

## DEATH AND TAXES

"No real estate is permanently valuable but the grave."

Mark Twain

Guanajuato's graveyard tax was a simple fee done for a basic reason: Someone needs to pay for the space a grave takes up in a public cemetery. Space plays out in the same wild way at Santa Paula Municipal Panteon as it does throughout Guanajuato. There's no room for the old graveyard to grow because it's squeezed between a hill and poor neighborhoods, which sprang up around it through over the years.

An old beggar or dirty stray dog often lingers near the big spooky entrance - a creaky black wrought iron gate and a row of stone skulls that appear to be laughing. Inside the cemetery, the scent of flowers tinges the air and the grounds are thick with greenery and faded white headstones.

The overall layout has abrupt angles and cloistered corners. Long walls of tombs, with seven coffins stacked on each other, form the outer border.

During the early days, many of the ruling class preferred to be buried in the walls, which lord over the earth that hold everyone else. Then it became trendy to be in the ground, according to cemetery caretakers. Thus, there are grandiose headstones and statues of angels and saints marking the burial sites of generals and people with long titles. They demand so much space they nearly run over the poor, whose graves of tiny crosses with handwritten epitaphs are often just a few inches away.

Space became so valuable it helped lead to the grave tax in 1865. The fee was nominal at and one that families could pay over the course of three years if necessary. It's a tax not uncommon in various parts of the world even today. Guanajuato's death levy was enforced for 93 years until 1958.

If the tax went unpaid, coffins were uprooted and the grave sites used again. In the normal course of events, what is removed are skeletons. At Santa Paula, the natural course of event did not occur 112 times.

It is from the concrete wall of tombs, where coffins were sealed in near airtight conditions and bodies lay untainted by even the rare moisture of rain or groundwater, that something more than skeletons have been discovered.

They resemble those rough drafts of a sculptor; the first tendons of clay framed into muscle and patches of brown skin. Unpredictable fragments of clothing remain on some and many women had much of their hair. Any drop of liquid in them had long dried up. All of them had open mouths as if frozen in a scream.

The phenomenon struck both rich and poor, young and old. They are miners and infants and doctors and revolutionaries and murder victims and one possible witch. They are the accidental mummies of Guanajuato.