

MAINE STATE LEGISLATURE

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PART 6

INHERITANCE, SUCCESSION AND
ESTATE TAXES

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CHAPTER 551

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GENERAL PROVISIONS

§ 3401. Definitions

Wherever used in chapters 551 to 567, the word "person" shall include bodies corporate; the word "property" shall include both real and personal estate and any form of interest therein whatsoever, including annuities.

R.S.1954, c. 155, § 43.

§ 3402. Applicability of provisions

Chapters 551 to 567, insofar as they change the rate of tax applicable to property or interests therein, shall apply only to

such property or interests therein passing on or after the first day of July, 1933 and, as to all property and interests therein passing prior to said date, the rate or rates previously applicable under chapter 77 of the Revised Statutes of 1930 shall remain in force. Notwithstanding the rate of taxation applicable in any given case, all proceedings incident to the payment and collection of inheritance and estate taxes after July 1, 1933 shall be conducted under the terms hereof and full jurisdiction shall be vested in the State Tax Assessor rather than in the probate courts of the several counties of the State.

R.S.1954, c. 155, § 44.

§ 3403. Inspection of documents filed with State Tax Assessor

Papers, copies of papers, affidavits, statements, letters and other information and evidence filed with the State Tax Assessor in connection with the assessment of taxes upon legacies and successions shall be open only to the inspection of persons charged or likely to become charged with the payment of taxes in the case in which such paper, copy, affidavit, statement, letter or other information or evidence is filed, or their representatives, and to the State Tax Assessor, his assistants and clerks and such other officers and persons as may, in the performance of their duties, have occasion to inspect the same for the purpose of assessing or collecting taxes.

R.S.1954, c. 155, § 34.

§ 3404. Lien for taxes

Property subject to taxes as aforesaid, in whatever form of investment it may happen to be, shall be charged with a lien for all taxes and interest thereon which are or may become due on such property; but said lien shall not attach to any personal property after the same has been sold or disposed of for value by the executor, administrator or trustee, or to real estate after it has been conveyed by the executor, administrator or trustee under license of the probate court. The lien charged by chapters 551 to 567 upon any real estate or separate parcel thereof may be discharged by the payment of all taxes and interest due and to become due upon said real estate or separate parcel and the cost of recording the certificate mentioned. Upon payment thereof, the State Tax Assessor shall cause a certificate showing such payment to be recorded in the registry of deeds in each county where said real estate is located.

Such lien shall expire 5 years after an inventory of the property with respect to which the lien exists is filed with the State Tax Assessor. The State Tax Assessor may record in the registry of deeds in the county where such property is located, within said 5-year period, a certificate of lien, which shall extend said lien for an additional period of 5 years beginning at the termination of the first 5-year period, and the Tax Assessor may further extend said lien 5 years at a time by filing additional certificates of lien. Such certificate of lien shall be sufficient if it states the name of the decedent, identifies the property, states that the Tax Assessor claims a lien thereon for unpaid inheritance or estate taxes, and shall state the name of the record owner of such property at the time of decedent's death if other than decedent.

If the lien shall not have been terminated as set forth, it shall in any event expire 10 years after decedent's death, unless further extended by the filing of a lien certificate, as to any property in the hands of a purchaser for value.

The limitations established shall apply to liens heretofore as well as hereafter created.

R.S.1954, c. 155, § 18; 1955, c. 272; 1957, c. 429, § 89.