

## HOUSE....No. 143.†

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[Mr. PARSONS, of Brookline, gives notice that he shall move to amend the Bill to defray the expenses of Probate Courts, (House, No. 28,) by substituting the following:—

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### Commonwealth of Massachusetts.

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In the Year One Thousand Eight Hundred and Sixty-Three.

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### AN ACT

To Levy a Tax upon Estates within the Jurisdiction of Probate Courts.

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

1 SECT. 1. Estates of deceased persons which are  
2 now, or may hereafter be, brought within the juris-  
3 diction of any of the probate courts of this Common-  
4 wealth, shall pay a tax of one-quarter of one per  
5 cent. upon the amount above one thousand dollars,

6 which remains for the benefit of those entitled thereto  
7 after deducting from the fair cash valuation of the real  
8 estate the amount of all mortgages or liens for the  
9 payment of money existing thereon, and from the  
10 total amount of personal property, the charges of  
11 administration in the case of insolvent estates, and in  
12 addition, the debts of the deceased in the case of  
13 solvent estates.

1     SECT. 2. Every executor and administrator, within  
2 two years from the assumption of his trust, and before  
3 a final settlement, shall file in the probate court an  
4 affidavit stating the amount of real and personal  
5 estate liable to the aforesaid tax, and shall pay the  
6 same to the register of said court: *provided, however,*  
7 that in the case of estates which remain unsettled at  
8 the expiration of the above mentioned period a partial  
9 payment may be made and final payment postponed  
10 by order of the court.

1     SECT. 3. In case such executor or administrator  
2 shall not have in his hands sufficient personal prop-  
3 erty to reimburse to him the amount so paid, he shall  
4 have a lien upon the real estate for the amount of the  
5 deficiency, with interest thereon from the time of  
6 payment of the tax, and may, upon petition, notice  
7 and license, sell the said real estate or so much there-  
8 of as may be necessary to repay the amount of such  
9 tax, and the expenses of such sale, in the same man-  
10 ner as real estate of persons deceased may be sold to  
11 pay their debts.

1     SECT. 4. Any executor or administrator who shall  
2 neglect to make affidavit or payment, as required by

3 the second section, or who shall make a wilfully false  
4 affidavit, shall be liable to a penalty of not exceeding  
5 five hundred dollars; and it shall be the duty of the  
6 register of every court of probate to report to the  
7 attorney of the Commonwealth for the district in  
8 which the court is held, the names of such executors  
9 or administrators so failing to make affidavit or pay-  
10 ment, who shall thereupon institute proceedings to  
11 recover said penalty.

1   SECT. 5. The registers of probate of the counties  
2 of Suffolk, Essex, Middlesex, Norfolk, Bristol and  
3 Worcester, shall monthly, and the other registers of  
4 probate shall quarterly, return an account, under oath,  
5 to the treasurer of the Commonwealth, of the amount  
6 of assessments received, and from whom received, by  
7 them respectively, for each month or year, and pay  
8 the same into the treasury.

