

A Much Needed Law For The Protection of New Mexico's Heritage

The New Mexico State Planning Office has drafted legislation for the preservation and protection of one of the states most valuable assets — its visible history.

Section 2 of the "Cultural Properties Act" outlines the purposes and intent of the proposed law:

"The legislature hereby declares that the historical and cultural heritage of the state is one of the state's most valued and important assets; that the public has an interest in the preservation of all antiquities, historic and prehistoric ruins, sites, structures, objects and similar places and things for their scientific and historical information and value; that the neglect, desecration and destruction of historical and cultural sites, structures, places and objects results in an irreplaceable loss to the public; and that, therefore, it is the purpose of the cultural properties act to provide for the preservation, protection and enhancement of structures, sites and objects of historical significance within the state, in a manner conforming with, but not limited by, the provisions of the National Historic Preservation Act of 1966."

To implement the intent of the proposed legislation, the Act establishes the "Cultural Properties Review Committee." This committee is to consist of the state archeologist, the state historian and five other persons appointed by the governor. These appointed members must be persons professionally recognized in the fields of history, anthropology, architecture or art, but no more than two members shall be appointed from any one of these fields.

The primary functions of the committee are the review of proposals for the preservation of cultural properties and the preparation of a New Mexico Register of Cultural Properties. Further, it has the duty to encourage and promote public appreciation of New Mexico's historical and cultural heritage. To the end that historic and cultural properties shall be preserved, renovated and developed, the committee may provide technical advice to municipalities and to private owners.

In cooperation with the Museum of New Mexico and the Cultural Properties Review Committee, the State Planning Office is directed to provide a "long-range plan for the preservation of cultural properties, including but not limited to the acquisition, restoration and protection of historic and cultural properties." Further, the State Planning Office will provide the staff for the administration of the funds provided for the purposes of this Act, unless, of course, any funds are specifically granted or appro-

priated to another agency, such as the Museum of New Mexico.

In order to encourage the restoration and preservation of historic and cultural properties, which are in private ownership, property tax relief has been incorporated into the proposed legislation. Section 11 — TAX EXEMPTION — reads:

"To encourage the restoration and preservation of cultural properties, which are under private ownership, all cultural properties listed on the official register with the written consent of the owner and which are available for educational purposes under conditions approved by the committee and in conformance with the meaning of Article 8, Section 3 of the constitution of New Mexico shall be exempt from that portion of local city, county and school property taxes which is offset by a properly documented showing of committee approved restoration, preservation and maintenance expenses. Local city, county and school property taxes assessed against the property where the registered cultural property is located shall be reduced by the amount expended for restoration, preservation and maintenance each year, and amounts expended in a given year may be carried forward to as many as ten subsequent years for application to property taxes; provided, however, that if the registered cultural property is lawfully removed from the official register, any unabsorbed tax credit accumulated by the owner shall immediately lapse."

Historic preservation can sometimes be an economic burden to private owners. The tax exemption technique can provide a further incentive for the preservation of the visible history of our state.

Nothing in the proposed legislation impinges upon the constitutional guarantees of private ownership of property. Rather, the act establishes tax relief in the case of a financial burden by ownership of historic properties and technical advice in the continued use and preservation of our historical heritage.

The Cultural Properties Act has been well studied and well prepared. The lack of such an Act has resulted in the loss of many fine examples of the architectural heritage of New Mexico and in the vandalizing and destruction of many archeological ruins throughout the state. The value of this legislation will become increasingly evident in the years ahead as the historical and cultural heritage of the state is given the protection and development that a long-range state plan and a state register of cultural properties can provide.

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