

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
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1905

PUBLIC LAWS

OF THE

STATE OF MAINE.

1905.

Chapter 47.

An Act to amend an Act approved February ninth, nineteen hundred and five, 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:

An Act to amend an act approved February ninth, nineteen hundred and five, in relation to the assessment of taxes on the estates of deceased persons before the appointment of executors or administrators of such estates.

An Act to amend an act approved February 9, 1905.

Section 1. This act is hereby amended by inserting after section one, paragraph eight, the following:

'This act shall apply not only in the future but also to the personal estate of all persons who have died since the first day of October, nineteen hundred and three, upon whose estate no appointment of any executor or administrator had been made prior to the first day of April, nineteen hundred and four, and upon which personal estate no tax has been paid since the death of such person.' So that said paragraph eight 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. This act shall apply not only in the future but also to the personal estate of all persons who have died since the first day of October, nineteen hundred and three, upon whose estate no appointment of any executor or administrator had been made prior to the first day of April, nineteen hundred and four, and upon which personal estate no tax has been paid since the death of such person.'

Application of act specifically defined.

Section 2. This act shall take effect when approved.