

# MAINE STATE LEGISLATURE

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EIGHTY-FOURTH LEGISLATURE

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House Document

No. 716

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S. P. 708            House of Representatives, March 21, 1929.

Referred to Committee on Revision of Statutes in concurrence and 500 copies ordered printed.

CLYDE R. CHAPMAN, Clerk.

Presented by Senator Weatherbee of Penobscot.

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STATE OF MAINE

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IN THE YEAR OF OUR LORD ONE THOUSAND NINE  
HUNDRED AND TWENTY-NINE

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AN ACT to Amend Section Ten of Chapter Sixty-nine of the Revised Statutes, Relative to Lien on Real Estate for Succession Taxes.

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Be it enacted by the People of the State of Maine, as follows:

Section ten of chapter sixty-nine of the revised statutes is 2 hereby amended by adding at the end thereof the following 3 sentence: 'Such lien shall expire in five years after the 4 filing by the executor or administrator in the probate court 5 of an inventory of said real estate,' so that said section as 6 amended shall read as follows:

'Sect. 10. *Petition of attorney-general; lien on real estate.*

2 If no such petition is filed within the time limited, the at-  
3 torney-general may file a similar petition, of which, unless  
4 notice is waived, at least fourteen days' notice shall be given  
5 such personal representative or his agent. In either case  
6 the attorney-general may appear and be heard upon the  
7 assessment of such tax and an appeal may be had from  
8 the decree of the judge of probate by either party. Real  
9 estate of which the decedent died seized or possessed, sub-  
10 ject to taxes as aforesaid, shall be charged with a lien for  
11 all such taxes and interest, which lien may be discharged  
12 by the payment of all taxes due and to become due upon  
13 said real estate or separate parcel thereof, or by an order  
14 or decree of the probate court discharging said lien, granted  
15 upon the deposit with said court of a sum of money or a  
16 bond, sufficient to secure to the state the payment of any  
17 tax due or to become due on said real estate. Orders or  
18 decrees discharging such lien may be recorded in the reg-  
19 istry of deeds in the county where said real estate is located.  
20 Such lien shall expire in five years after the filing by the  
21 executor or administrator in the probate court of an inven-  
22 tory of said real estate.'