

Opinion No. 38-2025

August 5, 1938

BY: FRANK H. PATTON, Attorney General,

TO: Mr. Joseph A. Burse Director, N. M. State Tourist Bureau Santa Fe, New Mexico

{*260} In your letter of yesterday you inquire "whether the fact that land has been used for a cemetery for so many years does not exclude it from sale in a tax deed action".

Not all cemeteries are exempt from taxation. Article 8, Section 3, exempts only "all cemeteries not used or held for private or corporate profit".

If the cemetery mentioned by you was privately owned it was probably subject to taxation unless exemption was claimed on the grounds that it was not used or held for profit. It would seem to me, offhand, that that question could only be raised by the owner of the cemetery at the time it was taxed and who lost it by reason of the taxation.

At any rate, I cannot advise you further without a more detailed statement of all facts surrounding the assessment and sale of this cemetery.

By: A. M. FERNANDEZ,

Asst. Atty. Gen.