

REASONABLY DESCRIPTIVE DETAIL AND SHALL DECLARE AFFIRMATIVELY THE ELECTION OF THE PERSONAL REPRESENTATIVE AND DISTRIBUTEE OF THE PROPERTY, THE SURVIVING JOINT TENANT, OR OTHER PERSON RESPONSIBLE FOR THE PAYMENT OF THE INHERITANCE TAX, AS THE CASE MAY BE. THE REGISTER OF WILLS SHALL NOTIFY THE DEPARTMENT OF ASSESSMENTS AND TAXATION OF THE ELECTION, DETERMINE, ON THE BASIS OF THE FAIR MARKET VALUE OF THE PROPERTY, THE DIFFERENCE BETWEEN THE AMOUNT OF INHERITANCE TAX PAID AND THE AMOUNT THAT WOULD HAVE BEEN PAID IF THE ELECTION UNDER THIS SECTION HAD NOT BEEN MADE, AND SHALL CAUSE A NOTICE OF INCHOATE LIEN TO BE RECORDED AMONG THE LAND RECORDS OF THE APPROPRIATE COUNTY. THE NOTICE SHALL STATE THE DATE OF DEATH OF THE DECEDENT AND THE DIFFERENCE OF TAX AS DETERMINED. THE NOTICE SHALL BE INDEXED IN THE NAME OF THE DISTRIBUTEE OF THE QUALIFYING REAL PROPERTY OF THE SURVIVING JOINT TENANT OR PERSON RESPONSIBLE FOR PAYMENT OF INHERITANCE TAX AS GRANTOR AND THE REGISTER OF WILLS AS GRANTEE AND SHALL FURTHER BE INDEXED AMONG THE BLOCK RECORDS, IF MAINTAINED.

(C) THE DIFFERENCE IN TAX AS DETERMINED PURSUANT TO SUBSECTION (B) OF THIS SECTION SHALL BECOME DUE IF A DISQUALIFYING EVENT OCCURS WITHIN 15 YEARS AFTER THE DATE OF DEATH OF THE DECEDENT. FOR PROPERTY THAT QUALIFIED FOR THE ELECTION AS FARMLAND OR WOODLAND, A DISQUALIFYING EVENT IS ANY CHANGE THAT WOULD CAUSE THE PROPERTY TO CEASE TO QUALIFY FOR FARMLAND OR WOODLAND ASSESSMENT UNDER § 19(B) OR (D) OF THIS ARTICLE. THE STATE DEPARTMENT OF ASSESSMENTS AND TAXATION SHALL REPORT TO THE COMPTROLLER AND TO THE REGISTER OF WILLS THE EVENT. FOR NATIONAL REGISTER PROPERTY, A DISQUALIFYING EVENT IS DELISTING FROM THE NATIONAL REGISTER. ANY DIFFERENCE IN TAX THAT BECOMES DUE IS A PERSONAL LIABILITY OF THE OWNER OF THE PROPERTY AT THE TIME THE DISQUALIFYING EVENT OCCURS AND, NOTWITHSTANDING ANY PERIOD OF LIMITATIONS IMPOSED BY THIS ARTICLE, IS A LIEN ON THE PROPERTY WITH THE PRIORITY OF A LIEN FOR REAL PROPERTY TAXES BECOMING DUE AT THE TIME THE ELECTION WAS FILED AND CONTINUES UNTIL PAID OR EXTINGUISHED. THE PROPERTY OWNER MAY APPLY TO THE REGISTER OF WILLS FOR A CERTIFICATE THAT A DISQUALIFYING EVENT HAS NOT OCCURRED BEFORE A DATE THAT IS STATED IN THE CERTIFICATE, IS NOT LATER WHICH DATE SHALL NOT BE EARLIER THAN THE DATE OF APPLICATION, AND IS AS CLOSE AS PRACTICABLE TO THE DATE ON WHICH THE CERTIFICATE IS ISSUED. THE APPLICATION FOR THE CERTIFICATE SHALL INCLUDE ANY APPROPRIATE CERTIFICATIONS OF THE OWNER AND SHALL BE PERFORMED ISSUED BY THE REGISTER OF WILLS AFTER INQUIRY TO THE STATE DEPARTMENT OF ASSESSMENTS AND TAXATION, FOR FARMLAND OR WOODLAND PROPERTY, OR, TO THE MARYLAND HISTORICAL TRUST, FOR NATIONAL REGISTER PROPERTY. THE REGISTER OF WILLS SHALL ISSUE THE CERTIFICATE IF, BASED ON THE CERTIFICATIONS OF THE OWNER AND THE REPORT FROM THE DEPARTMENT OF ASSESSMENTS AND TAXATION IN THE CASE OF FARMLAND OR WOODLAND PROPERTY, OR THE MARYLAND HISTORICAL TRUST IN THE CASE OF NATIONAL REGISTER PROPERTY, IT APPEARS THAT A DISQUALIFYING EVENT HAS NOT OCCURRED. A GRANTEE OF THE PROPERTY AND HIS SUCCESSORS OR ASSIGNS MAY RELY CONCLUSIVELY ON THE CERTIFICATE. THE REGISTER OF WILLS