

DESCRIBE ALL THE PROPERTY OWNED BY THE ESTATE IN MARYLAND AND KNOWN TO THE FOREIGN PERSONAL REPRESENTATIVE, AND ~~[[SETS]]~~ SET FORTH THE MARKET VALUE AND THE BASIS UPON WHICH THAT VALUE HAS BEEN DETERMINED. THE REGISTER SHALL PROCEED TO FIX THE AMOUNT OF THE INHERITANCE TAX DUE AND MAY REQUIRE OTHER EVIDENCE OF VALUE, OR MAKE AN INDEPENDENT INVESTIGATION, AS HE CONSIDERS APPROPRIATE. THE DETERMINATION OF THE REGISTER IS FINAL, SUBJECT TO APPEAL TO THE MARYLAND TAX COURT.

(B) RECEIPT OF REGISTER.

UPON PAYMENT OF THE TAX, THE REGISTER SHALL ISSUE TO THE FOREIGN PERSONAL REPRESENTATIVE A RECEIPT FOR IT.

(C) NO OTHER ACTION NECESSARY.

IT IS NOT NECESSARY FOR THE FOREIGN PERSONAL REPRESENTATIVE TO INSTITUTE 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 IN THIS SECTION SHALL RELIEVE THE FOREIGN PERSONAL REPRESENTATIVE FROM THE RESPONSIBILITY FOR PAYING THE DEATH TAXES DUE THE STATE.

REVISOR'S NOTE: This section presently appears as Art. 93, §5-504. The only changes are in style and language.

5-505. LIEN FOR PAYMENT OF TAXES.

UNTIL THE FOREIGN PERSONAL REPRESENTATIVE PAYS, OR SECURES TO THE SATISFACTION OF THE REGISTER, THE PAYMENT OF THE INHERITANCE TAX FIXED AS PROVIDED IN §5-504, WITH INTEREST AND PENALTIES, AND FILES THE RECEIPT FOR THE PAYMENT OR EVIDENCE OF SECURITY WITH THE REGISTER TO BE INCLUDED AMONG THE PERMANENT RECORDS OF THE COURT, THE UNPAID TAX OBLIGATION SHALL CONSTITUTE A LIEN AGAINST THE PROPERTY FOR A PERIOD OF FOUR YEARS FROM THE DATE OF DEATH OF THE DECEDENT.

REVISOR'S NOTE: This section presently appears as Art. 93, §5-505. The only changes are in language.

5-506. ORDER DIRECTING TRANSFER OF TITLE TO PROPERTY.

IF A FOREIGN PERSONAL REPRESENTATIVE FAILS WITHIN A REASONABLE TIME TO TRANSFER THE TITLE TO REAL OR LEASEHOLD PROPERTY LOCATED IN THE STATE TO THE PERSON