

MAINE STATE LEGISLATURE

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ACTS AND RESOLVES

AS PASSED BY THE

Ninety-seventh Legislature

OF THE

STATE OF MAINE

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PUBLIC LAWS
OF THE
STATE OF MAINE

As Passed by the Ninety-seventh Legislature

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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.

If the lien shall not have been terminated as above set forth, it shall in any event 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 6 months after the effective date of this act.'

Effective August 20, 1955

Chapter 273

AN ACT Relating to the Appointment of Conservators.

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

R. S., c. 25, § 245, amended. Section 245 of chapter 25 of the revised statutes is hereby amended to read as follows:

'Sec. 245. Aid may be paid to a guardian or conservator. When a relative with whom a child is living is found by the Department to be incapable of taking care of his money, payment shall be made only to a legally appointed guardian or conservator ~~of such relative~~ and, notwithstanding the provisions of section 9 of chapter 158 in the matter of infirmities of age or physical disability to manage his estate with prudence and understanding, the probate court may appoint any suitable person as a conservator.'

Effective August 20, 1955