**§605. Deceased persons**

The personal property of a deceased person must be assessed to the personal representative in the place where the deceased last resided, and such assessment continues until the personal representative gives notice to the assessors that such property has been distributed. If the deceased at the time of death did not reside in the State, such personal property must be assessed to the personal representative in the place where such property is situated. Before the appointment of a personal representative, the personal property of a deceased person must be assessed to the estate of the deceased in the place where the deceased last resided, if in the State, otherwise in the place where such property is situated, and the personal representative subsequently appointed is liable for the tax. [PL 2017, c. 288, Pt. A, §38 (AMD).]

SECTION HISTORY

PL 1979, c. 540, §43 (AMD). PL 2017, c. 288, Pt. A, §38 (AMD).

The State of Maine claims a copyright in its codified statutes. If you intend to republish this material, we require that you include the following disclaimer in your publication:

*All copyrights and other rights to statutory text are reserved by the State of Maine. The text included in this publication reflects changes made through the First Regular and First Special Session of the 131st Maine Legislature and is current through November 1, 2023
. The text is subject to change without notice. It is a version that has not been officially certified by the Secretary of State. Refer to the Maine Revised Statutes Annotated and supplements for certified text.*

The Office of the Revisor of Statutes also requests that you send us one copy of any statutory publication you may produce. Our goal is not to restrict publishing activity, but to keep track of who is publishing what, to identify any needless duplication and to preserve the State's copyright rights.

PLEASE NOTE: The Revisor's Office cannot perform research for or provide legal advice or interpretation of Maine law to the public. If you need legal assistance, please contact a qualified attorney.