

MAINE STATE LEGISLATURE

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ACTS AND RESOLVES
OF THE
SEVENTY-SECOND LEGISLATURE

OF THE
STATE OF MAINE

1905.

Published by the Secretary of State, agreeably to Resolves of
June 28, 1820, February 18, 1840, and March 16, 1842.

AUGUSTA
KENNEBEC JOURNAL PRINT
1905

PUBLIC LAWS

OF THE

STATE OF MAINE.

1905.

Chapter 7.

An Act in relation to the assessment of taxes on the estates of deceased persons before the appointment of Executors or Administrators of such estates.

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

Section 1. Paragraph eight of section thirteen of chapter nine of the revised statutes is hereby amended by adding to said paragraph the following:

Paragraph 8,
section 13,
chapter 9,
R. S.,
amended.

'Before the appointment of executors or administrators, the property of deceased persons shall be assessed to the estate of the deceased in the town where he last dwelt, if in the state, otherwise in the town where the property is on the first day of April, and the executors or administrators subsequently appointed shall be liable for the tax so assessed,' so that said paragraph as amended, shall read as follows:

'VIII. The personal property of deceased persons in the hands of their executors or administrators not distributed, shall be assessed to the executors or administrators in the town where the deceased last dwelt, until they give notice to the assessors that said property has been distributed and paid to the persons entitled to receive it. If the deceased at the time of his death did not reside in the state, such property shall be assessed in the town in which said executors or administrators live. Before the appointment of executors or administrators the property of deceased persons shall be assessed to the estate of the deceased in the town where he last dwelt, if in the state, otherwise in the town where the property is on the first day of April, and the executors or administrators subsequently appointed shall be liable for the tax so assessed.'

Personal
property
of deceased
persons in
hands of
guardians,
etc., how
assessed.

Section 2. This act shall take effect when approved.

Approved February 9, 1905.

Chapter 8.

An Act to repeal Section fifteen of Chapter thirty-two of the Revised Statutes, relating to bounties on Porcupines.

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

Section 1. Section fifteen of chapter thirty-two of the revised statutes of nineteen hundred and three, relating to bounties on porcupines is hereby repealed.

Section 15,
chapter 32,
R. S.,
repealed.

Section 2. This act shall take effect ten days after its approval.

Approved February 10, 1905.