

# MAINE STATE LEGISLATURE

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## CHAPTER 223

## ACCOUNTING

Sec.

- 2301. Required.
- 2302. Notice and examination.
- 2303. All property included.
- 2304. Real estate income.

**§ 2301. Required**

Every executor or administrator shall account for the personal property and effects named in the inventory at the appraised value, unless sold under license as provided in section 1852; but if loss accrues without his fault or negligence, he may be allowed the amount of such loss in his account of administration. If any goods or effects not sold under license, allowed to the widow, nor distributed to the heirs or devisees, are shown to be of greater value than they were appraised at, he shall account for the difference.

R.S.1954, c. 154, § 71.

**§ 2302. Notice and examination**

Every executor or administrator shall render his accounts agreeably to the condition of his bond. The judge may require him to account when he deems it necessary. Public notice shall be given before the allowance of any such account unless waived by all parties in interest other than creditors. On the examination thereof the accountant may be interrogated under oath in relation to the same, and such record of his answers shall be made as the judge requires.

R.S.1954, c. 154, § 76.

**§ 2303. All property included**

Every executor and administrator is chargeable in his account with all goods, chattels, rights and credits of the deceased which come to his hands and are by law to be administered, whether included in the inventory or not; with all the proceeds of real estate sold for the payment of debts, legacies and incidental expenses and with all the interest, profit and income that in any

way come to his hands in his said capacity from any estate of the deceased.

R.S.1954, c. 154, § 77.

**§ 2304. Real estate income**

If any part of the real estate is used or occupied by the executor or administrator, he shall account for the income thereof to the devisees or heirs in the manner ordered by the judge, with the assent of the accountant and of other parties present at the settlement of his account. If the parties do not agree on the sum to be allowed, it shall be determined by 3 disinterested persons, appointed for that purpose by the judge, whose award, accepted by the judge, shall be final.

R.S.1954, c. 154, § 78.