

leases thereof shall be recorded. Unless and until a release of a validly recorded claim has been recorded, or the claim has finally been determined in favor of the personal representative, such claim shall constitute a lien against all real and leasehold property owned by the decedent in the County at his death for a period of twelve years from date of death, except that if the personal representative is empowered by the will to sell the property such claim shall constitute a lien against the net proceeds from the sale.

5-504. Procedure for fixing inheritance tax.

(a) *Application.* A foreign personal representative administering an estate which has property located in Maryland and subject to Maryland inheritance taxes shall file with the Register of any County in which the decedent owned property a copy of his appointment as personal representative and of the decedent's will, if any, authenticated pursuant to 28 U.S.C.A. Section 1738, together with a verified application which shall describe all the property owned by the estate in Maryland and known to the foreign personal representative, and shall set forth the market value thereof and the basis upon which that value has been determined. The Register shall thereafter proceed to fix the amount of the inheritance tax due and may require such other evidence of value, or make such independent investigation, as he deems appropriate. The Register's determination shall be final, subject to appeal to the Maryland Tax Court.

(b) *Register's receipt.* Upon payment of any such tax, the Register shall issue to the foreign personal representative a receipt therefor.

(c) *No other action necessary.* It shall not be necessary for the foreign personal representative to institute any other proceedings before the Register with respect to the assets subject to the jurisdiction of Maryland.

(d) *Responsibility for payment of other death taxes.* Nothing contained herein shall in any way relieve the foreign personal representative from the responsibility for paying all death taxes due the State of Maryland.

5-505. Real and leasehold property—recording; lien for payment of taxes.

Unless and until the foreign personal representative pays, or secures to the satisfaction of the Register the payment of, the inheritance tax fixed as provided in Section 5-504, with interest and penalties, if any, and files the receipt for such payment or evidence of such security with the Register to be included among the permanent records of the Court, any such unpaid tax obligation shall constitute a lien against the property as provided in Section 152 of Article 81.

5-506. Right of Maryland heir or legatee.

In the event a foreign personal representative fails within a reasonable time to transfer the title to real property located in Maryland to the person or persons legally entitled thereto, the