

# MAINE STATE LEGISLATURE

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May 3, 1946

William B. Mahoney, Esq.  
120 Exchange Street  
Portland 3, Maine

Re: Estate of William H. Lane

Dear Sir:-

Your letter of April 30th received, relating to the disagreement between you and the Inheritance Tax Commissioner relating to valuation of the contingent remainders in the above named estate, for the purpose of assessing a State Inheritance tax under the statute, I note there is no dispute on the facts involved.

You suggest that you do not see why we cannot agree to submit the valuation of the tax under the will to Judge Chaplin and accept his suggested valuation.

I talked this matter over with Mr. Stubbs yesterday and went over his file in the case, and I feel that it is the duty of the Inheritance Tax Commissioner with the approval of the Attorney General to assess this tax without being bound by the judgment of any outside parties. Any party who feels aggrieved has an available remedy under the statute. Both Mr. Stubbs and I will be glad to have this matter submitted to Judge Chaplin and for him to make suggestions as to what in his opinion he feels that the amount of the Inheritance Tax should be, but I would not agree that this office would be bound by his suggestions, though undoubtedly we should take it into consideration, as I have a high regard for Judge Chaplin and his judgment would have great weight with this office.

The reason I feel this way about it is that there is no provision in the statute about referring matters of this nature to a referee, and I do not want to evade the responsibility

placed upon the Inheritance Tax Commissioner and the Attorney General under the statute.

If you will submit the facts which you have to Judge Chaplin in an unbiased manner and get his reaction, I shall be glad to hear from you, as I note from the assessment sheet in the Inheritance Tax Commissioner's office that the assessment amounts to over \$1700 and you want to compromise the matter for \$776 or so. This being the case, it seems to me that you are not placing any valuation on the contingent remainders under the terms of the will, or, if you are, the valuation in your mind is practically nil.

Very truly yours,

Ralph W. Farris  
Attorney General

RWF:c