

MAINE STATE LEGISLATURE

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N I N E T Y - S E V E N T H L E G I S L A T U R E

Legislative Document

No. 1174

S. P. 410

In Senate, March 2, 1955

Referred to the Committee on Judiciary, sent down for concurrence and ordered printed.

CHESTER T. WINSLOW, Secretary

Presented by Senator Woodcock of Penobscot.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
FIFTY-FIVE

AN ACT Relating to Liens for Inheritance Taxes and Fixing a Period of Limitations Therefor.

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

R. S., c. 155, § 18, amended. Section 18 of chapter 155 of the revised statutes is hereby amended to read as follows:

'Sec. 18. Lien. ~~Property of which a decedent dies seized or possessed~~ subject to taxes as aforesaid, in whatever form of investment it may happen to be, ~~and all property acquired in substitution therefor~~ 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 sections 1 to 44, inclusive, 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 hereinafter mentioned; and 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; provided, however, 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 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 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.

Whether or not such inventory shall be filed, the lien shall expire 10 years after decedent's death, unless further extended by the filing of a lien certificate as above set forth, as to any property in the hands of a purchaser for value.

The limitations herein established shall apply to liens heretofore as well as hereafter created; provided, however, that no lien heretofore created shall expire prior to 2 years after the effective date of this act.'