

---

---

By Mr. O'Connor of Springfield, petition of Thomas J. O'Connor, Jr., that probate courts be granted jurisdiction for the final determination of the appraised value of an estate and the fees charged for its administration. Legal Affairs.

---

---

## The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Fifty-Five.

AN ACT GRANTING TO THE PROBATE COURT JURISDICTION FOR THE FINAL DETERMINATION OF THE APPRAISED VALUE OF AN ESTATE AND THE FEES CHARGED.

*Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:*

1 Chapter 65 of the General Laws is hereby amended by  
2 striking out section 30, as appearing in the Tercentenary  
3 Edition, and inserting in place thereof the following:—  
4 *Section 30.* The probate court having jurisdiction of  
5 the settlement of the estate of the decedent shall, subject  
6 to appeal as in other cases, hear and determine all  
7 questions relative to the tax imposed by this chapter, or  
8 by the corresponding provisions of earlier laws, and the  
9 commissioner shall represent the commonwealth in any  
10 such proceedings. In the determination of the amount  
11 of tax to be imposed the value of the estate as appraised  
12 and approved by the court and the amount of the fees  
13 allowed by the court for the administration of the estate  
14 shall be final and binding upon the commissioner.  
15 If the court finds that any tax remains due, it shall order  
16 the executor, administrator or trustee to pay the same,  
17 with interest and costs, and execution shall be awarded  
18 against the goods and estate of the deceased in the hands  
19 of the executor, administrator or trustee, or, if it appears

20 that there are no such goods or estate in his hands,  
 21 against the goods and estate of the executor, administra-  
 22 tor or trustee, as if for his own debt; but the administra-  
 23 tors, executors, trustees and grantees mentioned in this  
 24 chapter shall be personally liable only for such taxes as  
 25 shall be payable while they continue in the said offices or  
 26 have title as such grantees respectively.