

# MAINE STATE LEGISLATURE

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REVISED STATUTES  
OF THE  
STATE OF MAINE  
1954

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1957 CUMULATIVE SUPPLEMENT

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ANNOTATED

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IN FIVE VOLUMES  
VOLUME 4

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**Place in Pocket of Corresponding  
Volume of Main Set**

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THE MICHIE COMPANY  
CHARLOTTESVILLE, VIRGINIA  
1957

The commission shall elect a chairman and a secretary, and shall receive no compensation for meetings of the commission but shall be reimbursed for their necessary traveling expenses. Compensation for services rendered by the secretary by direction of the commission and necessary clerical assistance and expense of printing reports of the commission shall be paid from any appropriation made therefor. (R. S. c. 140, § 49. 1955, c. 323.)

**Effect of amendment.**—The 1955 amendment rewrote all of this section following the first sentence. Section 2 of the amendatory act provides: "The members of the present Commission appointed by the Governor as provided by Section 50 of

Chapter 153 of the Revised Statutes shall constitute the first Commission under the statutes, as amended by this act, and shall continue as members of the Commission through December 31, 1956."

### Chapter 154.

## Executors and Administrators.

### Wills and Executors.

**Sec. 6. Depositions.**—When any of the witnesses of a will offered for probate, or any other witness whose testimony is required to prove the signatures of the testator or of the witnesses of such will, live out of the state or more than 30 miles distant or, by age or indisposition of body, are unable to attend court, their depositions, taken as provided in chapter 117 or before a magistrate, notary public or justice of the peace authorized by commission from the judge, shall be competent evidence in the absence of such witnesses. (R. S. c. 141, § 6. 1955, c. 4. 1957, c. 103.)

**Effect of amendments.** — The 1955 amendment inserted in this section the word "or any other witness whose testimony is required to prove the signatures of the testator or of the witnesses of such

will." The 1957 amendment inserted the words "notary public or justice of the peace".

### Sec. 9. When letters testamentary granted.

The executor named in a will must be legally competent in the opinion of the judge of probate. The question of legal competency is one of determination by the judge. If the opinion of the judge is

based upon supporting evidence, it is then not vulnerable to attack by exceptions. In re Royal's Appeal, 152 Me. 242, 127 A. (2d) 484.

### Sec. 11. Bond executor shall give.

This statute confers upon the court judicial discretion regarding executor's bonds and when it appears to the judge that it is necessary or proper, he may re-

quire an executor to give bond with sureties irrespective of a testator's expressed intention. In re Royal's Appeal, 152 Me. 242, 27 A. (2d) 484.

### Estates of Absentees.

**Sec. 40. End of receivership.**—If at the expiration of said 14 years said property has not been accounted for, delivered or paid over under the provisions of section 39, the court shall order the distribution of the remainder to the persons to whom, and in the shares and proportions in which, it would have been distributed if said absentee had died intestate within the state on the day 14 years after the date of the disappearance or absconding as found and recorded by the court, except that said receiver shall deduct from the share of each distributee and pay to the state tax assessor for the use of the state such amount as said distributee would have paid in an inheritance tax to the state if said distributee

had received the property by inheritance from a deceased resident of this state. (R. S. c. 141, § 36. 1957, c. 397, § 55.)

**Effect of amendment.**—The 1957 tuted “state tax assessor” for “attorney amendment substituted “section 39” for general”. “the preceding section”, and also substi-

### Special Administrators.

**Sec. 56. Powers and duties.**—The special administrator shall collect all the goods, chattels and debts of the deceased, control and cause to be improved all his real estate, collect the rents and profits thereof and preserve them for the executor or administrator thereafter appointed; and for that purpose may maintain suits and sell such perishable and other goods as the judge orders; and shall have such powers to vote stock owned by the deceased as the deceased would have if living, at all corporation meetings, and the authority to sell and transfer any specific rights which may have accrued to the estate of said deceased as such stockholder and the judge may authorize and direct that the business of the deceased, in whole or in part shall, for a limited time to be determined by him, be carried on by such special administrator as a going business; pay the expenses of the funeral and last sickness and of his administration; debts preferred under the laws of the United States; public rates and taxes, and money due the state from the deceased; and pay to the widow or widower, if any, and if not, to the guardian of the children under 14 years of age, for their temporary support, such sums as the judge orders, having regard to the state and the amount of the property; and sums so paid to the widow, widower or guardian shall be deducted, if the estate is solvent, from the share of the widow, widower or children, but if insolvent, shall be considered by the judge in his allowance to them. (R. S. c. 141, § 50. 1955, c. 276.)

**Effect of amendment.**—The 1955 amend- line fourteen and the word “widower” in ment inserted the words “or widower” in lines seventeen and eighteen.

## Chapter 155.

### Inheritance, Succession and Estate Taxes.

#### Property Taxable.

#### Sec. 2. Property taxable; exemptions.

##### I.

**C.** By survivorship in any form of joint ownership including joint bank deposits in which the decedent joint owner contributed during his lifetime any part of the property held in such joint ownership or of the purchase price thereof, excepting transfers by survivorship described in paragraph D hereof; (1955, c. 430, § 1)

**D.** By survivorship in any form of joint ownership, other than joint bank deposits and joint building and loan shares, created on or after the effective date of this act, the value of decedent's interest in such joint ownership to be determined for the purpose of this chapter as provided by section 10-A. (1955, c. 430, § 2)

**II.** All proceeds of life insurance policies upon the life of a decedent payable to his estate or to his executors or administrators except, if testate, such part thereof as is bequeathed to a widow or widower, or issue, or, if intestate, such part thereof as descends under the provisions of section 21 of chapter 170. All property which shall pass to or for the use of societies, corporations and institutions now or hereafter exempted by law from taxation, or to a public