

Maine Revised Statutes
Title 36: TAXATION
Chapter 575: MAINE ESTATE TAX

§4077. APPOINTMENT OF PERSONAL REPRESENTATIVE ON PROBATE DELAY

If, upon the death of a person leaving an estate which may be liable to pay an estate tax, a will is not offered for probate or an application for administration is not made within 6 months after the date of death, or if the personal representative does not qualify within that period, the Probate Court, upon application by the State Tax Assessor, may appoint a personal representative. Nothing may prevent the State Tax Assessor from petitioning for appointment within 6 months after the date of death, if in the opinion of the State Tax Assessor that action is necessary. [1981, c. 451, §7 (NEW).]

SECTION HISTORY

1981, c. 451, §7 (NEW).

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