

# MAINE STATE LEGISLATURE

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ACTS AND RESOLVES

OF THE

SIXTY-SIXTH LEGISLATURE

OF THE

STATE OF MAINE.

1893.

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PUBLIC LAWS  
OF THE  
STATE OF MAINE.

1893.

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**Chapter 146.**

An Act to tax Collateral Inheritances.

*Be it enacted by the Senate and House of Representatives in Legislature assembled, as follows:*

All property which shall pass, by will or otherwise, to any person for enjoyment after death of grantor, except for use of legal heirs, etc., of grantor, shall be subject to a tax for use of the state.

SECT. 1. All property within the jurisdiction of this state, and any interest therein, whether belonging to inhabitants of this state or not, and whether tangible or intangible, which shall pass by will or by the intestate laws of this state, or by deed, grant, sale, or gift made or intended to take effect in possession or enjoyment after the death of the grantor, to any person in trust or otherwise, other than to or for the use of the father, mother, husband, wife, lineal descendant, adopted child, the lineal descendant of any adopted child, the wife or widow of a son, or the husband of the daughter of a decedent, shall be liable to a tax of two and a half per cent of its value, above the sum of five hundred dollars, for the use of the state, and all administrators, executors, and trustees, and any such grantee under a conveyance made during the grantor's life shall be liable for all such taxes, with lawful interest as hereinafter provided, until the same shall have been paid as hereinafter directed.

Whenever remainder of any property is bequeathed to a collateral heir or stranger to the blood, it shall be taxed.

SECT. 2. When any person shall bequeath or devise any property to or for the use of father, mother, husband, wife, lineal descendant, an adopted child, the lineal descendant of any adopted child, the wife or widow of a son, or the husband of a daughter during life or for a term of years, and the remainder to a collateral heir, or to a stranger to the blood, the value of the prior estate shall, within sixty days after the death of the testator, be appraised in the manner hereinafter provided, and deducted, together with the sum of five hundred dollars, from the appraised value of such property, and said tax on the remainder shall be payable within one year from the death of said testator, and, together with any interest that may accrue on the same, be and remain a lien on said property till paid to the state.

—if not paid, shall be a lien on the property.

Excess of reasonable compensation to executors for services when residuary legatees, shall be taxed.

SECT. 3. Whenever a decedent appoints one or more executors or trustees, and in lieu of their allowance makes a bequest or devise of property to them which would otherwise be liable to said tax, or appoints them his residuary legatees, and said bequests, devises, or residuary legacies exceed what would be a reasonable compensation for their services, such

excess shall be liable to such tax, and the court of probate having jurisdiction of their accounts shall determine what shall be such reasonable compensation.

SECT. 4. All taxes imposed by this act shall be payable to the treasurer of state by the executors, administrators, or trustees within one year from the death of said testator, or intestate, or the qualification of said trustee; and if the same are not so paid, interest at the rate of nine per cent shall be charged them and collected from the time said tax became due.

When taxes shall be paid.

SECT. 5. Any administrator, executor, or trustee, having in charge or trust any property subject to such tax, shall deduct the tax therefrom, or shall collect the tax thereon from the legatee or person entitled to said property, and he shall not deliver any specific legacy or property subject to said tax to any person until he has collected the tax thereon.

Property shall not be delivered to legatee by administrator till tax is paid.

SECT. 6. Whenever any legacies subject to said tax shall be charged upon or payable out of any real estate, the heir or devisee, before paying the same, shall deduct said tax therefrom and pay it to the executor, administrator, or trustee, and the same shall remain a charge upon said real estate until it is paid; and payment thereof shall be enforced by the executor, administrator, or trustee, in the same manner as the payment of the legacy itself could be enforced.

All taxes payable upon real estate, shall remain a charge thereon, until paid.

SECT. 7. If any such legacy be given in money to any person for a limited period, such administrator, executor, or trustee shall retain the tax on the whole amount; but if it be not in money, he shall make an application to the judge of probate having jurisdiction of his accounts to make an apportionment, if the case require it, of the sum to be paid into his hands by such legatee on account of said tax and for such further order as the case may require.

When legacy is in money for a limited period, executor shall retain tax on whole amount, otherwise judge of probate shall make an apportionment.

SECT. 8. All administrators, executors, and trustees shall have power to sell so much of the estate of the deceased as will enable them to pay said tax in the same manner as they may be empowered to do for the payment of his debts.

Executors authorized to sell real estate to pay such tax.

SECT. 9. A copy of the inventory of every estate, any part of which may be subject to a tax under the provisions of this act, or if the same can be conveniently separated, then a copy of such part of such inventory with the appraisal thereof, shall be sent by mail by the register or the judge of the court of probate in which such inventory is filed, to the

Inventory or copy thereof of any estate subject to tax, shall be furnished state assessors.

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state assessors within ten days after the same is filed. The fees for such copy shall be paid by the executor, administrator, or trustee, and allowed in his account.

Whenever any real estate passes to another person and subject to tax, state assessors shall be informed.

SECT. 10. Whenever any of the real estate of a decedent shall so pass to another person as to become subject to said tax, the executor, administrator, or trustee of the decedent shall inform the state assessors thereof within six months after he has assumed the duties of his trust, or if the fact is not known to him within that time, then within one month after it does become so known to him.

Whenever any property shall be refunded by legatee, tax shall be paid back.

SECT. 11. Whenever for any reason the devisee, legatee, or heir who has paid any such tax shall refund any portion of the property on which it was paid, or it shall be judicially determined that the whole or any part of such tax ought not to have been paid, said tax, or the due proportional part of said tax, shall be paid back to him by the executor, administrator, or trustee.

How value of property to be taxed, shall be fixed.

SECT. 12. The value of such property as may be subject to said tax shall be its actual market value as found by the judge of probate; but the state assessors, or any person interested in the succession to said property, may apply to the judge of probate having jurisdiction of the estate, and on such application the judge shall appoint three disinterested persons, who, being first sworn, shall view and appraise such property at its actual market value for the purposes of said tax, and shall make return thereof to said probate court, which return may be accepted by said court in the same manner as the original inventory of such estate is accepted, and if so accepted it shall be binding upon the person by whom this tax is to be paid, and upon the state. And the fees of the appraisers shall be fixed by the judge of probate and paid by the executor, administrator, or trustee. In case of an annuity or life estate the value thereof shall be determined by the so called actuaries' combined experience tables and five per cent compound interest.

—fees for appraisal, how paid.

Court of probate shall have jurisdiction to determine all questions relating to tax.

SECT. 13. The court of probate, having either principal or ancillary jurisdiction of the settlement of the estate of the decedent, shall have jurisdiction to hear and determine all questions in relation to said tax that may arise affecting any devise, legacy, or inheritance under this act, subject to appeal as in other cases, and the county attorney of the county where

the hearing is had, shall represent the interests of the state in any such proceedings.

SECT. 14. Every judge of probate shall, as often as once in six months, render to the state assessors a statement of the property within the jurisdiction of his court that has become subject to said tax during such period, the name of the testator, intestate or grantor, and the name of the beneficiary whose estate is so taxable, and amount of such taxes as will accrue during the next six months, so far as the same can be determined from the probate records, and the number and amount of such taxes as are due and unpaid.

Judges of probate shall make return to state assessors, of all property subject to tax.

SECT. 15. The fees of judges or registers of probate for the duties required of them by this act shall be, for each order, appointment, decree, judgment, or approval of appraisal of report required hereunder, fifty cents, and for copies of records, the fees that are now allowed by law for the same. And the administrators, executors, trustees, or other persons paying said tax shall be entitled to deduct the amount of all such fees paid to the judge or register of probate from the amount of said tax to be paid to the treasurer of state.

Fees of judges and registers of probate for duties under this act.

SECT. 16. No final settlement of the account of any executor, administrator, or trustee shall be accepted or allowed by any judge of probate unless it shall show, and the judge of said court shall find, that all taxes, imposed by the provisions of this act, upon any property or interest therein belonging to the estate to be settled by said account, shall have been paid, and the receipt of the treasurer of state for such tax shall be the proper voucher for such payment.

No final settlement of account shall be allowed until all taxes have been paid.

SECT. 17. In the foregoing sections relating to collateral inheritances the word 'person' shall be construed to include bodies corporate as well as natural persons; the word 'property' shall be construed to include both real and personal estate, and any form of interest therein whatsoever, including annuities.

How act shall be construed.

SECT. 18. This act shall not apply to any case now pending in the probate court, and shall take effect when approved.

Act shall not apply to pending cases.