

(5) BANK ACCOUNTS, BUILDING, SAVINGS AND LOAN ASSOCIATION SHARES, AND MONEY;

(6) DEBTS OWED TO THE DECEDENT BY THE PERSONAL REPRESENTATIVE; AND

(7) ANY OTHER INTEREST IN TANGIBLE OR INTANGIBLE PROPERTY OWNED BY THE DECEDENT WHICH PASSES BY TESTATE OR INTESTATE SUCCESSION.

REVISOR'S NOTE: This section presently appears as Art. 93, §7-201. The provisions of subsection (b) of this section are incorporated in subsection (a) by adding the words "and file." The only other changes are in style and language.

7-202. APPRAISALS.

(A) BY PERSONAL REPRESENTATIVE.

THE VALUE OF EACH ITEM LISTED IN THE INVENTORY SHALL BE FAIRLY APPRAISED AS OF THE DATE OF DEATH AND STATED IN THE INVENTORY. THE PERSONAL REPRESENTATIVE MAY APPRAISE THE CORPORATE STOCKS LISTED ON A NATIONAL OR REGIONAL EXCHANGE AND ITEMS IN CATEGORIES (4) AND (5) OF §7-201. HE SHALL SECURE AN INDEPENDENT APPRAISAL OF THE ITEMS IN ALL OF THE OTHER CATEGORIES. HE MAY SELECT ONE OF THE METHODS SPECIFIED IN THIS SECTION.

(B) OFFICIALLY APPOINTED APPRAISERS.

THE PERSONAL REPRESENTATIVE MAY APPLY FOR APPRAISAL BY APPRAISERS DESIGNATED BY THE REGISTER UNDER §§ 2-301(A) OR 2-302.

(C) SPECIAL APPRAISERS.

THE PERSONAL REPRESENTATIVE MAY EMPLOY A QUALIFIED AND DISINTERESTED APPRAISER TO ASSIST HIM IN ASCERTAINING THE FAIR MARKET VALUE, AS OF THE DATE OF THE DEATH OF THE DECEDENT, OF AN ASSET THE VALUE OF WHICH MAY BE FAIRLY DEBATABLE. DIFFERENT PERSONS MAY BE EMPLOYED TO APPRAISE DIFFERENT KINDS OF ASSETS INCLUDED IN THE ESTATE. THE NAME AND ADDRESS OF EACH APPRAISER SHALL BE INDICATED ON THE INVENTORY WITH THE ITEM OR ITEMS HE APPRAISED.

(D) FEES.

REASONABLE APPRAISAL FEES SHALL BE ALLOWED AS AN ADMINISTRATIVE EXPENSE.

REVISOR'S NOTE: This section presently appears as Art. 93, §7-202. A subsection is added for