As to a foreign personal representative, see ET §§ 5-504 and 5-505.

Defined terms: "County" § 1-101
"Court" § 7-101 "Estate" § 7-101
"Inheritance tax" § 1-101
"Less than absolute interest" § 7-201
"Property that passes from a decedent" § 7-201
"Register" § 7-101

7-209. METHOD TO VALUE CONCURRENT ABSOLUTE AND LESS THAN ABSOLUTE INTERESTS.

(A) CONCURRENT ABSOLUTE INTEREST HELD BY DECEDENT AS JOINT TENANT.

EXCEPT AS OTHERWISE PROVIDED BY AN INSTRUMENT THAT CREATES A JOINT TENANCY OR BY LAW, IF, BEFORE DEATH, A DECEDENT HAD AN ABSOLUTE INTEREST IN PROPERTY AS A JOINT TENANT, THE VALUE OF THE INTEREST IN THE PROPERTY THAT PASSES FROM THE DECEDENT IS DETERMINED BY DIVIDING THE VALUE OF THE ENTIRE PROPERTY BY THE NUMBER OF JOINT TENANTS, INCLUDING THE DECEDENT.

(B) CONCURRENT ABSOLUTE INTEREST THAT PASSES TO JOINT TENANTS.

EXCEPT AS OTHERWISE PROVIDED BY AN INSTRUMENT THAT CREATES A JOINT TENANCY OR LAW, IF AN ABSOLUTE INTEREST IN PROPERTY PASSES FROM A DECEDENT TO 2 OR MORE PERSONS AS JOINT TENANTS, THE VALUE OF THE INTEREST THAT PASSES TO EACH JOINT TENANT IS DETERMINED BY DIVIDING THE VALUE OF THE ABSOLUTE INTEREST IN THE PROPERTY BY THE NUMBER OF JOINT TENANTS TO WHOM THE ABSOLUTE INTEREST IN THE PROPERTY PASSES.

(C) CONCURRENT ABSOLUTE INTEREST THAT PASSES TO TENANTS BY THE ENTIRETIES.

(1) IF AN ABSOLUTE INTEREST IN PROPERTY PASSES FROM A DECEDENT TO 2 OR MORE PERSONS AS TENANTS BY THE ENTIRETIES:

(I) THE VALUE OF THE INTEREST THAT PASSES TO EACH TENANT IS DETERMINED BY DIVIDING THE VALUE OF THE ENTIRE VALUE OF THE ABSOLUTE INTEREST IN THE PROPERTY BY THE NUMBER OF TENANTS TO WHOM THE ABSOLUTE INTEREST IN THE PROPERTY PASSES; AND

(II) THE TENANTS BY THE ENTIRETIES ARE JOINTLY AND SEVERALLY LIABLE FOR THE ENTIRE INHERITANCE TAX.

(2) WHEN PROPERTY PASSES FROM A DECEDENT TO A HUSBAND AND WIFE AS TENANTS BY THE ENTIRETIES AND ONLY 1 SPOUSE IS ENTITLED TO THE LINEAL INHERITANCE TAX RATE UNDER § 7-204(C) OF THIS SUBTITLE, THAT RATE APPLIES TO 50% OF THE VALUE OF THE PROPERTY, AND THE COLLATERAL TAX RATE UNDER § 7-204(B) OF THIS SUBTITLE APPLIES TO THE OTHER 50%.