

accordance with the provisions of Section 501 of Article 93A or the Will.

10-101.

*The final approval of the final account shall automatically close the estate, and, if the final account so requests, shall automatically terminate the appointment of the personal representative. If the appointment is not terminated by the final account, a personal representative may, after [After] the time has passed for presenting claims which arose prior to the death of the decedent, [a personal representative may] petition the court for an order to [close the estate and] terminate his appointment as personal representative. After notice to all residuary legatees, if the decedent died testate, or heirs, if the decedent died intestate, and to any creditors who have presented their claims but not been paid in full and any legatees whose legacies have not been paid in full and a hearing if requested in writing filed with the court within twenty days, the court may enter an appropriate order.*

10-103.

(a) Proceedings against personal representative.—If no action or proceeding involving the personal representative is pending one year after the [termination of the appointment of the personal representative] *close of the estate* pursuant to Section 10-101, the personal representative shall be discharged from any claim or demand of any interested person. The rights so barred do not include rights to recover from a personal representative for fraud, material mistake or substantial irregularity.

(b) Claims against heirs and legatees.—*Except as otherwise provided in Sections 10-102 and 11-109, [The] the right of any person seeking to recover property improperly distributed, or the value thereof, from any person to whom property has been distributed shall be forever barred at the later of :*

- (1) 3 years from the decedent's death, or
- (2) One year from the time of distribution thereof.

This section shall not bar recovery of property or the value thereof received as the result of his participation and fraudulent distribution.

10-105.

Nothing in this subtitle shall be deemed to affect the authority of a personal representative to perform ministerial or confirmatory acts after an estate is closed *or the appointment of the personal representative is terminated.*

SEC. 2. *And be it further enacted, That Section 35 of Article 81 of the Annotated Code of Maryland (1969 Replacement Volume), title "Revenue and Taxes," subtitle "Assessors and Discovery of Taxable Property," be and it is hereby repealed.*

[35. Return of assessable property by registers of wills.

The several registers of wills in this State shall annually, on or before the first day of the month preceding the date of finality, return