

MAINE STATE LEGISLATURE

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NINETY - EIGHTH LEGISLATURE

Legislative Document

No. 971

H. P. 682

House of Representatives, February 26, 1957.

Referred to the Committee on Claims. Sent up for concurrence and ordered printed.

HARVEY R. PEASE, Clerk

Presented by Mr. Hancock of York.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
FIFTY-SEVEN

**RESOLVE, to Reimburse Estate of Harriet B. W. Chalfant for Certain
Inheritance Taxes Paid State.**

Estate of Harriet B. W. Chalfant; reimbursed. Resolved: That there be, and hereby is, appropriated from the unappropriated surplus fund of the State the sum of \$584.91 plus interest to be paid to estate of Harriet B. W. Chalfant as a full and final settlement against the State for overpayment of inheritance taxes.

STATEMENT OF FACTS

Minna Field Burnaby et al. conveyed to Henry Chalfant and Harriet B. W. Chalfant, "as tenants by the entirety," by deed dated December 16, 1925, recorded in Book 758, Page 235, certain lands and buildings situated at York Harbor, Maine. The reason for making specific reference to this conveyance lies in the fact that certain decisions and rulings subsequently made with respect of Inheritance and Estate Taxes on the estates of Mr. and Mrs. Chalfant were based on the wording of this deed.

Henry Chalfant died August 28, 1928, domiciled in Pittsburgh, Penn. The Inheritance and Estate Tax due the State of Maine were not determined until 1953, when the total of these taxes was determined to be \$1,085.63. In computing these taxes the above mentioned conveyance of December 16, 1925 was treated as a "tenancy in common." These taxes were paid in 1953.

Harriet B. W. Chalfant died January 17, 1937, likewise domiciled in Pittsburgh, Penn. In 1937 or 1938, the total amount of Inheritance Tax and Estate Tax due the State of Maine was determined to be \$1,798.89. The computations of the taxes in that case proceeded on the theory that the above-mentioned deed of December 16, 1925 was to be construed as creating a "joint tenancy." These taxes were paid in due course.

The entire situation with respect to taxes on these 2 estates was reviewed in 1953, at the time of the computation and payment of the Inheritance and Estate Tax on the estate of Henry Chalfant. Revised computation sheets were made by the Bureau of Taxation. There was a total net overpayment of \$584.91. It was found, however, that in view of the length of time which had elapsed since this overpayment was made, the ordinary procedure for the abatement of tax and the refund of an overpayment was not applicable.