

# MAINE STATE LEGISLATURE

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SEVENTY-NINTH LEGISLATURE

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HOUSE

NO. 361

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House of Representatives, March 7, 1919.

Referred to Committee on Legal Affairs and 500 copies ordered printed. Sent up for concurrence.

CLYDE R. CHAPMAN, Clerk.

Presented by Mr. Smith of Skowhegan.

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STATE OF MAINE

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IN THE YEAR OF OUR LORD ONE THOUSAND  
NINE HUNDRED AND NINETEEN

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AN ACT to Amend Certain Sections of Chapter Sixty-eight  
Relating to Settlement of Estates.

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Be it enacted by the People of the State of Maine, as follows:

Chapter sixty-eight, section one of the revised statutes  
2 is hereby amended by striking out the words "and left  
3 real estate of that value" in the fourth line of said section  
4 and by inserting between the words "personal estate" and  
5 the words "to the amount" in the third line of said section  
6 the words 'or real estate,' so that said section as amended  
7 shall read as follows:

'Section 1. No administration shall be granted on the  
2 estate of any intestate deceased person, unless it appears

3 to the judge that he left personal estate or real estate to  
4 the amount of at least twenty dollars, or owed debts to  
5 that amount; and when no administration is granted for  
6 want of such estate, the personal property of the deceased  
7 becomes the property of the widow, or, if none, of the  
8 next of kin, who are not, in such case, chargeable as ex-  
9 ecutors in their own wrong. After twenty years from the  
10 death of any person, no probate of his last will, or ad-  
11 ministration on his estate shall be originally granted ex-  
12 cept as provided in the following section, unless it appears  
13 that there are moneys due to said estate from the state  
14 of Maine or the United States; but this does not apply  
15 to foreign wills previously proved and allowed in another  
16 state or country.'

Chapter sixty-eight, section ten of the revised statutes  
2 is hereby amended by adding at the end of said section  
3 the following: 'Provided, however, that in each case where  
4 the deceased left either personal estate or real estate to  
5 the value of five hundred dollars or more, the judge of  
6 probate shall require bond with sureties for payment of  
7 the inheritance tax that may be assessed against the dis-  
8 tributive share of said estate. The amount of said bond  
9 shall be fixed by the judge of probate,' so that said sec-  
10 tion as amended shall read as follows:

'Sect. 10. Letters testamentary may issue, and all acts  
2 required by law or otherwise under the provisions of the  
3 will may be done and performed by the executor without

4 giving bond, or by his giving one in a specified sum or  
5 without sureties, when the will so provides; but when it  
6 appears necessary or proper, the judge may require him  
7 to give bond with sureties as in other cases. Provided,  
8 however, that in each case where the deceased left either  
9 personal estate or real estate to the value of five hundred  
10 dollars or more, the judge of probate shall require bond  
11 with sureties for payment of the inheritance tax that may  
12 be assessed against the distributive share of said estate.  
13 The amount of said bond shall be fixed by the judge of  
14 probate.'

Chapter sixty-eight, section twenty, of the revised stat-  
2 utes is hereby amended by adding at the end of said sec-  
3 tion the following: 'Provided, however, that in each case  
4 where the deceased left either personal estate or real estate  
5 to the value of five hundred dollars or more, bond with  
6 sureties approved by the judge of probate must be given  
7 for the payment of the inheritance tax that may be assessed  
8 on the distributive shares in said estate. The amount of  
9 said bond shall be fixed by the judge of probate,' so that  
10 said section as amended shall read as follows:

'Sect. 20. A judge of probate may in his discretion grant  
2 administration or administration with the will annexed,  
3 upon any estate, to the widow or next of kin, without  
4 requiring bond for the faithful discharge of the duties of  
5 the trust, whenever all persons interested in said estate  
6 who are of full age and legal capacity, other than creditors,

7 assent in writing thereto; provided that public notice shall  
8 first be given upon the petition for such appointment. The  
9 judge of probate may, however, upon or after granting  
10 letters of administration or letters of administration with  
11 the will annexed, whenever it appears necessary or proper,  
12 require that a bond be given as in other cases. Provided,  
13 however, that in each case where the deceased left either  
14 personal estate or real estate to the value of five hundred  
15 dollars or more, bond with sureties approved by the judge  
16 of probate must be given for the payment of the inheri-  
17 tance tax that may be assessed on the distributive shares  
18 in said estate. The amount of said bond shall be fixed  
19 by the judge of probate.'

Chapter sixty-eight, section twenty-two of the revised  
2 statutes is hereby amended by adding at the end of said  
3 section the following paragraph:

'VII. To pay all inheritance taxes that may be assessed  
2 on the distributive shares of said estate,' so that said sec-  
3 tion as amended shall read as follows:

'Sect. 22. Except when a bond is not required as pro-  
2 vided in section twenty, every administrator, before enter-  
3 ing on the execution of his trust, shall give bond with  
4 good and sufficient sureties resident within the state, or  
5 with a surety company authorized to do business in the  
6 state, as surety, in such sum as the judge orders, payable  
7 to him or his successors, conditioned, in substance, as  
8 follows:

I. To make and return into the probate court, within  
2 three months, a true inventory of all the real estate and all  
3 the goods, chattels, rights and credits of the deceased,  
4 which come into his possession or knowledge.'

II. To administer according to law all the goods, chattels,  
2 rights and credits of the deceased.

III. To render, under oath, a true account of his admin-  
2 istration within one year, and at any other times when  
3 required by the judge of probate.

IV. To pay and deliver any balance, or any goods and  
2 chattels, rights and credits, remaining in his hands upon  
3 the settlement of his accounts, to such persons as the judge  
4 of probate directs.'

V. To deliver the letters of administration into the pro-  
2 bate court, in case any will of the deceased is thereafter  
3 proved and allowed.

VI. To account, in case the estate should be represented  
2 insolvent, for three times the amount of any injury done  
3 to the real estate of the deceased by him, or with his con-  
4 sent, between such representation and the sale of such real  
5 estate for the payment of debts, by waste or trespass com-  
6 mitted on any building thereon, or on any trees standing  
7 and growing thereon, except as necessary for repairs or  
8 fuel for the family of the deceased; or by waste or tres-  
9 pass of any other kind; and for such damages as he re-  
10 covers for the like waste or trespass committed thereon.

VII. To pay all inheritance taxes that may be assessed  
2 on the distributive shares of said estate.'

Chapter sixty-eight, section forty-six of the revised statutes is hereby amended by adding at the end of said section, the following: 'The tax attorney shall appoint in each county one or more inheritance tax appraisers. In every case where three persons are appointed under this section as appraisers, one of the appraisers so appointed by the judge of probate must be an inheritance tax appraiser in that county. If one person only is appointed under this section by the judge of probate as an appraiser, that person must be an inheritance tax appraiser. The inheritance tax appraiser shall receive the same fees from the estate as other appraisers,' so that said section as amended shall read as follows:

'Sect. 46. The real estate, goods and chattels, comprised in the inventory, shall be appraised by one or three disinterested persons appointed by the judge or register, and sworn; and when any part of such estate is in another county, the judge or register may appoint appraisers for such county to return an inventory thereof, who shall also be sworn. Only one appraiser may be appointed, if in the opinion of the judge or register the nature of the property makes it desirable so to do; otherwise three appraisers shall be appointed. The tax attorney shall appoint in each county one or more inheritance tax appraisers. In every case where three persons are appointed under this section as appraisers, one of the appraisers so appointed by the judge of probate must be an inheritance tax appraiser in

15 that county. If one person only is appointed under this  
16 section by the judge of probate as an appraiser that person  
17 must be an inheritance tax appraiser. The inheritance tax  
18 appraiser shall receive the same fees from the estate as  
19 other appraisers.'