

# MAINE STATE LEGISLATURE

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CHAPTER 555  
**POWERS AND DUTIES OF STATE  
TAX ASSESSOR**

Sec.

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**§ 3521. Tax Assessor to administer law; absence or disability**

The assessment and collection of all taxes on inheritances and successions and of all estate taxes and the enforcement and administration of all the provisions of law relating thereto shall be vested in the State Tax Assessor.

R.S.1954, c. 155, § 1; 1959, c. 33, § 14.

**§ 3522. Authority of State Tax Assessor**

The State Tax Assessor shall collect all taxes, interest and penalties provided by chapters 551 to 567 and is given authority to institute proceedings of any nature necessary or desirable for that purpose, including such proceedings as may be necessary or desirable for the removal of executors, administrators and trustees who have failed to pay the taxes due from estates in their hands.

The State Tax Assessor is given authority to enforce the collection of any taxes secured by bond in a civil action brought thereon regardless of the fact that some other official may be named as obligee therein.

The State Tax Assessor shall pay over all receipts from such taxes, interest and penalties to the Treasurer of State daily.

R.S.1954, c. 155, § 37; 1961, c. 317, § 505.

**§ 3523. Value of property determined; appeal**

The value of the property upon which the tax is computed shall be determined by the State Tax Assessor and certified by

him to the persons by whom the tax is payable, and such determination shall be final unless the value so determined shall be reduced by proceedings as hereinafter provided. At any time within 90 days after such certification any party interested in the succession, or the executor, administrator or trustee may appeal from the decision of the State Tax Assessor to the probate court in the county where the estate is being administered as provided in section 3801.

At any time within said 90 days the State Tax Assessor may, at the request or with the consent of the persons by whom the tax is payable, alter his determination of value. When an alteration is made, the State Tax Assessor shall notify the persons by whom the tax is payable and the appeal may be taken within 90 days thereafter.

R.S.1954, c. 155, § 28.

#### **§ 3524. Amount of tax determined**

The State Tax Assessor shall determine the amount of tax due and payable upon any estate or part thereof and shall certify the amount so due and payable to the persons by whom the tax is payable. Such determination and certification may be made upon account of the tax payable upon the estate generally or upon account or in full for any part thereof or any interest therein. Payment of the amount so certified upon account shall be a discharge of the tax to the extent of said certification and upon subsequent determination and certification of the full amount of the tax payable upon the estate generally or upon any interest therein or part thereof, payment of the full amount of said tax shall, except as otherwise provided, be a discharge of the tax. In determining the amount of any tax payable under chapters 551 to 567, the State Tax Assessor shall not be required to consider any payments on account of debts, funeral expenses or expenses of administration which have not been allowed by the probate court having jurisdiction of said estate. The amount paid on account of federal estate taxes shall be allowed as a deduction in resident estates. If after determination and certification of the full amount of the tax upon an estate or any interest therein or part thereof the estate shall receive or become entitled to property in addition to that shown in the inventory or disclosed to the State Tax Assessor, the executor, administrator, trustee or other fiduciary shall forthwith notify the State Tax Assessor who shall upon being thus or otherwise informed determine the amount of additional tax, if any, due and payable thereon and shall certify

the said amount to the person by whom such tax is payable, which amount shall be due and payable 30 days from the date of the certification. A fiduciary shall be personally liable to pay only so much of said additional tax as is computed on the additional property actually received by him and a beneficiary receiving any part of such additional property shall be liable to pay so much of the tax thereon as is not chargeable as aforesaid to a fiduciary.

R.S.1954, c. 155, § 29.

**§ 3525.    Preparation of forms and making of rules by Tax Assessor**

The State Tax Assessor shall prepare all blanks, forms, books and papers necessary for or incident to the securing of full information with reference to all estates and may prescribe and establish such rules of practice and procedure, not inconsistent with law, as may be desirable in the economical and efficient administration of chapters 551 to 567.

R.S.1954, c. 155, § 35.

**§ 3526.    Examination of witnesses; attendance**

The State Tax Assessor may summon and examine on oath, for the purpose of determining the taxability of any estate or of determining the value of such estate or assessing taxes thereon, any person having knowledge or means of knowledge as to any material fact touching the nature, valuation or taxation of any property which may be subject to chapters 551 to 567, and may require the production of all books, papers or other documents within the control of any witness.

Any examination on oath conducted by the State Tax Assessor may in his discretion be reduced to writing and false swearing therein shall be deemed perjury and be punishable as such.

Any Justice of the Superior Court upon application of the State Tax Assessor may compel the attendance of witnesses and the giving of testimony before the State Tax Assessor in the same manner, to the same extent and subject to the same penalties as if before said court.

R.S.1954, c. 155, § 36.

**§ 3527.    Appointment of administrator on probate delay**

If, upon the decease of a person leaving an estate which may be liable to pay an inheritance tax, a will is not offered for pro-

bate or an application for administration is not made within 6 months after the date of death, or if the executor or administrator does not qualify within said period, the probate court, upon application by the State Tax Assessor, may appoint an administrator. Nothing shall prevent the Tax Assessor from petitioning for appointment within 6 months after the date of death, if in the opinion of the Tax Assessor such action is necessary.

R.S.1954, c. 155, § 22; 1959, c. 224, § 1.