

MAINE STATE LEGISLATURE

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SEVENTH REVISION

THE
REVISED STATUTES

OF THE
STATE OF MAINE

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or real estate, or of aiding others in so doing, the judge of probate may cite such suspected person to appear before him to be examined on oath in relation thereto, and he may require him to produce for the inspection of the court and parties, all books, papers, or other documents within his control, relating to the matter under examination; such examination shall not extend over a period of time exceeding twenty years before the time said complaint is filed in the probate court.

See c. 75, § 10; c. 86, § 21; 7 Me. 470; 47 Me. 85; 57 Me. 25; 72 Me. 232; *80 Me. 152; 104 Me. 495; 116 Me. 212.

Sec. 70. Persons entrusted with estate of deceased may be cited to account.

R. S. c. 68, § 72. Upon complaint of any such party, that a person entrusted by an executor or administrator with any part of such estate, refuses to render to him a full account thereof when required, the judge of probate may cite such person to appear before him and to render a full account under oath of any money, goods, chattels, bonds, accounts, or other papers belonging to such estate, taken into his custody, and of his doings in relation thereto.

See c. 86, § 21.

Sec. 71. Penalties for refusal to appear and answer when cited. R. S. c. 68, § 73. If a person duly cited as aforesaid, refuses to appear and submit himself to such examination, or to answer all lawful interrogatories, or to produce such books, papers or documents, the judge shall commit him to jail, there to remain until he submits to the order of the court, or is discharged by the complainant or the superior court; and he is also liable to any injured party in an action on the case, for all the damages, expenses and charges arising from such refusal.

See c. 86, § 21.

Executors, administrators or other persons authorized to sell goods, chattels or land, by order of any court or judge of probate, may do so without license from municipal officers, c. 46, § 8.

Powers of trust companies to act as administrators and executors, c. 57, § 61.

Compensation of executors and administrators, c. 75, § 43.

Executors and administrators to pay amount of stenographer's fees, c. 75, § 46.

CHAPTER 77.

Succession Taxes.

- Sections 1-13 Assessment and Collection.
- Sections 14-21 Duties of Executors and Administrators.
- Sections 22-26 Estates of Non-residents.
- Sections 27-31 Estate Tax.
- Sections 32-34 General Provisions.

Assessment and Collection.

Sec. 1. Property subject to inheritance tax; exemptions. R. S. c. 69, § 1. 1917, c. 266. 1919, c. 187. All property within the jurisdiction of this state, and any interest therein, whether belonging to inhabitants of this state or not, and whether tangible or intangible, which shall pass by will, by the intestate laws of this state, by allowance of a judge of probate to a widow or child, by deed, grant, sale, or gift, except in cases of a bona fide purchase for full consideration in money or money's worth, and except as herein otherwise provided, made or intended to take effect in possession or enjoyment after the death of the grantor, to any person in trust or otherwise, except to or for the use of any educational, charitable, religious, or benevolent institution in this state, shall be subject to an inheritance tax for the use of the state as hereinafter provided.

Property which shall so pass to or for the use of (Class A) the husband, wife, lineal ancestor, lineal descendant, adopted child, the adoptive parent, the wife or widow of a son, or the husband of a daughter of a decedent, shall be subject to a tax upon the value of each bequest, devise, or distributive share, in excess of the exemption hereinafter provided, of one per cent if such value does not exceed fifty thousand dollars, one and one-half per cent if such value exceeds fifty thousand dollars and does not exceed one hundred thousand dollars, and two per cent if such value exceeds one hundred thousand dollars; the value exempt from taxation to or for the use of a husband, wife, father, mother, child, adopted child or adoptive parent shall in each case be ten thousand dollars, and the value exempt from taxation to or for the use of any other member of (Class A) shall in each case be five hundred dollars. Property which shall so pass to or for the use of (Class B) a brother, sister, uncle, aunt, nephew, niece, or cousin of a decedent, shall be subject to a tax upon the value of each bequest, devise, or distributive share in excess of five hundred dollars, and the tax of this class shall be four per cent of its value for the use of the state if such value does not exceed fifty thousand dollars, four and one-half per cent if its value exceeds fifty thousand dollars and does not exceed one hundred thousand dollars, and five per cent if its value exceeds one hundred thousand dollars. Property which shall pass to or for the use of any others than members of Class A, Class B and the institutions excepted in the first sentence of this section, shall be subject to a tax upon the value of each bequest, devise, or distributive share in excess of five hundred dollars, and the tax of this class shall be five per cent of its value for the use of the state if such value does not exceed fifty thousand dollars, six per cent if its value exceeds fifty thousand and does not exceed one hundred thousand dollars, and seven per cent if its value exceeds one hundred thousand dollars. Administrators, executors, and trustees, and any grantees under such conveyances made during the grantor's life shall be liable for such taxes, with interest, until the same have been paid.

*86 Me. 495; 88 Me. 587; 108 Me. 389; 122 Me. 33.

Sec. 2. Taxation of life estates and remainders; when impossible to compute present value of interest, tax may be compromised. R. S. c. 69, § 2. 1921, c. 175. Whenever property shall descend by devise, descent, bequest, or grant to a person for life or for a term of years and the remainder to another, except to or for the use of any educational, charitable, religious, or benevolent institution in this state, the value of the prior estate shall be determined by the Actuaries' Combined Experience Tables at four per cent compound interest and a tax imposed at the rate prescribed in the preceding section for the class to which the devisee, legatee, or grantee of such estate belongs and a tax shall be imposed at the same time upon the remaining value of such property at the rate prescribed in said section for the class to which the devisee, legatee, or grantee of such remainder belongs, subject to the exemptions provided in the preceding section.

In every case in which it is impossible to compute the present value of any interest, by reason of such interest being conditioned upon the happening of a contingency or dependent upon the exercise of a discretion or subject to a power of appointment or otherwise, the attorney-general may effect such settlement of the tax as he shall deem for the best interest of the state and payment of the sum so agreed upon shall be a full satisfaction of such tax. The executor, administrator, or trustee of a resident or non-resident estate coming within the provisions of this statute is hereby authorized and empowered to compromise the amount of tax due to the state under this chapter with the attorney-general.

122 Me. 33.

Sec. 3. Excess of reasonable compensation to executors to be taxed. R. S. c. 69, § 3. Whenever a decedent appoints one or more executors or trustees, and in lieu of their allowance makes a bequest or devise of property to them which would otherwise be liable to said tax, or appoints them his residuary legatees, and said bequests, devises, or residuary legacies exceed a reasonable compensation for their services, such excess shall be liable to such tax, and the court of probate having jurisdiction of their accounts shall determine the amount of such reasonable compensation.

Sec. 4. Property of a deceased resident of this state subject to taxation in another state, when not liable to taxation in this state. R. S. c. 69, § 4. Property belonging to a deceased resident of this state which shall be distributed by order of the probate court subsequent to the second day of July, nineteen hundred nine, and which is not therein at the time of his death, shall not be taxable under the provisions of this chapter if legally subject in another state or country to a tax of like character and amount to that imposed by section one, and if such tax be actually paid or guaranteed or secured in accordance with the law of such other state or country; if legally subject in another state or country to a tax of like character, but of less amount than that imposed by section one and such tax be actually paid, guaranteed or secured as aforesaid, such property shall be taxable under the provisions of section one to the extent of the difference between the tax thus actually paid, guaranteed, or secured, and the amount for which such property would otherwise be liable under this chapter.

Sec. 5. Courts of probate to have jurisdiction to determine all questions relating to tax. R. S. c. 69, § 5. The court of probate, having either principal or ancillary jurisdiction of the settlement of the estate of the decedent, shall have jurisdiction to hear and determine all questions in relation to the taxes imposed by this chapter that may arise hereunder affecting any devise, legacy, or inheritance, subject to appeal as in other cases, and the attorney-general shall represent the interests of the state in any such proceedings. The judge of probate, having jurisdiction as aforesaid, shall fix the time and place for hearing and determining such questions and shall give public notice thereof and personal notice to the executor, administrator, or trustee. Appeals in behalf of the estate shall be taken in the name of the executor, administrator, or trustee and service upon the attorney-general shall be sufficient. When appeals are taken by the state, service shall be made upon the executor, administrator, or trustee.

86 Me. 507.

Sec. 6. Registers of probate to annually deliver to attorney-general list of estates appearing to be liable to inheritance tax; duties of attorney-general; costs. R. S. c. 69, § 6. The registers of probate in the several counties shall deliver to the attorney-general, on or before the first day of June in each year, a list of all estates in which it appears from the record that some part of said estate may be liable to an inheritance tax, and in which a will has been offered for probate or administration granted for more than one year prior to the time of filing such list, and in which no inheritance tax has been assessed or paid. Said list shall contain the name of the deceased, the date of the administration granted, and the name and residence of the administrator or executor. The attorney-general shall promptly investigate all cases so reported, by notifying the executor, administrator, trustee, heir, or devisee, and in such other manner as he may determine, and if it appears to him that in any such case an inheritance tax is due and has not been paid to the state, he shall, unless said tax is paid, within thirty days after notice from him to the executor, administrator, trustee, heir, or devisee that the same is due, cite the executor, administrator,

CHAP. 77

trustee, heir, or devisee, whose duty it is to pay said tax, before the proper probate court in such manner as is provided for the citation of trust officers in probate proceedings, and shall take all other action necessary to secure the payment of said tax. In such proceedings the attorney-general shall recover costs to be fixed and determined by the judge of probate in his discretion, which costs may be retained by said attorney-general for his own use and shall be additional to any salary allowed to him by law.

108 Me. 389.

Sec. 7. Copy of inventory of any estate subject to tax to be furnished attorney-general. R. S. c. 69, § 7. A copy of the inventory of every estate, any part of which may be subject to a tax under the provisions of section one, or if the same can be conveniently separated, then a copy of such part of such inventory with the appraisal thereof, shall be sent by mail by the register of the court of probate in which such inventory is filed, to the attorney-general within ten days after the same is filed. The fees for such copy shall be paid by the executor, administrator, or trustee, and allowed in his account.

Sec. 8. Valuation of property. R. S. c. 69, § 8. The value of such property as may be subject to said tax shall be its actual market value as found by the judge of probate, after public notice or personal notice to the attorney-general and all persons interested in the succession to said property, or the attorney-general or any of said persons interested may apply to the judge of probate having jurisdiction of the estate and on such application the judge shall appoint three disinterested persons, who, being first sworn, shall view and appraise such property at its actual market value for the purposes of said tax, and shall make return thereof to said probate court, which return may be accepted by said court in the same manner as the original inventory of such estate is accepted, and if so accepted it shall be binding upon the person by whom such tax is to be paid, and upon the state. And the fees of the appraisers shall be fixed by the judge of probate and paid by the executor, administrator, or trustee.

86 Me. 507; 122 Me. 37.

Sec. 9. When and to whom taxes to be paid; duty of personal representative of deceased; register of probate to send copy of petition to attorney-general. R. S. c. 69, § 9. All taxes imposed by section one upon the estates of deceased residents of this state shall be payable to the treasurer of state, and all taxes imposed by said section one upon the estates of non-resident decedents, to the attorney-general, by the executors, administrators, or trustees at the expiration of two years after the granting of letters testamentary or of administration; but if legacies or distributive shares are paid within two years, the tax thereon shall be payable at the same time; and if the same are not so paid, interest at the rate of six per cent a year shall be charged and collected from the time the same became payable; but no such tax upon estates of residents or inhabitants of this state shall be accepted except upon presentation of a certificate from a probate court showing the amount of such tax due. It shall be the duty of the personal representative of said deceased to petition the probate court having jurisdiction to assess such taxes before the payment of any such legacies or distributive shares, and before the expiration of two years after the granting of letters aforesaid. The register of probate shall send by mail, a copy of such petition to the attorney-general at least seven days before the hearing thereon unless the attorney-general in writing waives the same.

122 Me. 37.

Sec. 10. Petition of attorney-general; lien on real estate. R. S. c. 69, § 10. If no such petition is filed within the time limited, the attorney-general may file

a similar petition, of which, unless notice is waived, at least fourteen days' notice shall be given such personal representative or his agent. In either case the attorney-general may appear and be heard upon the assessment of such tax and an appeal may be had from the decree of the judge of probate by either party. Real estate of which the decedent died seized or possessed, subject to taxes as aforesaid, shall be charged with a lien for all such taxes and interest, which lien may be discharged by the payment of all taxes due and to become due upon said real estate or separate parcel thereof, or by an order or decree of the probate court discharging said lien, granted upon the deposit with said court of a sum of money or a bond, sufficient to secure to the state the payment of any tax due or to become due on said real estate. Orders or decrees discharging such lien may be recorded in the registry of deeds in the county where said real estate is located.

Sec. 11. Failure to pay tax to render administrator liable; action of debt may be maintained for tax. R. S. c. 69, § 11. After failure to pay such tax, as provided in section nine, such an administrator, executor, or trustee is liable to the state on his administration bond for such tax and interest, and an action shall lie thereon without the authority of the judge of probate; or an action of debt may be maintained in the name of the state against any such administrator, executor, or trustee, or any such grantee, for such tax and interest. But if such administrator, executor, or trustee, after being duly cited therefor, refuses or neglects to return his inventory or to settle an account, by reason whereof the judge of probate cannot determine the amount of such tax, such administrator, executor or trustee shall be liable to the state on his administration bond for all damages occasioned thereby.

122 Me. 37.

Sec. 12. Proceedings when estate liable to pay inheritance tax is not before court. R. S. c. 69, § 12. If, upon the decease of a person leaving an estate liable to pay an inheritance tax, a will disposing of such estate is not offered for probate, or an application for administration made within six months after such decease, the proper probate court upon application by the attorney-general, shall appoint an administrator for such estate; whenever such a case is brought to the attention of the attorney-general, he shall petition for administration on such estate and the judge may appoint such attorney-general or other suitable person as such administrator; the attorney-general shall be entitled to costs as in other probate proceedings.

108 Me. 389.

Sec. 13. Proceedings for recovery of taxes by attorney-general. R. S. c. 69, § 13. The attorney-general shall promptly commence proceedings for the recovery of any of said taxes within six months after the same become payable; and shall commence the same when the judge of a probate court certifies to him that the final account of an executor, administrator, or trustee has been filed in such court, and that the settlement of the estate is delayed because of the non-payment of said tax. The judge of the probate court shall so certify upon the application of any heir, legatee, or other person interested therein, and may extend the time of payment of said tax whenever the circumstances of the case require. All moneys received by the attorney-general as taxes collected under the provisions of this chapter shall be by him forthwith paid to the treasurer of state.

Duties of Executors and Administrators.

Sec. 14. Property not to be delivered to legatee until tax is paid. R. S. c. 69, § 14. Any administrator, executor, or trustee, having in charge or trust any property subject to such tax, shall deduct the tax therefrom, or shall collect the tax thereon, and interest chargeable under section nine from the legatee or person entitled to said property, and he shall not deliver any specific legacy or property subject to said tax to any person until he has collected the tax thereon.

Sec. 15. All taxes payable upon real estate to remain a charge thereon until paid. R. S. c. 69, § 15. Whenever any legacies subject to said tax shall be charged upon or payable out of any real estate, the heir or devisee, before paying the same, shall deduct said tax therefrom and pay it to the executor, administrator, or trustee, and the same shall remain a charge upon said real estate until it is paid; and payment thereof shall be enforced by the executor, administrator, or trustee, in the same manner as the payment of the legacy itself could be enforced.

122 Me. 37.

Sec. 16. When legacy is for limited period executor to retain tax on whole amount. R. S. c. 69, § 16. If any such legacy be given in money to any person for a limited period, such administrator, executor, or trustee shall retain the tax on the whole amount; but if it be not in money, he shall make an application to the judge of probate having jurisdiction of his accounts to make an apportionment, if the case requires it, of the sum to be paid into his hands by such legatee on account of said tax and for such further order as the case may require.

122 Me. 37.

Sec. 17. Sale of real estate to pay tax. R. S. c. 69, § 17. Administrators, executors and trustees may sell so much of the estate of the deceased as will enable them to pay said tax in the same manner as they may be empowered to do for the payment of his debts.

See c. 85, § 1.

Sec. 18. Notice to attorney-general of descent of real estate. R. S. c. 69, § 18. Whenever any of the real estate of a decedent shall so pass to another person as to become subject to said tax, the executor, administrator, or trustee of the decedent shall inform the attorney-general thereof within six months after he has assumed the duties of his trust, or if the fact is not known to him within that time, then within one month after it does become so known to him.

Sec. 19. Whenever any property shall be refunded by legatee, tax to be paid back. R. S. c. 69, § 19. Whenever for any reason the devisee, legatee, or heir who has paid any such tax shall refund any portion of the property on which it was paid, or it shall be judicially determined that the whole or any part of such tax ought not to have been paid, said tax, or the due proportional part of said tax, shall be paid back to him by the executor, administrator, or trustee.

Sec. 20. Penalty for neglect or refusal to file inventory of estate. R. S. c. 69, § 20. If any executor, administrator, or trustee neglects or refuses to file an inventory of the estate under his charge within three months from the date of the warrant of appraisal, unless such time be extended by the judge of probate, he shall be cited to file such inventory by the judge of probate and if he neglects or refuses to file such inventory within sixty days thereafter, he shall be liable to a penalty of not more than five hundred dollars which shall be recovered in an action of debt by the attorney-general for the use of the state, and the register of probate shall notify the attorney-general of the failure of any executor, administrator, or trustee to file an inventory as above provided.

Sec. 21. No final account to be allowed, until all taxes have been paid. R. S. c. 69, § 21. No final account of any executor, administrator, or trustee shall be allowed by any judge of probate unless it shall show, on oath or affirmation of the accountant, and the judge of said court shall find, that all taxes, imposed by the provisions of section one, upon any property or interest therein belonging to the estate to be settled by said account, shall have been paid, and the receipt of the treasurer of state for such tax shall be the proper voucher for such payment.

Estates of Non-residents.

Sec. 22. Where non-resident has more than one heir or legatee, proportion to be received by each; exemptions. R. S. c. 69, § 22. 1917, c. 266, § 2. Where a non-resident decedent has more than one heir or his property is divided among more than one legatee, each heir, or in case of a will, each legatee shall be held to receive such proportion of the property within the jurisdiction of this state as the amount of all property received by him as such heir or legatee bears to all the property of which said decedent died possessed. The amount of property of the estate of a non-resident which shall be exempt from the payment of an inheritance tax under section one shall be only such proportion of the whole exempted amount which is provided therein for the estates of resident decedents as the amount of the estate of the non-resident actually or constructively in this state bears to the total value of the non-resident decedent's estate wherever situated.

Sec. 23. When estate consists of interstate railroad, telegraph, or telephone shares. R. S. c. 69, § 23. When the personal estate passing from any person, not an inhabitant or resident of this state, as provided in section one, shall consist in whole or in part of shares of any railroad, or street railroad company or telegraph or telephone company incorporated under the laws of this state and also of some other state or country, so much only of each share as is proportional to the part of such company's lines lying within this state shall be considered as property of such person within the jurisdiction of this state for the purposes of this chapter.

Sec. 24. Tax on intangible personal property of non-residents not to be payable if state of decedent does not impose like tax on residents of this state; reciprocal provisions. 1927, c. 231. The tax imposed by section one shall not be payable in respect to intangible personal property if the decedent is a resident of a state or territory of the United States which at the time of his death did not impose a legacy or succession tax or a death tax of any character in respect to intangible personal property within said state or territory on residents of this state, or if the laws of the state or territory of residence of the decedent at the time of his death contained a reciprocal provision under which non-residents were exempted from legacy or succession taxes or death taxes of every character in respect to intangible personal property providing the state or territory of residence of such non-residents allowed a similar exemption to residents of the state or territory of residence of such decedent. For the purposes of this section the District of Columbia shall be considered a territory of the United States. The provisions of this section shall apply only to the estates of non-residents who die after July first, nineteen hundred twenty-eight.

Sec. 25. Transfer of bank stock, or of corporation stock of deceased non-residents subject to tax; when banks are liable for tax. R. S. c. 69, § 25. If a foreign executor, administrator, or trustee assigns or transfers any stock in

CHAP. 77

any national bank located in this state or in any corporation organized under the laws of this state, owned by a deceased non-resident at the date of his death and liable to a tax under the provisions of this chapter, the tax shall be paid to the attorney-general at the time of such assignment or transfer; and if it is not paid when due, such executor, administrator, or trustee shall be personally liable therefor until it is paid. Any bank located in this state or a corporation organized under the laws of this state which shall record a transfer of any share of its stock made by a foreign executor, administrator, or trustee, or issue a new certificate for a share of its stock at the instance of a foreign executor, administrator, or trustee before all taxes imposed thereon by the provisions of this chapter have been paid, shall be liable for such tax in an action of debt brought by the attorney-general.

Sec. 26. Transfer of securities or assets of estate of non-resident. R. S. c. 69, § 26. No person or corporation shall deliver or transfer any securities or assets belonging to the estate of a non-resident decedent to anyone unless authority to receive the same shall have been given by a probate court of this state, upon satisfactory evidence that all inheritance taxes provided for by this chapter have been paid, guaranteed, or secured as hereinbefore provided. Any person or corporation that delivers or transfers any securities or assets in violation of the provisions of this section shall be liable for such tax in an action of debt brought by the attorney-general.

Estate Tax.

Sec. 27. An estate tax to be assessed by attorney-general on estates subject to tax under Federal Revenue Act; amount of tax. 1917, c. 116, § 1. There shall be assessed by the attorney-general in addition to the inheritance tax as now provided by this chapter, an estate tax upon all estates which are subject to taxation under the Federal Revenue Act of nineteen hundred twenty-six. Said tax is hereby imposed upon the transfer of the estate of every person, who at the time of his death was a resident of this state. The amount of said tax so assessed shall be the amount by which eighty per cent of the estate tax, payable to the United States under the provisions of the said Federal Revenue Act of nineteen hundred twenty-six, shall exceed the aggregate amount of all estate, inheritance, legacy, and succession taxes actually paid to the several states of the United States in respect to any property owned by such decedent, or subject to such taxes as a part of or in connection with his estate.

Sec. 28. When tax due and payable; interest after due; time for payment may be extended. 1927, c. 116, § 2. Said estate tax shall become due and payable at the expiration of two years after the granting of letters testamentary or of administration, and executors, administrators, trustees, grantees, donees, beneficiaries and surviving joint owners shall be, and remain liable for the tax until it is paid. If the tax is not paid when due, interest at the rate of six per cent per annum shall be charged and collected from the time the same became payable. The attorney-general may, however, for cause shown extend the time for payment with or without interest for such period as the circumstances require.

Sec. 29. Purposes; attorney-general may make regulations. 1927, c. 116, § 4. The intent and purpose of sections twenty-seven to thirty-one inclusive imposing an estate tax is to obtain for this state the benefit of the credit allowed under the provisions of Title III, section three hundred one, subsection (b) of the Federal Revenue Act of nineteen hundred twenty-six to the

extent that this state may be entitled by the provisions of sections twenty-seven to thirty-one inclusive, by imposing additional tax, and the same shall be liberally construed to effect this purpose. The attorney-general may make such regulations relative to the assessment and the collection of the tax provided by said sections, not inconsistent with law, as may be necessary to carry out this intent.

Sec. 30. To what estates applicable; when provisions to be void; effect of unconstitutionality of provisions, or of Federal Revenue Act or Federal Estate Tax Law. 1927, c. 116, §§ 3, 5, 7. The foregoing provisions assessing an estate tax as an additional tax shall also apply to all estates not fully distributed and now in process of settlement, where the date of death was subsequent to February twenty-six, nineteen hundred twenty-six. They shall become void and of no effect in respect to the estates of persons who die subsequent to the effective date of the repeal of Title III of said Federal Revenue Act or of the provisions thereof providing for a credit of the taxes paid to the several states of the United States not exceeding eighty per cent of the tax imposed by said Title III. If any portion of the foregoing provisions relating to said estate tax is held unconstitutional, such decision shall not invalidate the portions unaffected thereby. In the event that any part of the Federal Revenue Act or Federal Estate Tax Law, hereinbefore referred to, shall be declared to be in violation of the constitution of the United States, such declaration shall not be construed to affect the foregoing provisions relating to estate tax.

Sec. 31. Provisions relating to succession taxes to be applicable. 1927, c. 116, § 6. All provisions of this chapter, relating to succession taxes, shall apply to the sections relating to estate taxes wherever the same are applicable.

General Provisions.

Sec. 32. Duties of town and city clerks. R. S. c. 69, § 27. Clerks of cities and towns shall report to the treasurer of state the names of all persons dying within their respective municipalities who in the judgment of said clerks leave estates the value whereof exceeds five hundred dollars, together with the names of husband, wife, and next of kin so far as known to him; such report shall be mailed to the treasurer of state within ten days of the time when the certificate of death is filed with such clerk. The treasurer of state shall prepare and furnish blanks for such returns.

Sec. 33. Fees of judges and registers of probate. R. S. c. 69, § 28. The fees of judges or registers of probate for the duties required of them by this chapter shall be, for each order, appointment, decree, judgment, or approval of appraisal or report required hereunder, fifty cents, and for copies of records, the fees that are now allowed by law for the same. And the administrators, executors, trustees or other persons paying said tax shall be entitled to deduct the amount of all such fees paid to the judge or register of probate from the amount of said tax to be paid to the treasurer of state.

Sec. 34. Construction of words. R. S. c. 69, § 29. In the foregoing sections relating to inheritances the word "person" shall be construed to include bodies corporate as well as natural persons; the word "property" shall be construed to include both real and personal estate, and any form of interest therein whatsoever, including annuities.

See c. 1, § 6, ¶ x, xiv.