipality."¹⁸

The utilization of the juvenile recreational fund was discussed in four written opinions. The Attorney-General declared that since a "well rounded program included activities for both mind and muscle," funds could be used for municipal or county libraries, or for a librarian whose principal function was to teach children.¹⁹ Direct contributions to local organizations in their private capacities, such as Girl Scouts and the Salvation Army, were prohibited. Funds could be spent for recreation facilities in a municipally owned community center.²⁰ They could be used for a county or city swimming pool operating as a "public utility" under a fee system.²¹

The overlapping and similar activities of the Department of Education and the New Mexico Commission on Youth prompted the Superintendent of Public Instruction to ask the Attorney-General for a clarification of responsibilities and duties relative to recreation. The Superintendent wanted to know if the recreational functions of the Commission on Youth were restricted to delinquent and dependent youth; if the commission could investigate recreation in public schools, organize recreation commissions or councils, and advise on the administration and use of the cigarette tax.²² The opinion did not relieve the tensions and uncertainties at the state level. The Attorney-General ruled that the commission had power to form city and county recreation councils and that such councils could recommend pro-

grams for all youth. The Commission on Youth could investigate all types of public facilities, including the schools, and recommend recreation programs to "the Attorney-General, the Legislative Council, any state correctional department, and to the Governor." Neither the Commission on Youth nor a recreation council formed by the commission could advise cities and counties on policies and regulations pertaining to the cigarette tax; they could not receive or disburse funds governed by the 1945 Playgrounds and Facilities Act.²³

The Assistant Attorney-General explained to members of the Governor's Conference on Recreation, March 17, 1956, there was considerable confusion about the intent of the legislature.

"First of all, the act states that the fund is produced for juvenile recreational facilities and salaries of instructors and other employees necessary to the operation of such juvenile facilities by the various counties and municipalities. Now, if we use this definition, we could say this means strictly juvenile recreation and that's that. But we move along and later in the same section, the statute says the money is to be used exclusively for recreational facilities and salaries . . . necessary to the operation of such juvenile facilities primarily suitable for juveniles, but with the further qualification, that adults may not be excluded from a facility suitable for both. Later on in the act, referring to revenue bonds, we find the term 'any recreational facility.' You can see we have a problem. We can't select one term and say that the legislature intended to use that one definition in preference to some other. But it has been our general interpretation that the legislature intended this money to be used for recreational facilities which were subject to use by juveniles without any question. They may be used equally by adults."²⁴

It was noted during the conference that funds could be spent for almost any kind of recreational activity such as fishing, hunting, craft, music, story telling, reading, wood carving, painting, and square dancing as well as individual and team games and sports. "If the commissioners (city and county) want to put fish in a fishing hole, or build a swimming pool, or do any number of things, they have the legal right to spend it that way."²⁵

Office of the State Comptroller

Numerous requests for information and rulings flowed into the State Comptroller's office. He advised that all funds (juvenile recreation, revenue bonds, interest, swimming pools) must be budgeted for the tax commission and if this had not been accomplished for 1955 and 1956, adjustments would have to be approved by the comptroller. He disapproved the transfer of recreation funds to other funds; refused a salary increase for a city librarian;²⁶ disapproved expenditures for road work into a recreational area; agreed the law did not prevent municipalities from spending money in a cooperative program with

the schools; insisted that funds could not be turned over to schools, private agencies, recreation commissions, councils or committees;²⁷ spelled out written and contractual agreements,²⁸ and ruled that the funds could be spent on land owned by Indians, school districts, the state or federal governments. He stated that, in his opinion, funds could be expended for the acquisition and purchase of land and recreation areas; fees for planning and architectural services; repairs, alterations, improvements, and additions to existing indoor and outdoor facilities, but not for members of boards or for legal notices. It was appropriate to spend money for in-service training, institutes, conferences or recreation consultants for surveys, programs or administrative services.²⁹ The State Comptroller found it necessary in a few instances to investigate local practices in order to verify the legality of specific expenditures and to protect the *Juvenile Recreational Funds*.

These and other opinions reflected close coördination between the offices of the Attorney-General and the Comptroller. Neither office, however, had access to a professional recreationist who was responsible for analyzing policies, regulations, and practices and making recommendations to state agencies about the cigarette tax act or any aspect of recreation.

The Department of Education

The Director of the Division of Health, Physical Education and Recreation, Department of Education, and the Executive Secretary of the New Mexico Commission on Youth performed duties that involved the utilization of earmarked funds.

The 1955 Act added new functions, albeit secondary, to the long-time interests of the Department of Education in many phases of recreation from reviewing plans for auditoriums and playfields to setting standards for the instructional program.³⁰ The director of the division advised school administrators about the potentialities of the cigarette tax and sound practices in planning, organizing and managing school-city programs;³¹ provided current information on tax collections, local and state developments and reference materials;³² examined recreation programs in local school districts;³³ initiated exploratory conferences with colleges and universities;³⁴ organized area institutes;³⁵ conducted short-time local surveys;³⁶ and recommended programs, standards and guides to the Superintendent of Public Instruction and the State Board of Education.³⁷ Some of these activities were undertaken because of written and verbal inquiries from school personnel; others enabled the division to fulfill the leadership role of a modern Department of Education. They represented the "poten-

tials" in recreation state-wise, such as land-use, the development of natural resources,³⁸ and the formation of a state advisory committee on recreation.³⁹

The State Board of Education's adoption, August 6, 1956, of its first official statement of policy signified the department's growing concern about school-city-county relationships and local practices growing out of the 1955 Act.

"The New Mexico State Board of Education believes that providing instruction in the worthwhile use of leisure-time activities during and after school is one of the principal objectives of the public schools. This goal can be realized more effectively by planning, constructing and operating the schools as neighborhood and community centers, and by providing for the maximum use of classrooms, park areas and playfields for after-school, year-round activities for all children and youth and community groups. Therefore, we urge school superintendents, city and county officials to coordinate their efforts in acquiring and designing facilities, and in formulating legal agreements for the fullest use of such school-community centers for educational and recreational programs."⁴⁰

New Mexico Commission on Youth

The Executive Secretary of the New Mexico Commission on Youth, whose statutory duties were directed, mainly, to matters of juvenile delinquency, assisted with the organization of youth or recreation councils, consulted with local officials and civic leaders, provided information on recreation expenditures, budgets, tax collection and the 1955 law; participated in conferences sponsored by state associations, judicial districts, and local organizations, and prepared guides pertaining to *Juvenile Recreational Funds*.⁴¹ Whereas the Commission on Youth memoranda were addressed to mayors, city managers, county commissioners, treasurers, park-recreation departments, and commissions, the Department of Education newsletters were sent to school superintendents, directors of instruction, principals, directors, and teachers of physical education and recreation.

The written materials originating in these two agencies agreed, basically, on the wisdom of employing professionally trained personnel; initiating community studies; preparing master plans; providing diversified year-round programs for all ages; formulating official policies; making long-range financial plans; and encouraging citizens to participate in all phases of the local program.

Office of the Educational Budget Auditor

The influence of the Educational Budget Auditor was felt in many directions even though the *Juvenile Recreational Funds* were budgeted only by incorporated areas and counties. He advised super-

intendents on how to include expenditures for recreation purposes under the direct charge and maintenance budgets. The approval or disapproval of contractual agreements by cities and counties depended, in many cases, upon provisions by the schools for personnel, rental fees, heat, light, janitorial services, repairs, equipment, supplies, in-service training, travel expenses, etc. Although all the superintendents were accustomed to spending funds, with few restrictions, for athletic programs, the Educational Budget Auditor was often instrumental in adding recreation items to the budget. Actually, the degree of participation by the schools in community-wide recreation ventures depended to a large extent on the interest and vigor of the school superintendent and the Educational Budget Auditor in interpreting and supporting such programs.

The Educational Budget Auditor, who was appointed by the Governor and occupied a semi-independent position,⁴² was not obliged to implement recreation policies or administrative regulations approved by the Department of Education or the State Board of Education. The principal conflicts, however, arose more frequently with local superintendents than with the educational budget auditor.

The exclusion of the schools from the 1955 Act produced some important psychological reactions. Why, some asked, should the schools assume any major responsibilities since the cities and counties were getting the funds? Why should they expand a recreation program when school officials were seldom represented on local park-recreation commissions or consulted about their plans? This attitude, while understandable, increased the difficulties of attacking problems on an area-wide basis.

Several state officials recognized the significance of coordinating local plans. The State Comptroller, for example, explained to members of the governor's conference his desire to give top priority to community planning.

"There is one thing I will try to do in my office that will stimulate planning at the county and municipal level. When the budgets are submitted each year, I am going to require that they show what the recreation fund is being used for; that is the specific items for salaries, construction, bonds and other purposes. This will have the effect of forcing local officials to consider carefully how the money is going to be spent before it is spent. But I cannot stimulate planning all by myself. I have attended a number of budget hearings and I fail to find at most of them anyone representing the local taxpayers. Since you are interested in recreation, I suggest that you attend your city and county budget hearings. Be sure that the budgets provide for the effective use of the cigarette tax funds."⁴³

The Assistant Attorney-General at the same conference warned about the wastefulness of uncoordinated activities:

"The main thing that we all should consider irrespective of our positions as state, county, municipal, school or members of civic organizations, we must cooperate in our efforts to develop recreation. There is not enough money in any of these funds to allow cities, counties, schools to duplicate facilities and duplicate programs; unless we do cooperate and coordinate our plans, the money won't go around. We'll end up with a lot less than we should have."⁴⁴

The absence of recreation directors in all but a few school systems meant that budgets were prepared by school administrators with little, if any, technical advice in community-school recreation. Nor were professional workers available for budget hearings. The same situation prevailed in all but two counties and a few cities. These circumstances called attention to the value of a state recreation office that would encourage the most economical use of the funds without sacrificing the quality of the program.

The Governor's Advisory Committee on Recreation

The appointment by Governor John F. Simms of a Governor's Advisory Committee on Recreation climaxed several years' efforts to gain for recreation the official status achieved by other branches of state government, and to call attention to the unusual significance of leisure-time pursuits in New Mexico's social, economic, and cultural life. The fourteen persons, who were selected on a geographical basis, encompassed the particular interests of counties, cities, schools, women's groups, the medical, architectural, legal and recreation professions, youth, park-recreation commissions, and two state agencies.⁴⁵ The committee at its first and only meeting (September 20, 1956) reviewed the status of recreation, especially the cigarette tax, outlined its objectives, and agreed upon an immediate program.

The broad purposes of the committee were set forth in the Governor's letter to committee members:

"The purpose of the Committee will be to advise the Governor and other appropriate officials regarding policies, programs and plans affecting the present and future development of all phases of recreation for children, youths, and adults. The Committee will serve also as a clearing house for information on recreation for all concerned state agencies."

The Committee agreed that in order to fulfill these objectives, it should attempt to identify the responsibilities of state agencies in the area of recreation, exert leadership in state-wide planning for the most constructive use of the state's resources, develop a technique for coordinating the functions of state agencies, and advocate the growth of sound and inventive programs.

After weighing the experiences of fourteen months with the ciga-

rette tax, the committee concluded that: too few communities were willing or able to formulate a plan before spending money; too many were neglecting factors of leadership, operation and maintenance in the construction of facilities; the average program concentrated on competitive sports for boys, particularly softball leagues during the summer months; and few of the local councils or boards were seeking additional sources of revenue. The plus side of the ledger showed that earmarked funds stimulated the organization of local commissions and committees, the employment of full-time qualified personnel, master planning, and the introduction in a few communities of rich and varied programs. Committee discussions disclosed three significant facts emanating from the 1955 Act: (1) cities and counties had vastly different problems; (2) the majority of local officials wanted and needed the services of some state agency; (3) a full-time recreation specialist should be available to state officials.

The committee appointed a subcommittee to review all legislative measures pertaining to recreation since the state legislature would convene January, 1957. It authorized the chairman to discuss with the Governor the possibility of obtaining money sufficient to employ a full-time secretary. It also empowered the chairman to undertake exploratory discussions with the Economic Development Commission and the New Mexico Land Resources Association about land-use studies and research in the economic aspects of recreation. A proposal to ask the governor to create an inter-agency council on recreation was set aside until the committee could meet with heads of agencies to review activities in the area of recreation. It appeared that some thirteen agencies were involved in recreation: the departments of health, game and fish, welfare, education; the agricultural extension service; highway, youth, economic development and park commissions; tourist bureau; land office; library board, and the state museum.⁴⁶

There were no further meetings of the committee despite its hopeful beginnings and ambitious projects. The chairman resigned with a change in governors following the 1956 November election. It has been debatable since that time whether a new committee would be appointed, another plan adopted, or the subject dropped.

Inter-Agency Conferences

A possible forerunner of an inter-agency council appeared in 1955-56.⁴⁷ Spokesmen for the State Park Commission, Game and Fish Department, Tourist Bureau, and the Highway Department met with the Economic Development Commission in 1955 to discuss way-side parks, state park pilot projects at Conchas and Bottomless Lakes,

and the Oklahoma development program. The State Park Commission appeared before the Economic Development Commission at a later time seeking support for a larger appropriation and the passage of a new park commission bill.

Looking backward over a period of years from 1945 to 1955, substantial developments had taken place in recreation in state government in New Mexico: the passage of local enabling legislation; the initiation of a state collection system of earmarked funds (while the legislature was de-earmarking other funds); activation of the State Park Commission; creation of the New Mexico Commission on Youth and the Economic Development Commission; extension of facilities by the Game and Fish Department; the appointment of a full-time director of Health, Physical Education and Recreation in the Department of Education; the appointment of a State Advisory Committee; and the first attempt of a few state agencies to exchange information about parks and recreation.

PART IV

Prospectus for Recreation in New Mexico

The formulation of a state recreation policy is an urgent matter for New Mexico. This conclusion is inescapable considering the nature of developments in the last few years and the future demands for leisure-time programs by residents and travelers in the Land of Enchantment. Such a policy, arrived at after a scientific survey and thorough discussions would embrace the passage of legislation, the preparation of a state-wide master plan, a ten year development program, and action by the Governor.

State and Federal Legislation

Concrete proposals by civic leaders and organizations have been occurring with more frequency in the last few years, particularly since 1955, with reference to parks, recreation, the cigarette tax, community planning, and the functions of state agencies.

The New Mexico Conference of Social Welfare at its sixth annual conference, October, 1956, approved a resolution calling for the creation of a state recreation commission with a full-time, professionally qualified director, and sufficient budget and staff to furnish consultation services in planning and programming for state and local agencies and community organizations.⁴⁸ Representatives of five institutions of higher learning recommended, November 21, 1956, that the 1955 Act be amended so that 2 per cent of the *County and Municipality Recreational Fund* could be used for the establishment of a central recreation office that would act as a clearing house and render advisory services.⁴⁹ A resolution, favoring an amendment to the act making it possible for the governing board of any city or county or any board designated by the governing bodies to spend juvenile recreational funds, was approved, February, 1957, by the College Section of the New Mexico Health, Physical Education, Recreation Association, the Legislative Committee of the New Mexico Recreation Association, and the New Mexico Council on Youth Fitness.⁵⁰ These organizations, at the same time, urged Governor Edwin L. Mechem to include in the executive budget a sum of money sufficient to employ a full-time trained recreation officer who would be attached to the state comptroller's office.⁵¹ Several persons attending the Governor's Conference on Recreation underscored the immediate need for a full-

time recreation adviser who would offer communities first-hand information, assist with community planning, locate trained personnel, conduct training conferences, and prepare technical materials.⁵²

The Department of Education attempted to harmonize the 1945 and 1955 Acts by sponsoring in the 1957 Legislature Senate Bills No. 243 and 244, drafted by the Legislative Council Service. The main purpose was to restore the powers of school districts that had been taken away in 1955.⁵³

A bill with far-reaching consequences in recreation and park development was introduced by Senator Gordon Melody. Senate Bill 272 considerably broadened the powers, duties, authority, and jurisdiction of the State Park Commission. It granted the commission power to prescribe rules and regulations; acquire real and personal property; issue revenue bonds; acquire, construct, maintain, lease and rent facilities; impose fees, tolls and charges; appoint local advisory committees for each of the state parks, recreational areas or memorials, and control of state parks, lakes, and recreation areas. (A state park was defined as "any land, site or object primarily of recreational value, or of cultural value because of its scenic, historic, archaeological, scientific, or other distinctive characteristics or natural features.")

The authorization of an *official state plan* by the Park Commission was a salient feature of the bill. The conjunctive aspects of parks and recreation were set forth clearly in section 4-9-6.

"It is the duty of the commission to make investigations and carry on such research relative to the natural resources of the state . . . and to prepare and adopt an official state plan for the purpose of recommending such measures for the protection, conservation, control, use, increase, enjoyment, and development thereof, as will, in accordance with present and future needs, create conditions more favorable to economic security and the comfort, safety, health and convenience of the people of this state. The commission shall also be concerned with the development of public recreation as related to such natural resources and shall have control and supervision of such parks, lakes, and areas of recreational, scenic or historic significance as may from time to time be acquired by it under the provisions of the Park Commission Act. The official state plan, together with the accompanying maps, plats, charts and descriptive matter, may include, among other things, the general location, character and extent of state parks and recreational areas, lakes, streams, water impounded for recreational purposes, and methods for the better usage of public lands, structures, facilities, buildings and other public works which for any reason fall appropriately within the scope of the commission's plan or purpose, provided that before the adoption of such official plan or any proposed part thereof, the same shall be submitted to any state agency affected thereby for its advice and recommendations."

The bill provided for the appointment of a five membered commission with four year staggered terms (excepting the state highway

engineer), including one "with experience in educational or recreational fields." The commission was responsible for appointing a director "fully qualified by training, experience, and executive ability to perform the duties of his office."

Prior to its passage in the Senate, 25-0, and in the House, 63-0, the commission was stripped of its power to exercise the right of eminent domain. Despite its overwhelming endorsement by the legislators and organizations throughout the state, it was vetoed by the Governor.

Recreation forces had been weakened during this period of time because opinion was divided about the wisdom of campaigning for the establishment of an independent commission or assigning recreation functions to an existing agency. Those who favored the latter could not agree on the agency.

The Congress has responded to an up-surge in leisure-time interests by considering an increasing number of bills each session that impinge upon physical resources (forests, parks, public works, wildlife) or human resources (recreation services, programs for youth). The Senate of the 85th Congress witnessed the introduction of two bills, S. 846 and S. 2409, spanning these areas. The former, sponsored by Clinton P. Anderson, New Mexico, Arthur Watkins, Utah, and four other western Senators, proposed the creation of a national Outdoor Recreation Resources Commission, and an Advisory Council, to undertake a nation-wide inventory and evaluation of outdoor resources and opportunities provided by federal agencies, state governments and private organizations.⁵⁴ This Commission was directed by the language of the bill to "recognize the lands, waters, forest, rangelands, wetlands, wildlife, and such other natural resources that serve economic purposes also serve to varying degrees and for varying uses outdoor recreation purposes, and that sound planning of resource utilization for the full future welfare of the Nation must include coordination and integration of all such multiple uses." The bill required the Commission to report to the President and the Congress December 31, 1959, on the "amount, kind, quality and location of outdoor recreation resources and opportunities" required in 1976 and 2000, and recommend policies and programs that should be adopted by each level of government and by citizens organizations. A section breaking new ground authorized the commission to make direct grants to the states to enable them to participate in the inventory.

Senator Anderson observed in his opening speech on the bill that the "nation is confronted with a twofold situation. First, outdoor recreation activity is increasing at an accelerated rate. This has been caused by increases in population, more leisure time, and better

modes of transportation. . . . In all phases of outdoor activities the trend is rising toward greater participation. We are happy to see this increase in activities, but this brings us to the problem at hand. The space and resources upon which outdoor recreation depends are diminishing. The growth of our cities, highways, and industry have taken their separate tolls. More intensive utilization of all other products and resources of our lands and waters has made its force felt also. Of course, we do not propose that such elements of progress be slowed. However, we do suggest that the solution to the problem of greater outdoor recreation demand and diminishing resources requires that we plan wisely to obtain the fullest utilization of our resources for the future."

Senator Richard L. Neuberger's bill, S. 2409, similar to one introduced in succeeding Congresses since 1946, provided for the establishment of a Federal Recreation Service in the Department of Health, Education, and Welfare, and a National Advisory Board. The Service was authorized to provide technical and advisory services in community recreation, conduct research, assist agencies in determining and meeting public needs for recreational services, and to cooperate with federal agencies and the states in planning such services.

New Mexico will have to get its house in order before it can participate as a partner with the federal government in reviewing and utilizing natural resources or take advantage of federal services or grants.

State Park and Recreation Commission

A logical next step for the rounding out of a sensible and progressive program would be the creation of a single State Park and Recreation Commission. This approach in view of the circumstances seems to be prudent and practical.

It is impossible to make any clear cut distinctions between recreation and park functions. Although each possesses some unique features, there is an underlying and essential element common to both: the relation of people to land, to water, to facilities for leisure-time purposes. This factor partly explains the success of local park and recreation commissions in the state in the last ten years. The single commission or advisory committee was a workable, functional arrangement, and it was effective in warding off jurisdictional disputes. This is a persuasive argument for a state park and recreation commission if local experiences can be applied to state government.

The single commission offers another advantage to local governing boards, park and recreation commissions, and voluntary agencies because it is easier and more satisfactory to work with one body of

officials. Moreover, it is not uncommon to find two agencies working at cross purposes in a single community when they offer advice in inter-related fields.

The merits of a single agency from the financial standpoint are apparent since the cost of staffing and operating one office is considerably less than two. This is an attractive feature inasmuch as all of the state agencies and institutions have been clamoring for increased appropriations and recent legislatures have been hard pressed to provide the funds. (Legislators have also been voicing strong objections to the proliferation of independent boards and commissions.) It is probable that a compromise on a single agency would encourage a balanced growth in these two sectors of state government. There is no assurance, obviously, that two agencies would share, equally, in the blessings bestowed by the legislature every two years. And vigorous in-fighting by each agency for a larger slice of the pie could be injurious to both agencies. This would be particularly true if a revision of the 1955 Act allowed a percentage of the funds to be used for administrative purposes by a state agency. The conflicts that have arisen in the past over the jurisdiction of the Commission on Youth might be easily resolved if the recreation functions were transferred to a park and recreation commission—a more appropriate agency than one specializing in juvenile delinquency, the juvenile courts, and correctional institutions.

The advocates of a separate recreation commission claim that the basic objectives of recreation would be submerged in the consolidation. This has occurred, to be sure, in some states; in others it has not. Actually, the results depend upon a number of variables, such as the recreation provisions in the bill, the selection of a park-recreation director, and the ability of organized groups to influence public opinion.

A revision of the 1955 Act is two sided: it involves not only the objectives to be accomplished in state government, which have been discussed, but adjustments beneficial to local officials. A review of the first year's operation of the Act showed that city, county and school officials were harassed by many annoying problems. Summarized, briefly, they appeared to be:

- a. The use of a formula for the allocation of funds that is based on the number of cigarettes sold rather than population;
- b. The indefinite status of recreation for those over twenty-one years;
- c. The disparities between cities and counties, and among the counties which aggravate the differentials that already exist in different sections of the state;

- d. Depriving governing boards of their power to delegate recreation functions to boards, commissions or school districts;

- e. The elimination of school districts as joint, legal, partners in the administration of recreation;

- f. Lack of technicians and technical information within the community.

Any minor or major revisions by the 1959 legislature should be approved only after a careful study of these problems. Experienced recreation personnel should be invited to offer solutions, particularly since they were overlooked in 1951, 1953, and 1955.

A Master Plan and Ten Year Development Program

New Mexico had a blueprint twenty years ago for park, parkway, and recreational-area development.⁵⁵ The blueprint was shelved and the principal recommendations ignored despite their timeliness and value. The state, by doing so, lost an unusual opportunity to capture leadership in a field combining economic and social assets. Many states in the meantime—California, Texas, Oklahoma, Arkansas—forged ahead with plans and projects.⁵⁶ New Mexico can still hope to challenge the competition of nearby states *provided* it undertakes an up to date survey, prepares a master plan, and initiates a program of action for the next ten years.

There are three aspects of recreation development that are peculiar to New Mexico: the extent and character of the state's natural wealth, its economic value to business and community life, and its cultural and historical heritage. The state is richly endowed with a variety of physical resources that are chiefly recreational: wooded areas, canyons, cliffs, peaks, views, rivers, petrified forests, lava beds, craters, ice caves, fossils, sand dunes, and cacti. The most promising and available sites should be preserved before they are lost to the public in the rugged struggle for domination of the state's land and water resources. Some potentially fine areas can be located only after a survey. Many, however, are identifiable and can be acquired, conserved, controlled and developed with the establishment of a basic land policy. Recreation assets excel in the Cimarron, on the shores of the Rio Grande River, the Red Cliffs, Hermit's Peak (with one of the finest trails in the west), the Pecos, Sangre de Cristos, the White Mountain, and the Canadian River canyon—to mention a few. New Mexico, aside from its natural beauty is, a melting pot of many cultures and the scene of impressive historical events. The intriguing land of the *conquistadores*, Indians, cowboys, ghost towns, cattle trails, and forts offers unparalleled adventures for the recreation seeker.

A survey report prepared for the Economic Development Commission in 1955 contained some pertinent observations and recommendations.⁵⁷ According to George W. Hubley, Jr., the researcher, New Mexico is primarily a supplier of raw materials, but "it is secondarily a vacation land and can expect to attract an ever increasing number of tourists each year provided that its tourist facilities keep pace with those of other states. . . . Further promotion of the tourist trade, possible new approaches in promotion, appear to be the most certain means of promoting the economy." What is more obvious as a "new approach" than the adoption of a state-wide master plan for present and future development of parks and recreation? A strong plea was made in the report for attracting new businesses and industries by providing adequate community facilities such as playgrounds, parks, schools, and hospitals. A community's initial investments in these services are a decisive factor in the location of a business.

The following recommendations which were submitted to the Economic Development Commission would, if implemented, lay the ground work for a state-wide park-recreation development program:

1. A survey by a task force and a report on long-range objectives for public and private development.
2. The completion of a topographic mapping survey of New Mexico by 1965, preliminary to preparing special-purpose maps.
3. The establishment of a division of community services to encourage the creation and activation of local planning commissions, and to assist with community facilities surveys and planning.
4. A survey to determine the feasibility of encouraging the development of state-owned tourist facilities financed by the sale of revenue bonds.
5. Cooperation with state, regional, and federal agencies in initiating and expanding basic investigations of natural resources.

Three bills, introduced in the 1957 state legislature, would have accelerated community planning and stimulated park and recreation projects. House Bill No. 157, which passed the House 61-0 and the Senate 27-0, authorized the Economic Development Commission to assist city, county or joint planning agencies, and enabled communities under 25,000 population to obtain federal funds for planning studies. House Bill No. 158, approved in the House 62-0 and the Senate 17-0, permitted cities of 25,000 population and over to join with counties for planning purposes and enabled joint planning bodies to receive federal funds. Senate Bill 211, which passed the Senate 27-5 and the House 56-2, made it possible for cities to receive federal funds for clearing slums and blighted areas and redeveloping such areas for

private and public purposes, such as business, industry, residences, parks, playfields, schools, civic centers, highways, community centers, etc. Although Governor Edwin L. Mechem vetoed all three bills, it is doubtful that any real progress can be achieved without such legislation. The majority of communities cannot undertake inclusive surveys, prepare a master plan or embark on large-scale community improvement projects without financial assistance from the federal government.

A State Advisory Committee

The primary weakness that prevails in the field of recreation is the absence of any connective tissue between recreation and state government. Only the state legislature in the long run can provide the link, elevating public recreation to the position enjoyed by other branches of state government. The legislative process could be hastened, however, by the appointment of a State Advisory Committee as an intermediate step, which could chart a course of action for the 1959 legislature. Appointed by the Governor on a bipartisan basis, and commissioned to report to the Governor and the legislature well in advance of the session, the committee could take the initiative in analyzing all legislative proposals, obtaining drafts of bills, and organizing public support for policies and programs adopted by the committee. The calibre of persons appointed to the committee, representing both park and recreation interests, would determine the quality of its work and its skill in winning friends and influencing legislators.

Conclusion

The significance of the cigarette tax in New Mexico will be misunderstood if it is thought of only as an unusual way to finance a function of local government. The tax signifies, more importantly, a desire to give acceptance to public recreation as a normal, desirable, and necessary function of government.

In a matter of ten years, recreation and leisure-time programs have emerged from an obscure position in local and state government in New Mexico to one commanding the attention of local officials, educators and groups in every part of the state, and elective and appointive officials in the state capitol.

A phenomenal advance in recreation is predicted for the latter part of the twentieth century. Fast moving events, such as metropolitanism, the growth and changing character of the population, atomic power and automation, foreshadow a vastly different way of

life: one in which leisure is a paramount issue. Leisure for what purpose? This issue could reach overwhelming proportions in the event that automation leads to an abundance of leisure for millions of people instead of increasing the nation's productive capacity.

These circumstances have a forceful bearing on the orthodox concepts and practices that are dominate in public recreation. It seems likely that many of the hypotheses and conventional methods will be outmoded and ineffectual. The advent of an age of leisure provokes drastic re-thinking about "supervised" recreation; the selection and design of structures; acquisition of open spaces; the involvement of land, water and people; the content of "recreation"; community, state, and regional planning; education for leisure; and the particular responsibilities of the various units of government.

New Mexico, recreationally speaking, is at the juncture of two major highways. It can be satisfied with the achievements of the last few years, adhere to traditional patterns, and fix its future hopes on obtaining larger sums from the cigarette tax. Or it can choose to open up an expansive recreational frontier. As Ross Calvin observes in *Sky Determines*: The land of desert, mesa and mountain is a paradise for sport and recreation. It is a paradise, however, that can only be conserved and developed with planning, foresight, and recreation statesmanship.

APPENDIX I

FOOTNOTE REFERENCES

1. Playgrounds and Facilities Act. *New Mexico Statutes, Annotated*. Art. 4, Sections beginning 6-4-2.
2. Dorothy I. Cline and K. Peterson Rose, *Recreation Administration in New Mexico* (Albuquerque: Division of Government Research, Department of Government, University of New Mexico, July, 1948).
3. *This is How Public Schools Are Financed in New Mexico—A Know Your Government Report of the New Mexico Taxpayers Association* prepared in cooperation with the State Educational Budget Auditor (Santa Fe, April, 1955), and *The Public School Finance Problem in New Mexico* (Albuquerque: SPOTLIGHT For Better Education, Journal of the New Mexico School Boards Association, Volume two, January-February, 1957, No. 4-5).
4. Letter from Samuel Z. Montoya, former member of the Santa Fe City Council, May 24, 1957.
5. *Laws of New Mexico, 1951*. Chapter 92.
6. *Beatty v. City of Santa Fe*. 57 NM 759.
7. *Alamogordo* (\$11,243.86); *Belen* (\$1,258.29); *Clayton* (no figure); *Eunice* (\$4,680.00); *Gallup* (\$15,600.00); *Hobbs* (\$35,000.00); *Jal* (no figure); *Las Cruces* (\$18,101.64); *Las Vegas* (no figure); *Lordsburg* (\$3,835.78); *Lovington* (no figure); *Portales* (\$5,410.68); *Roswell* (\$27,399.36); *Ruidoso* (\$2,132.00); *Silver City* (\$6,281.58); *Socorro* (\$1,534.70); *Tatum* (\$7,453.42); *Tucumcari* (\$5,332.80).
8. The Attorney-General in a letter to the Legislative Council Service, June 10, 1955, declared local ordinances adopted under the 1953 laws were repealed in 1955.
9. *Laws of New Mexico, 1953*. Chapter 151.
10. *A Study of Public Recreation in New Mexico Municipalities*. 1953. New Mexico Recreation Association. Ed. Dorothy I. Cline.
11. Office of the Attorney-General. Opinion No. 5462, November 30, 1951; opinion no. 5866, December 8, 1953.
12. *Laws of New Mexico, 1955*. Chapter 263, amending *Laws, 1943*, Chapter 95.
13. Earmarked funds allocated to counties and incorporated areas from the County and Municipality Recreational Fund, State Treasurers, July 1, 1955—June 30, 1956. (Appendix II).
14. *Hobbs*, ordinance no. 390, September 8, 1953; *Gallup*, ordinance no. 10-107, January 30, 1957; *Las Vegas*, ordinance no. 703, September 7, 1955; *Farmington*, ordinance no. 266, June 28, 1955; *Albuquerque*, ordinance no. 1077, January 20, 1956, amending ordinances 793 and 868; *Las Cruces*, ordinance no. 303, March 19, 1953; *Socorro*, ordinance no. R1, April 20, 1956; *Silver City*, chapter 3, beginning 1501.
15. *Bernalillo County*. Resolution, May 5, 1952.
16. See *Lea County Program Planning, Rural Youth Recreation*. Lea County Advisory Board on Rural Youth Recreation. November 1956. C. R. Crossley, Chairman, Maljamar.

17. Office of the Attorney-General. Opinion no. 6459, June 6, 1956.
18. Office of the Attorney-General. Opinion no. 6466, June 13, 1956.
19. Office of the Attorney-General. Opinion no. 6173, May 30, 1955.
20. Office of the Attorney-General. Opinion no. 6253, August 15, 1955.
21. Office of the Attorney-General. Opinion no. 6464, June 13, 1956, and opinion no. 6458, June 5, 1956.
22. Request by Mrs. Georgia L. Lusk, June 28, 1956.
23. Office of the Attorney-General, Opinion no. 6500, July 23, 1956.
24. *Report of the Governor's Conference on Recreation*, March 17, 1956, Santa Fe. Ed. Dorothy I. Cline (Santa Fe: New Mexico Department of Education, p. 12).
25. *Op cit.*, *Report of the Governor's Conference on Recreation*, p. 17.
26. Letter from Dan M. Smith, Jr., to the City Clerk, Las Vegas, March 1, 1956. "It appears the legislature intended this money to be used for salaries only when personnel are employed for the purpose of working primarily with a juvenile recreation program. . . . If the librarian were given additional duties that relate specifically to working with a recreation program in addition to operating the library, the expenditures might be justified."
27. Letter from Dan M. Smith, Jr., to the Director of Recreation, Albuquerque Public Schools, March 14, 1956, and to physical education teacher, Grants Public Schools, January 24, 1956.
28. Letters from Dan M. Smith, Jr., to the City Clerk, Belen, June 22, 1956, and February 17, 1956.
29. See: *Questions and Answers Pertaining to the 1955 Tax Law for Recreation Purposes*. Dorothy I. Cline, Director of Health, Physical Education and Recreation. (Santa Fe: Department of Education, November, 1955); *Juvenile Recreational Fund*. Larry W. Waterman. Bulletin No. 1, January 5, 1956; Bulletin No. 2, February 16, 1956. (Santa Fe: New Mexico Commission on Youth). These were based on written and verbal opinions of the Attorney-General and the State Comptroller.
30. See: *Physical Education and Recreation in the Elementary and Secondary Schools in New Mexico—A Report with Recommendations to the Superintendent of Public Instruction and the State Board of Education*, by the Production Committee of Health, Physical Education and Recreation. (Santa Fe: Department of Education, May 23, 1956, Dorothy I. Cline, editor). *History of Physical Education and Recreation*, 1931-1955, pages 1-4. Also *Handbook for Elementary Schools*, revised 1946, pages 29, 35; *Handbook for Secondary Schools*, revised 1953, pages 23-25; *Handbook for Junior High Schools*, 1956, pages 16-17, 19-20.
31. *Information Letter No. 1*, April 7, 1955; *Information Letter No. 2*, July, 1955. (Santa Fe: Health, Physical Education and Recreation Division, Department of Education.)
32. *Aids in Health, Education and Recreation*, Bulletin No. 1, February 1956. (Santa Fe: Health, Physical Education and Recreation Division, Department of Education.)
33. *Summary of Major Recommendations Relative to Physical Education and Recreation in the Elementary and Secondary Schools in New Mexico*. Findings of visits to eighteen school districts. (Santa Fe: Health, Physical Education and Recreation Division, Department of Education, June, 1955.)

34. *Report of One Day Conference of College and University Personnel on Public Recreation in New Mexico*. November 21, 1956. (Santa Fe: Health, Physical Education and Recreation Division, Department of Education.)
35. *Physical Education and Recreation in the Elementary and Secondary Schools in New Mexico*. May 23, 1956. Appendix III, a summary of the One Day Institutes in Physical Education and Recreation. Silver City, February 15, 1956; Gallup, February 23, 1956; Las Vegas, April 6, 1956.
36. *Report to the Town Board, Recreation Committee and the School Board, Carrizozo*, February 10, 1956, from Dorothy I. Cline. (Santa Fe: Health, Physical Education and Recreation Division, Department of Education.)
37. *Aids in Health, Physical Education and Recreation*. Bulletin No. 2 included a report of the activities of the division 1955-1957. (Santa Fe: Health, Physical Education and Recreation Division, Department of Education, January, 1957.)
38. Memorandum August 23, 1955, summary of conference with Oscar Jordan, Land Commissioner E. S. Walker, E. Baker, Bureau of Land Management and Dorothy I. Cline, pertained to the location and classification of lands with recreation potentials. The following minutes of the meetings of the Land Commissioner's Advisory Board contained important references to recreation: January 9, 1953; June 15, 1953; July 19, 1954; May 16, 1955; April 8, 1957.
39. *A Proposal for the Establishment of a Governor's Committee on Recreation*, a memorandum to the Superintendent of Public Instruction from Dorothy I. Cline, April 27, 1955; memorandum to Governor John F. Simms from Mrs. Georgia Lusk and Dorothy I. Cline, August 2, 1955; communications to Joe Bursey, Director of the Tourist Bureau, Lee Robinson, Director, State Park Commission, Homer Pickens, Director, Game and Fish Department, Robert Fox, Chairman, New Mexico Commission on Youth, August 3, 1956, concerning a state advisory committee and an inter-agency council.
40. Journal, State Board of Education, Minutes, August 6, 1956.
41. *Juvenile Recreational Fund*, Bulletins No. 1 and No. 2 (Santa Fe: New Mexico Commission on Youth.)
42. The 1957 Legislature created a Department of Finance and Administration which changed the powers and duties of the comptroller, auditor, educational budget auditor and legislative council. *Laws of New Mexico, 1957*, Chapters 3, 248, 249, 251, 252.
43. *Report of the Governor's Conference on Recreation*, March 17, 1956, Santa Fe. Page 11.
44. *Op cit.*, page 12.
45. The following persons were appointed to the Governor's Advisory Committee, August 2, 1956: Harold Lavender, Chairman, Raton; Robert Fairburn, Albuquerque; Dr. Charles Kettel, Gallup; Dr. Joe Dickson, Portales; Nick Rael, Santa Fe; Larry Waterman, Santa Fe; Enos Garcia, Taos; Mrs. Parker Kalloch, Jr., Albuquerque; Rolla Buck, Alamogordo; Mrs. K. Rose Wood, Santa Fe; Kermit Laabs, Las Cruces; Donald D. Hallam, Hobbs; A. B. Martinez, Jr., Santa Fe; Dorothy I. Cline, Albuquerque.
46. Minutes of Meeting, September 20, 1956. Governor's Advisory Committee on Recreation. The Capitol, Santa Fe. Harold W. Lavender, Chairman.
47. The 1948 state survey included the following recommendation:
"It is suggested that the governor take the initiative in calling together representatives of the state agencies performing recreation functions. It would be

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This study is publication No. 53 of the Division of Research of the Department of Government of the University of New Mexico. It is the policy of the Division to select for study contemporary subjects of importance to the people of the State, and to make the completed studies available to interested citizens and officials in New Mexico and elsewhere.

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PRIOR PUBLICATIONS OUT OF PRINT

1. THE STATE EDUCATIONAL SYSTEM, by Thomas C. Donnelly, 1946.
2. SOIL CONSERVATION, by Thomas C. Donnelly and Paul Beckett, 1946.
3. THE NEW MEXICO STATE BUDGET SYSTEM, by W. J. Parish, 1946.
4. NEW MEXICO'S TAXES, Rupert Asplund and Albert Nohl, 1946.
5. NEW MEXICO: YESTERDAY AND TODAY, by Frank D. Reeve, 1946.
6. SCHOOL ATTENDANCE AND COSTS, by Mullins and Fixley, 1946.
7. DIRECT PRIMARY, by Paul Beckett and Walter McNutt, 1947.
8. PROPERTY VALUES IN BERNALILLO, by E. H. Plank, 1947.
9. SCHOOL BOARD, by J. W. Diefendorf, 1947.
10. POPULATION OF N. M., by Paul Walter, Jr. and Ross Calvin, 1947.
11. PUBLIC LANDS IN NEW MEXICO, by Jack E. Holmes, 1947.
12. SYMPOSIUM ON THE PUBLIC LANDS, 1947.
14. PRESS LAW HANDBOOK, by Frederick C. Irion, 1947.
16. RECREATION, by Dorothy I. Cline and K. Peterson Rose, 1948.
17. STATE GOVERNMENT TODAY, by Roy V. Peel, 1948.
21. CONSTITUTIONAL AMENDMENTS IN NEW MEXICO—1949.
22. SURVEY OF LICENSING, by Frederick C. Irion, 1949.
23. CORPORATION COMMISSION, by Frederick C. Irion, 1950.
28. ALBUQUERQUE CITY MANAGER PLAN, by Dorothy I. Cline, 1951.
29. CONSTITUTIONAL AMENDMENTS—1951, by Charles B. Judah, 1951.
30. MUNICIPAL LAW MANUAL, by Frederick C. Irion, 1952.
34. CHILDREN AND THE COURTS, by Robert Emmet Clark, 1953.
38. CONSTITUTIONAL AMENDMENTS—1953, by Dorothy I. Cline, 1953.
39. APPORTIONMENT AND DISTRICTING, by Inez Bushner Gill, 1953.
41. MANAGEMENT PROBLEMS, edited by Allan R. Richards, 1953.
44. NEW MEXICO HOUSING, by Ximenes and Driggs, 1954.
45. MANAGEMENT AND EDUCATION, edited by Frederick C. Irion, 1955.
46. 1955 LEGISLATURE, by Frederick C. Irion, 1955.
49. THE 47TH STATE, by Judah and Irion, 1956.

Public Recreation and the Cigarette Tax in New Mexico

by
Dorothy I. Cline



DIVISION OF RESEARCH
DEPARTMENT OF GOVERNMENT
UNIVERSITY OF NEW MEXICO
ALBUQUERQUE, MARCH, 1958

the purpose of such a conference to establish a central and permanent clearing house of information on all matters relating to recreation. Participants in such an inter-agency council would have an opportunity to discuss policies, plans, regulations, and special problems. They could review current programs, analyze trends and refer specific recreation matters to appropriate agencies for further study. An immediate need is the establishment of an information service where important and useful reports, documents, books and other materials would be pooled and made available to all state agencies." Dorothy I. Cline and K. Peterson Rose, *Recreation Administration in New Mexico*. Page 23.

48. Resolution of the Sixth Annual New Mexico Conference of Social Welfare, Albuquerque, October, 1956:

"Whereas at least twenty state agencies, departments and commissions in New Mexico are engaged in some form of recreation services; and whereas there is increasing awareness of the need for organized recreation programs throughout the state; and whereas there exists growing need for coordination of efforts, facilities, objectives and services; it is, therefore, recommended by the New Mexico Recreation Association that the Twenty-third Session of the Legislature create a State Recreation Commission with a full-time, professionally qualified director of recreation and sufficient budget and staff to furnish guidance and consultation in recreation planning and programming to state, county, municipal and community organizations, public and private, engaged in recreation services to children and adults."

49. Resolution of the representatives of five colleges and universities, Santa Fe, November 21, 1956:

"We propose that the 1955 Cigarette tax be amended so that two per cent (2%) of the funds can be used for the establishment and maintenance of a central recreation office; that this act as a clearing house, distribute information and give consultation services at the request of local bodies."

This action was communicated to Don Hallam, Legislative Chairman of the Governor's Advisory Committee on Recreation.

50. Resolution adopted by the New Mexico Council on Youth Fitness, February 23, 1957, and approved by the College Section, New Mexico Health, Physical Education, Recreation Association, and the Legislative Committee of the New Mexico Recreation Association:

"This council favors an amendment to the 1955 cigarette tax act making it possible for the governing body of any municipality or county or any board designated by such a body to spend juvenile recreational funds and revenues from bonds secured for the juvenile recreational funds."

51. A resolution approved February 23, 1956, by the New Mexico Council on Fitness, the College Section of the New Mexico Health, Physical Education, Recreation Association and the New Mexico Recreation Association:

"We urge you [Governor Edwin L. Mechem] to include in the executive budget a sum sufficient to employ a full-time, professionally qualified recreation officer attached to the comptroller's office to take care of all matters pertaining to the cigarette tax act and juvenile recreational funds and policies."

52. Report of the Governor's Conference on Recreation. See comments of Waldemere Bejnar, page 13; Margaret Ford, page 14; "Action by the Conference," pages 27-30.

53. Senate Bills Number 243 and 244, introduced by R. C. Morgan, Appendix III.

54. S. 846, introduced January 25, 1957, was approved by the Senate Interior Committee and passed by the Senate. It remained in the House Interior Committee at the end of the session of the 85th Congress, August, 1957.

55. State Lands, Vol. 1. A synopsis taken from the "Survey of Laws, Management and Revenues," prepared by the state planning board under the direction of J. L. Rutledge, and submitted to Governor Clyde Tingley by S. R. DeBoer, state planning consultant, National Resources Board, Santa Fe, October, 1936; New Mexico Park, Parkway Recreational Area Plan, 1939.

56. California, for example, completed an intensive survey in 1956 under the direction of the Committee on Planning for Recreation and Park Areas and Facilities. It was financed by the Rosenberg Foundation, voluntary agencies and professional associations, and sponsored by several state agencies and the University of California. The following topics were included in the published guide: Recreation in California 1955-1975; the method used in developing a basic principle for planning recreation systems; space standards (neighborhood, community, city, region); implementation of the comprehensive recreation plan. California Committee on Planning for Recreation and Park Areas and Facilities. 1930 Waverly St., Palo Alto, California.

57. Report to the Economic Development Commission of a Survey. Santa Fe: George W. Hubley, Jr., November 15, 1955. References are made to pages: 7, 23, 24, 31, 37, 40, 57, 70-71, 190-112. A survey of parks and recreation was not included in this study. The Southwest Research Institute, San Antonio, Texas, transmitted to the Economic Development Commission, May 1, 1957, volumes I and II of the Southwest Resources Handbook. Neither volume, unfortunately, contained specific data concerning parks and recreation.

APPENDIX II

EARMARKED FUNDS ALLOCATED TO COUNTIES AND INCORPORATED AREAS FROM THE COUNTY AND MUNICIPALITY RECREATIONAL FUND, STATE TREASURER, JULY 1, 1955-JUNE 30, 1956

County or Incorporated Area	Total Earmarked Funds	County or Incorporated Area	Total Earmarked Funds
BERNALILLO COUNTY	\$ 15,064.95	GUADALUPE COUNTY	\$ 1,182.16
Albuquerque	161,605.60	Santa Rosa	2,721.52
		Vaughn	1,393.07
CATRON COUNTY	1,990.53		
CHAVES COUNTY	3,952.72	HARDING COUNTY	75.56
Roswell	34,269.53	Roy	646.31
Dexter	1,518.85	Mosquero	291.27
Hagerman	1,556.91		
Lake Arthur	439.46	HIDALGO COUNTY	1,289.52
		Lordsburg	4,312.35
COLFAX COUNTY	861.40	LEA COUNTY	3,132.20
Raton	6,154.15	Hobbs	31,770.77
Maxwell	267.87	Eunice	4,754.94
Springer	1,331.45	Jal	3,452.27
Cimarron	868.57	Lovington	12,874.02
		Tatum	2,961.27
CURRY COUNTY	753.00		
Clovis	19,238.78	LINCOLN COUNTY	2,437.09
Grady	210.31	Ruidoso	2,709.78
Texico	548.87	Capitan	700.30
Melrose	865.11	Carrizozo	2,276.06
		Corona	569.31
DEBACA COUNTY	522.61	Green Tree	474.07
Fort Sumner	1,914.33		
DONA ANA COUNTY	9,440.32	LOS ALAMOS COUNTY	9,473.93
Las Cruces	20,304.65		
Hatch	1,685.46	LUNA COUNTY	901.03
		Deming	8,076.82
EDDY COUNTY	4,802.79	Columbus	330.31
Carlsbad	30,407.88		
Artesia	15,078.90	McKINLEY COUNTY	2,763.76
Hope	184.20	Gallup	12,308.10
Loving	1,997.31		
GRANT COUNTY	6,589.99	MORA COUNTY	1,450.96
Silver City	8,220.10	Wagon Mound	539.29
Bayard	1,833.68		
Central	906.89	OTERO COUNTY	2,372.38
		Alamogordo	14,350.67
		Cloudcroft	555.72
		Tularosa	1,649.79

QUAY COUNTY	\$ 1,737.63	SIERRA COUNTY	\$ 1,831.38
Tucumcari	10,506.50	T. or C.	4,393.54
San Jon	854.96		
		SOCORRO COUNTY	1,017.99
RIO ARriba COUNTY	6,882.92	Socorro	5,515.76
Espanola	3,056.53	Magdalena	1,386.17
ROOSEVELT COUNTY	1,270.58	TAOS COUNTY	2,940.24
Portales	8,918.36	Taos	3,487.70
Elida	1,031.07		
		TORRANCE COUNTY	709.07
SANDOVAL COUNTY	2,712.28	Mountainair	1,206.36
Bernalillo	1,266.03	Moriarty	905.00
Jemez Springs	39.36	Willard	207.10
		Encino	337.30
SAN JUAN COUNTY	3,348.77	Estancia	778.42
Farmington	17,191.58		
Aztec	4,264.11	UNION COUNTY	364.30
Bloomfield	1,727.99	Clayton	4,153.52
		Des Moines	326.19
SAN MIGUEL COUNTY	1,601.58	Grenville	31.85
Las Vegas City	6,394.36	Folsom	113.43
Las Vegas Town	3,767.04		
Pecos	557.61	VALENCIA COUNTY	3,756.82
		Belen	5,214.18
SANTA FE COUNTY	4,400.26	Grants	6,783.62
		Los Lunas	1,211.81
		TOTAL	\$618,385.00

APPENDIX III

Senate Bills, Number 243 and 244, Introduced in the 23rd State Legislature

SENATE BILL NO. 243

AN ACT

RELATING TO THE POWERS OF MUNICIPALITIES, COUNTIES, AND SCHOOLS TO ESTABLISH AND MAINTAIN RECREATION FACILITIES, AMENDING SECTIONS 6-4-3 AND 6-4-9 NEW MEXICO STATUTES ANNOTATED, 1953 COMPILATION (BEING LAWS 1945, CHAPTER 67, SECTIONS 3 AND 9) TO PERMIT USE OF THE "JUVENILE RECREATIONAL FUND" IN THE SAME MANNER AS OTHER RECREATIONAL FUNDS.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF NEW MEXICO:

Section 1. Section 6-4-3 New Mexico Statutes Annotated, 1953 Compilation (being Laws 1945, Chapter 67, Section 3) is amended to read:

"6-4-3. ESTABLISHING SYSTEM OF SUPERVISED RECREATION—POWERS OF MANAGING BOARDS.—The governing body of any such municipality or county may establish a system of supervised recreation and it may be resolution or ordinance, vest the power to provide, maintain and conduct playgrounds, recreation centers and other recreational activities and facilities in the school board, park board or other existing body or in a playground and recreation board as the governing may determine. Any board so designated shall have the power to maintain and equip playgrounds, recreation centers and buildings thereon, and it may, for the purpose of carrying out the provisions of this Act, employ play leaders, playground directors, supervisors, recreation superintendents or such other officers or (employees) employees as they deem proper; and to make such expenditures therefor as the board shall deem necessary or advisable from any fund provided for by said municipality or county, or from the juvenile recreation fund created by Laws 1955 Chapter 263, (said) the expenditures not to exceed the amount of such appropriation, and the amount in the respective juvenile recreation funds. Provided that no funds from either source shall be spent for recreational facilities from which persons under twenty-one years of age are excluded."

Section 2. Section 6-4-9 New Mexico Statutes Annotated, 1953 Compilation (being Laws 1945 Chapter 67, Section 9) is amended to read:

"Section 6-4-9. PAYMENT OF EXPENSES INCURRED IN EQUIPPING, OPERATING AND MAINTAINING RECREATIONAL FACILITIES.—All expenses incurred in the equipment, operation and maintenance of such recreational facilities and activities shall be paid from the treasuries of the respective municipality or county, from the juvenile recreation fund, or from funds appropriated by the respective municipality or county, or from both sources, and governing bodies of (the same) both counties and municipalities may annually appropriate, and cause to be raised by taxation, money for such purpose."

SENATE BILL NO. 244

AN ACT

RELATING TO EXCISE TAXES ON CIGARETTES, AMENDING SECTION 72-14-14 NEW MEXICO STATUTES ANNOTATED, 1953 COMPILATION (BEING LAWS 1943, CHAPTER 95, SECTION 14, AS AMENDED). TO PROVIDE FOR THE MANNER OF AND PURPOSE FOR WHICH EXPENDITURES MAY BE MADE FROM THE "JUVENILE RECREATION FUNDS".

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF NEW MEXICO:

Section 1. Section 72-14-14 New Mexico Statutes Annotated, 1953 Compilation (Being Laws 1943, Chapter 95, Section 14, as amended) is amended to read:

"Section 72-14-14. DEPARTMENT OF PUBLIC WELFARE FUND—COUNTY AND MUNICIPALITY RECREATIONAL FUND.—(a) All revenues including taxes of two cents [(2¢)] (\$.02) on each package of ten cigarettes or less; four cents [(4¢)] (\$.04) on each package containing more than ten and not more than twenty cigarettes; and two cents [(2¢)] (\$.02) on each additional ten cigarettes or less over twenty cigarettes contained in any one package, penalties, interest and license fees collected under this act shall be paid over to the state treasurer, and shall be placed by him in a fund to be known as the "Department of Public Welfare Fund" for old-age assistance, and for the operation, maintenance, and expansion of the home for the aged and chronically ill, at Las Vegas, New Mexico.

(b) At the end of each month all sums remaining in said department of public welfare fund for old-age assistance, and for the operation, maintenance, and expansion of the home for the aged and chronically ill, at Las Vegas, New Mexico, shall by the state treasurer be permitted to be drawn upon the purposes of old-age assistance, and for the operation, maintenance, and expansion of the home for the aged and chronically ill, at Las Vegas, New Mexico, exclusively, to be indicated by law in the appropriation act covering said department.

(c) All revenue produced by taxes over and above the taxes referred to in subsection (a) of this section, collected under this act shall be paid over to the state treasurer, and shall be placed by him in a fund to be known as the "County and Municipality Recreational Fund", which fund is for use for [juvenile recreational facilities and salaries of instructors and other employees necessary to the operation of such juvenile facilities by the various counties exclusive of municipalities within their borders and municipalities of the State of New Mexico] recreational purposes as hereinafter provided.

(d) At the end of each month all sums remaining in the said county and municipality recreational fund, shall be by the state treasurer distributed to each county and municipality in this State as follows: To each county at the rate of the proportion that the sale of cigarettes made within the county borders, exclusive of sales within any municipality in said county, bears to the total sales of cigarettes in the State of New Mexico during such month bears to the total sales of cigarettes in the State of New Mexico for such month. It shall be the duty of each distributor and direct buying retailers licensed to sell cigarettes in the State of New Mexico to report to the director of the Luxury Tax Division of the New Mexico Bureau of Revenue by the 10th of each month, their sales of cigarettes in each municipality and their sales of cigarettes within each county, exclusive of their sales of cigarettes in the municipalities located in said county, made during the month immediately preceding said report. The director of the Luxury Tax Division shall then advise the state treasurer what proportion of the total sales

of cigarettes within New Mexico is sold within each such unit, be it a municipality or the portion of a county exclusive of any municipality within such county during the month in question, and the state treasurer of New Mexico shall distribute the moneys in the county and municipality recreational fund to the municipalities and counties in accordance with such information. The reports of the distributors and direct buying retailers shall upon receipt thereof by the director of the Luxury Tax Division, become public records.

The funds so distributed to the counties and municipalities [of this state] shall be used exclusively for recreational facilities and salaries of instructors and other employees necessary to the operation of such [juvenile] facilities [primarily suitable for juveniles] either within or outside of such county, [exclusive of municipalities therein, and either within or outside of each municipality provided that adults may not be excluded from the use of any such facility which is suitable for use by both juveniles and adults;] provided further, that as a prerequisite to participation in the use of such funds [provided for by this act] for county and municipal recreational purposes, each county or municipality shall establish a fund to be known as the "juvenile recreational fund" into which all moneys distributed to it under this act shall be deposited.

Provided further that the juvenile recreation fund, and any revenues from bonds secured by the juvenile recreation funds shall be spent by the governing body of any municipality or county, or by a board designated by it, as provided in Sections 6-4-3 and 6-4-5 New Mexico Statutes Annotated, 1953 Compilation, for the purpose of providing, maintaining or conducting recreation facilities.

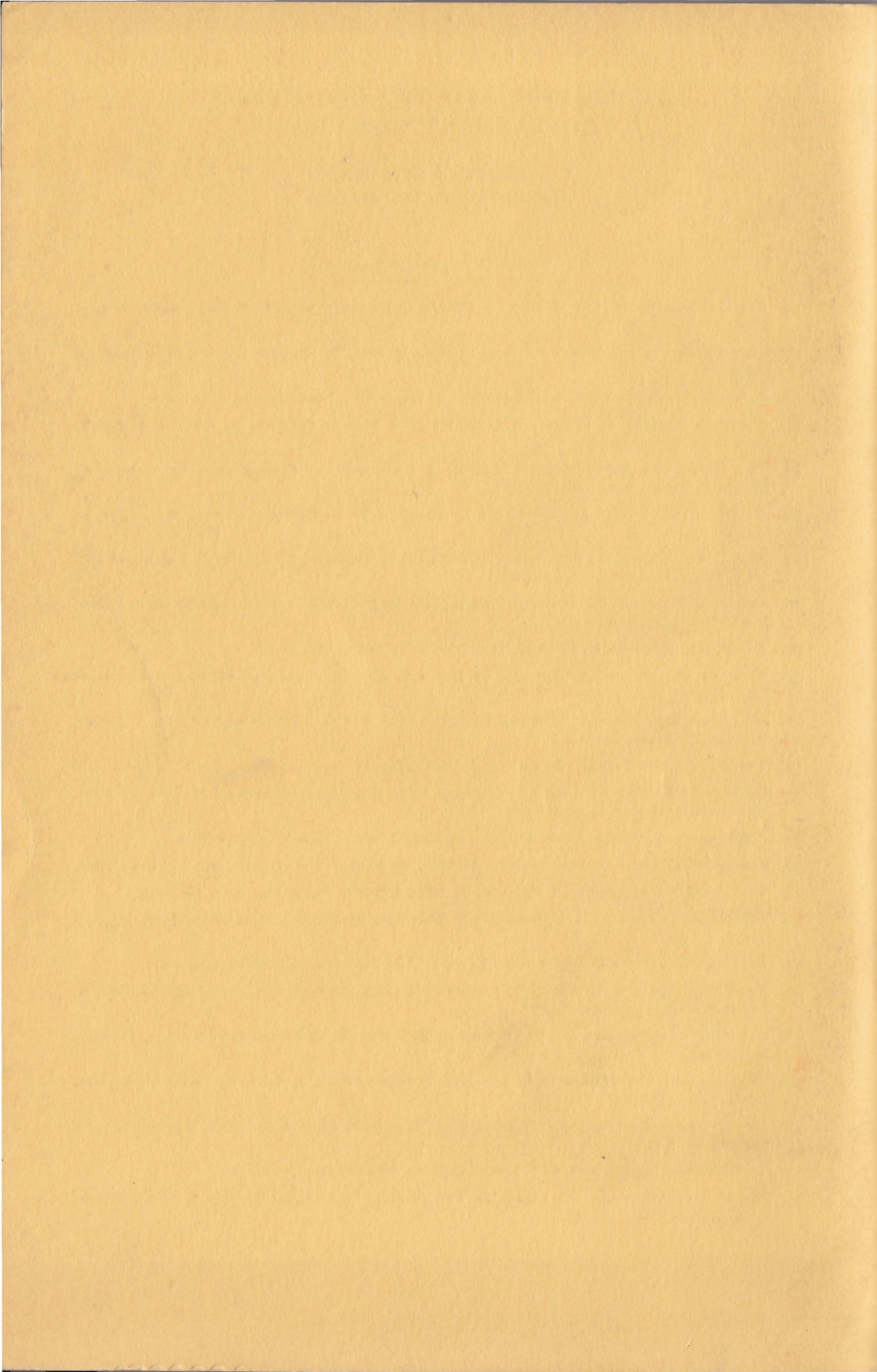
Any municipal officer or any member of any designated recreation board who approves any expenditure or expends such funds for any purpose other than operation and construction of recreational facilities and salaries of instructors and other employees necessary to the operation of facilities wherein juveniles may participate shall be guilty of a misdemeanor and upon conviction thereof shall be fined not less than one hundred dollars (\$100) nor more than five hundred dollars (\$500) or by imprisonment in the county jail not exceeding six months, or by both such fine and imprisonment in the discretion of the court. The word "juvenile" [shall mean and include every] means any person under the age of twenty-one years."

PUBLICATIONS OF THE DIVISION OF
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PUBLICATIONS IN PRINT

15. THE GOVERNMENT OF NEW MEXICO, by Thomas C. Donnelly, revised edition, December, 1953, \$4.00.
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DOROTHY I. CLINE

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PART I

State Legislation 1945-1955

New Mexico has a unique method of financing local recreation. It is envied by public officials and recreation administrators in all parts of the country because of the extraordinary possibilities for achieving rapid and startling advances in local and state activities. This system, providing for the collection and distribution by the state of funds earmarked for recreation, has aroused wide-spread interest in the method of allocation, utilization of the funds, city-county-school relationships, local administration and organization, types of facilities and programs, and the impact of these events on state government.

An appraisal of the status of public recreation and the tax act at the completion of its first year of operation, July 1, 1956, necessitates a review of the successive changes in state legislation from 1945 to 1955. During this period four legislatures expressed conflicting and divergent objectives, altered city-school relationships, launched county programs, extended recreation to all incorporated areas, and furnished the structural foundation for a new type of a locally administered program.

School-Centered Recreation 1945-1951

The initial break-through in state recreation legislation, except for the initiation of a modest park system in 1937, occurred in 1945 with the passage of the Playground and Facilities Act.¹ The Act reflected the pressures bearing down upon communities as a result of the expenditure of federal funds for recreation during the depression,² and the influx of military and civilian personnel attached to federal installations that were making New Mexico the heartland of atomic power projects.

The Act empowered cities, counties, and school districts to equip, maintain, and operate recreation facilities and to acquire lands and buildings within and beyond city or county limits. Joint programs could be established by cities, counties, and school districts and programs could be combined for two or more of these governmental units. City commissioners and town trustees were given wide discretion in determining the organizational structure. They could dele-

gate the power to conduct recreation in a school board, a park, a playground or a recreation board, which was authorized to employ personnel and expend funds. School districts were empowered to spend funds itemized for recreation in the maintenance budget.³

Despite the enabling act, organized recreation programs, where they existed in incorporated areas, were administered chiefly by school districts. Only three county school boards offered supervised recreation programs. Indoor and outdoor facilities except for specialized facilities, such as softball fields and community centers, were owned and managed by the schools. School superintendents, sometimes aided financially by cities and civic groups, used school funds on a meager basis for leaders' salaries, equipment, and supplies. Since there were less than five year-round programs in the state, the most common system found in about one-third of the communities was the short-time summer program supervised by teachers who became recreation leaders in June or July.

Thus, recreation up to 1951 was chiefly a school-centered program. Recreation, deprived of annual appropriations and legally constituted boards or departments, was not recognized as a regular or necessary function of city or county government.

Initiation of Earmarked Funds 1951-1953

The City of Santa Fe spearheaded a movement in 1950 to locate a new source of funds to finance leisure-time facilities and an expanded recreation program for the specific purpose of attempting to counteract a rising tide of juvenile delinquency. Aided by the New Mexico Municipal League, permissive legislation was introduced in the 1951 legislature levying a one cent per package cigarette tax earmarked for recreation.⁴ The passage of the 1951 Act marked the beginning of a new era in recreation throughout the state.

The 1951 Act applied to cities, towns, and villages. It specified that the proceeds from the tax must be placed in a special *Recreational Fund* to be "used exclusively for playground and other similar recreation facilities for juveniles within the city."⁵ Cigarette distributors were required to submit monthly sales reports to city officials in those municipalities adopting local ordinances under the enabling legislation.

A suit instituted by one of the wholesale distributors, contesting the constitutionality of the Santa Fe ordinance and the 1951 Act, slowed down local efforts to adopt the tax until the New Mexico Supreme Court ruled in favor of the City of Santa Fe.⁶ Eighteen cities finally adopted local ordinances⁷ and spent some \$160,000 before the statute was repealed in 1955.⁸

This legislation represented a sharp and significant break from the 1945 Act. It injected new emphases in recreation; it set the pattern carried over four years later in the state collection system.

The omission of school districts from the Act shifted the focal point of attention from the schools to the municipalities. It opened up three avenues of approach for future programs: the establishment by cities and schools of completely independent programs; the establishment of combined programs under a single director; and the establishment of coordinated programs under two directors. The intent of the legislature to restrict the use of funds to programs for children and youth was clearly set forth in the preamble to the Act:

"WHEREAS, cognizance is taken of the extreme need now existing among the municipalities of this state to provide adequate recreational facilities for juveniles of such municipalities, and

"WHEREAS, it is believed that additional recreational facilities will lessen juvenile delinquency, and

"WHEREAS, the funds presently available to municipalities are not sufficient to provide adequate recreational facilities for juveniles,

"NOW, THEREFORE, BE it declared the policy of this State that the revenues derived by the municipalities under the provisions of this Act are needed to combat juvenile delinquency problems."

Other important developments resulted from the adoption of earmarked taxes in these communities. The revenue stimulated the formation of local committees. Only two official commissions or councils existed prior to 1951. By 1956 official park-recreation commissions had been created in all but five of these eighteen cities. The *Recreational Fund* generated public discussion and informal studies with respect to juvenile problems, recreation activities, the design and location of facilities. A community recreation plan had been completed by 1956 in seven of these cities, three of which were prepared by professional planners. In most of the communities, deficiencies which had existed for some time were brought to the surface, such as the shortage of professionally trained recreation personnel and lack of "know-how" in organization, administration, and community planning.

The *Recreational Funds* were frittered away in some cases in sporadic, unplanned, and uncoordinated activities of doubtful lasting value because municipalities, lacking experience in public recreation, were unprepared to cope with the high pressure techniques of special interest groups, many of whom were unfamiliar with sound recrea-

tion objectives or activities. Less than half of these cities made arrangements with school officials for channelizing their experiences into town or municipal programs. Boards of county commissioners, excluded from the 1951 Act but governed by the 1945 Act, depended upon the county or municipal school districts to conduct local programs.

The passage of an Act in 1953 relating to taxes for municipalities contained two provisions influencing the growth of recreation.⁹ *Recreational Funds* could not be used for facilities where persons under twenty-one years were excluded and a new facet was added to the evolving system since the Act authorized cities to issue revenue bonds, pledging income derived from the cigarette tax for acquiring, constructing, repairing, extending, and improving local facilities. This provision whetted the appetites of the city fathers in many communities for the acquisition of facilities in contrast with spending funds for leadership and programming.

By the end of 1953, park and/or recreation commissions or youth councils had been created in sixteen communities.¹⁰ Some were advisory in nature. Others that had been administering programs under the 1945 Act found they were only advisory bodies under the 1951 and 1953 Acts.

The Attorney-General released two opinions pertaining to the 1951 and 1953 Acts. He held in these opinions that *Recreational Funds* could be used for the payment of salaries to recreation employees, park superintendents, police officers, and other employees maintaining parks; for the purchase of animals, their food, and the salaries for employees caring for such animals. He directed that salaries could not be paid to any employees whose work was only incidentally connected with recreation facilities. Since separate *Recreational Funds* must be established, the Attorney-General declared that proportionate parts of salaries paid to any employees for recreation purposes must be accounted for in the voucher system.¹¹ The Attorney-General's office was not called upon until later to interpret the status of the park-recreation commissions administering programs under the 1945 Act.

Amendments to the 1943 Cigarette and Tobacco Tax Act originated with cigarette distributors who were dissatisfied with provisions concerning the affixing of excise stamps, and city officials who were disappointed with permissive legislation. Either the voters rejected the one cent tax for urgently needed programs as in Albuquerque, or city officials were reluctant to submit proposals. The legislative efforts of these two groups coincided and resulted in the passage of amendments that established the first mandatory, state-wide system of earmarked taxes for recreation.

Adoption of the State Collection System 1955

The Act, effective July 1, 1955,¹² provided for the establishment of county and municipal *Juvenile Recreational Funds*, placed complete responsibility for the control of the funds and the program in the hands of the governing boards of cities and counties, retained provisions for the issuance of revenue bonds for "any recreational facility," and stipulated that the earmarked funds must be "used exclusively for recreational facilities and salaries of instructors and other employees necessary to the operation of such juvenile facilities primarily suitable for juveniles," (persons under twenty-one years of age), with the qualification that "adults may not be excluded from the use of any facility which is suitable for use by both juveniles and adults."

Each cigarette distributor and direct buying retailer in the state was required to submit standard monthly reports to the Luxury Tax Division, Bureau of Revenue, showing the sale of cigarettes in each incorporated area and each county, exclusive of the sale in the cities. Although there was no penalty clause in the bill for failure to file accurate reports within a specified time, the Division under the 1943 act could refuse to sell tax stamps to such distributors and could audit the records. The experiences of one year indicated that *Juvenile Recreational Funds* could be protected more adequately by the adoption of regulatory measures requiring distributors to file complete reports on specific dates.

The allocation system originated with the Luxury Tax Division which sent to the State Treasurer for the *County and Municipality Recreational Fund*, a sum representing one-fifth of the total gross sales of cigarettes in the state during the month. These funds were distributed by the Treasurer the 20th of the month following the collection to the city and county *Juvenile Recreational Funds* in accordance with the proportionate rate of sales in each county and incorporated areas to the total monthly sales in the state.

The Act did not change the budgetary or fiscal requirements and procedures pertaining to city and county budgets established by the State Tax Commission and the State Comptroller, or, in the case of school budgets and expenditures, by the State Educational Budget Auditor. These budgets under a highly centralized system are reviewed and approved by the tax commission and the educational budget auditor. Expenditures must be in line with budgetary items for the fiscal year, and requests for making any changes are reviewed for approval or disapproval. Detailed procedures for expending funds are determined by the comptroller who is empowered to review all audits, conduct special investigations and suspend officers

for the illegal expenditure of funds. Thus, the *Juvenile Recreational Fund* was subject to all budgetary and fiscal regulations established for other county and municipal appropriations, revenues, and funds. Recreation expenditures by the schools were governed by the policies established by the Educational Budget Auditor for the maintenance and direct charge budgets of the school districts.

The framework for local recreational structures was erected, finally, with the passage of the 1955 amendments. Earmarked funds under a state collection system could be used by the governing boards of cities and counties for recreation facilities, programs, personnel, and administration. The funds, if not spent, could accumulate from year to year. They could be used for the issuance of revenue bonds. There was immediate confusion about the age group to be served because the legislative mind was not clear. While the legislature intended the funds to be used primarily for juveniles, adult recreation was also legal and appropriate. The provisions in the Act relative to the administration of the funds, and the sloughing off of the school district, were at variance with provisions contained in the initial act of 1945.

PART II

Administration and Operation of the Cigarette Tax Act for Recreation Purposes

Distribution of State Funds

The State Treasurer during the first year's operation of the state administered system distributed \$618,385.00 to seventy-six incorporated areas and thirty-two counties, ranging in amounts from \$31.85 in Grenville to \$161,605.60 in Albuquerque, and from \$75.56 in Harding County to \$15,064.95 in Bernalillo.¹³

The amount of money received by each city and county accented the economy of the area rather than the status of recreation or special problems of organizing and supervising programs in counties larger than many states, in isolated villages, and in medium sized cities. Nor was population a determining factor. Since an overwhelming number of local units during 1955-1956 depended solely on the tax to finance recreation, the type and extent of each program correlated principally with the sale of cigarettes. More recreation could be purchased in cities with big federal payrolls, oil, gas, uranium booms, and tourist traffic than in areas with a declining population and a subsistence economy.

Table 1, below, pin points some revealing facts about the availability of earmarked taxes based on the sale of cigarettes. Approximately 34 per cent of the incorporated areas received less than \$1,000 during the year, and over half (53.7 per cent) received less than \$2,000. The largest number of communities, or 20 per cent, received from \$1,000 to \$2,000; only a slightly smaller number, or 16 per cent, received \$10,000 or more. These included the twelve cities with a fast growing population, specifically those in the eastern and southern parts of the state, such as Carlsbad, Alamogordo, Hobbs, Lovington, Clovis, Roswell, in addition to Albuquerque, Farmington and Gallup. All but five of the twenty-six areas receiving less than \$1,000 were located in the central or northern counties.

The allocation of funds to the thirty-two counties (Table 2) indicates that seven counties received less than \$1,000; five from \$2,000 to \$3,000; whereas eleven obtained \$3,000 and over. Half of the coun-

TABLE 1

CIGARETTE TAX ALLOCATIONS TO 76 INCORPORATED AREAS, JULY 1, 1955-JUNE 30, 1956: RANGE IN AMOUNTS AND NUMBER OF AREAS IN EACH RANGE

Range in Amounts*	No. of Areas	Range in Amounts*	No. of Areas
\$ 31-39	2	\$ 5,214-5,515	2
113-184	2	6,154-6,783	3
207-291	4	8,076-8,918	3
326-337	3	10,506	1
439-474	2	12,874-12,308	2
539-569	5	14,350	1
646	1	15,078	1
700-778	2	17,191	1
854-868	3	19,238	1
905-906	2	20,304	1
1,031-1,997	15	30,407	1
2,276-2,961	5	31,770	1
3,056-3,767	4	34,269	1
4,153-4,754	5	161,605	1

* The cents have been omitted

TABLE 2

CIGARETTE TAX ALLOCATIONS TO 32 COUNTIES, JULY 1, 1955-JUNE 30, 1956: RANGE IN AMOUNTS AND NUMBER OF COUNTIES IN EACH RANGE

Range in Amounts*	No. Counties	Range in Amounts*	No. Counties
\$ 75	1	\$ 2,372-2,940	5
364	1	3,132-3,950	4
522	1	4,400-4,802	2
709-753	2	6,589-6,882	2
861	1	9,440-9,473	2
901	1	15,064	1
1,017-1,990	9		

* The cents have been omitted

ties received less than \$1,990 while one-third received from \$2,000 to \$5,000.

Local Organization

The board type of organization became the predominate pattern of local organization with governing boards in twenty cities, or 26 per cent, creating park and/or recreation commissions, eight by local ordinances.¹⁴ A park-recreation commission existed in five of the seven cities providing year-round programs with professional recrea-

tion directors reporting to city managers in all but one municipality. There were commissions in sixteen of the thirty-seven communities offering supervised summer programs. The advisory committee was utilized in nine localities, all but one of which provided some type of supervised recreation. Thus either the commission or the advisory committee existed in 38 per cent of the communities. The forty-seven areas without commissions or committees compared with sixty in 1953.

Recreational developments differed markedly in counties compared with the incorporated areas. Only twelve counties, judged by meager data, exhibited an active interest in any plan of organization or spending the *Juvenile Recreational Fund*. One county created an official playground commission.¹⁵ Five boards of county commissioners appointed advisory boards. They were composed of representatives from unincorporated areas or chairmen of village recreation committees. Two committees were established in one of the mountainous counties to assure adequate coverage. The county commissioners, lacking professional advice, organized support or first hand knowledge about recreation, wrestled with complicated problems of organizing and supervising county recreation programs financed entirely by the cigarette tax.

Year-Round and Summer Programs

Seven, or 9 per cent, of the cities provided year-round park-recreation programs. Directors in two of these cities administered city-school programs. Separate municipal programs were administered by full-time directors in three communities. A co-directorship (a director in the city and a co-director in the schools) was established for the summer months in one city while the schools in another locality supplemented the year-round municipal program. Two separate programs administered by the city and the schools (the latter county-wide) existed in the state's largest city. Four of the seven full-time, professionally trained directors were employed during the year, three from out of state.

Thirty-seven additional communities offered supervised recreation during the summer months. These municipal programs, usually eight weeks duration, were directed by school personnel on city and/or school properties with school equipment and supplies furnished by either or both units in 78 per cent of these communities. Thirty-eight per cent of the incorporated areas had no summer time programs.

Los Alamos was the only county to operate a year-round program with a full-time professional director. Eleven other counties pro-

vided some types of activities during the summer, using school personnel, volunteers or clubs with organized programs.

Local Finances

Several local officials were interviewed and budgets and audits were examined for ten counties and thirty-three incorporated areas on a sampling basis in an attempt to discover a discernible trend in the financing of local recreation by cities, counties, and schools. These methods failed to yield adequate or reliable statistics. Data are not comparable for any of the local units because a uniform accounting system has not been established for all recreation items. Thus several basic questions remain unanswered: the amounts of money spent in each community by the municipality and the school district; the amounts spent in each county by the governing board and the school district; the percentage of funds spent for specific items, such as salaries, maintenance, parks, construction, repairs, program materials, sports, supplies, etc. An adequate analysis would include, furthermore, all sources of funds used to finance local recreation other than appropriations, school budgets, and the *Juvenile Recreational Fund*.

Interviews with public officials suggested that probably 85 per cent of the incorporated areas in 1956 depended entirely upon the *Juvenile Recreational Fund* to finance local programs. The fund in half of these communities remained intact at the end of the year either because it was accumulating for capital improvements or because the city commissioners had not been able to devise a formula they thought would be acceptable to all groups in the area.

The responsibility for distributing funds on a county-wide basis was a baffling subject to boards of county commissioners, many of whom had little money to distribute, a vast territory, tiny villages, topographical barriers, and persistent requests for the funds from organizations in the dominant city or cities within the county. The commissioners in five counties approved formulas which had the effect of adopting programs submitted by the school superintendent for all the school districts. The amounts for the school districts in one county were based on the percentage of children in each school district living outside the incorporated area. The average daily attendance was used in another county. One board approved an arrangement based on the 1950 census allocating funds to the county schools, a consolidated school district, and an incorporated area. Funds were approved for specific school projects in two counties, mainly for equipment for school properties.

Four county boards approved expenditures for requests submitted

by unincorporated villages numbering from five to nineteen. The projects in three instances were determined by the findings of village studies and the presentation of a list of priorities for present and future development.¹⁶ One of these boards approved only the requests from the incorporated areas within the county, 60 per cent of its funds being expended in the largest municipality with a city-county recreation council.

The actual duties of city commissioners compared with their legal responsibilities for governing *Juvenile Recreational Funds* varied from city to city. One extreme was the commission that rubber stamped the recommendations of an energetic park-recreation commission or advisory council. The opposite was the commission that turned a deaf ear to the advice of its own commission and substituted its own judgment. Probably a third of the commissions were midway between these two extremes. It was difficult at the end of the first year to estimate the extent to which these practices were influenced by the absence or presence of a professionally trained director.

Although detailed studies are not available, field observations indicated that well over half of the cities directed their attention, in the first instance, to spending earmarked funds for physical improvements. Funds for recreation supervisors, leaders, and activity specialists were usually secondary to the construction or repair of swimming pools, softball fields, parks, playgrounds, community centers, grandstands, etc. As a consequence, the type of facility rather than the leadership or the participants molded the character of the local program. The construction, for example, of a score of softball fields set the stage for competitive sports for boys. Or the issuance of revenue bonds for a swimming pool channelized for many years all the earmarked taxes into a single project. The core of the average program consisted of games, sports, and competitive events with a handful of communities initiating diversified activities with music, art, crafts, camping, drama, adult or family recreation and cultural events.

The Cigarette Tax and the Status of Recreation in Local Government: A Summary

1. The establishment of recreation policies and the distribution of funds were more complex and troublesome questions for counties than cities.
2. An increasing number of cities utilized park and/or recreation commission or advisory committees although 62 per cent used neither system.
3. A plan for organizing a program and appropriating funds was adopted by one-third of the boards of county commissioners.

4. Separate school-city systems, and single or coördinated plans, emerged but there was no trend for the acceptance of any one method.

5. Supervised recreation during the summer months reached roughly one-third of the cities and counties.

6. Over three-fourths of the summer programs were administered by school districts.

7. A year-round system, directed by a full-time professional administrator, was developing, slowly, with 9 per cent of the cities and one of the counties employing a qualified director. Year-round programs were usually found in cities governed by the city-manager plan.

8. The majority of professional directors employed recently in the state received their training and professional experiences in other states.

9. Approximately half of the incorporated areas and counties received less than \$2,000 for the *Juvenile Recreational Fund*, 1955-1956.

10. Three-fourths of the cities depended entirely on the *Juvenile Recreational Fund* to finance facilities and services.

11. Counties experimented with varying methods for allocating funds but no pattern evolved during the year.

12. Expenditures for facilities and equipment were given a high priority by a large majority of cities and counties in preference to leadership, administration, training or program materials.

13. The average program attracted the athletically inclined boy and offered scant provisions for boys, girls, and adults with other aptitudes or interests.

14. A few cities and school districts proceeded with the preparation of area master plans for park-recreation development.

Embodied in these facts are a number of searching questions to be examined by those persons who, by virtue of their leadership positions, shape the contours of the present and future park-recreation systems in the cities and in state government. They have special connotations for professional recreation workers, colleges and universities, city and county officials, school administrators, state leaders and citizen groups.

PART III

State Government and Juvenile Recreational Funds

Many of the critical problems that arose during the first year's operation of the 1955 Act stemmed from the fact the legislature failed to assign to any state agency the responsibility of working with state and local officials on the administration and utilization of the municipal and county funds. Some thirty-two persons, excluding professional staff, had a direct interest in matters relating to recreation expenditures and programs under the Act. The Attorney-General, the State Comptroller, the Educational Budget Auditor and the Tax Commission issued important statements of policy and implemented these policies. The activities of the Department of Education were affected by these opinions and directives; likewise, the duties of the New Mexico Commission on Youth and the Governor's Advisory Committee on Recreation.

Many other agencies were alert to the impact of the *Juvenile Recreational Funds* on their own programs, such as the Game and Fish Department, State Parks Commission, State Library Commission, and the Tourist Bureau. The vantage points, however, were occupied by the Attorney-General because of his opinions, and the Governor through his appointments to the executive departments, commissions, and councils.

Office of the Attorney-General

The approval of the 1955 Act resulted in a number of requests from local officials for opinions about the responsibility of governing boards, the appropriateness of expenditures, and fiscal procedures. Some of these requests were caused by the wording of the act and the uncertain status of existing commissions. Others reflected a preference for dilatory tactics or justifying the rejection of the favorite projects of local organizations.

When the question about the joint use of funds arose, the Attorney-General held there would be no objection to such use providing the governing boards could establish that county funds were used for county juveniles and municipal funds for municipal juveniles.