

IF THERE IS NO FORMAL ADMINISTRATION OF AN ESTATE, EACH PERSON WHO RECEIVES PROPERTY THAT PASSES FROM A DECEDENT WITHOUT DISTRIBUTION SHALL FILE THE INVENTORY REQUIRED BY § 7-201 OF THE ESTATES AND TRUSTS ARTICLE, WITHIN 3 MONTHS AFTER THE DEATH OF THE DECEDENT:

(1) FOR PERSONAL PROPERTY, WITH THE REGISTER IN THE COUNTY WHERE THE DECEDENT RESIDED AT THE TIME OF DEATH; AND

(2) FOR REAL PROPERTY, WITH THE REGISTER IN THE COUNTY WHERE THE REAL PROPERTY IS LOCATED.

(E) FOREIGN PERSONAL REPRESENTATIVE.

A FOREIGN PERSONAL REPRESENTATIVE WHO ADMINISTERS AN ESTATE WITH PROPERTY THAT IS LOCATED IN THIS STATE AND SUBJECT TO THE INHERITANCE TAX SHALL FILE WITH THE REGISTER OF THE COUNTY WHERE THE FOREIGN PERSONAL REPRESENTATIVE BELIEVES THE LARGEST PART, IN VALUE, OF THE PROPERTY IS LOCATED:

(1) A COPY OF THE APPOINTMENT AS PERSONAL REPRESENTATIVE;

(2) A COPY OF THE WILL OF THE DECEDENT, IF ANY, AUTHENTICATED IN ACCORDANCE WITH 28 U.S.C. § 1738; AND

(3) AN INVENTORY OF ALL OF THE PROPERTY THAT THE ESTATE OWNS IN THIS STATE THAT:

(I) IS MADE UNDER OATH;

(II) DESCRIBES EACH ITEM IN REASONABLE DETAIL;
AND

(III) INDICATES THE FAIR MARKET VALUE OF EACH ITEM AND THE BASIS ON WHICH THE VALUE IS DETERMINED.

REVISOR'S NOTE: Subsection (a) of this section is new language derived without substantive change from the first sentence of former Art. 81, § 169(b).

Subsection (b) of this section is new language added as a general reference to the inventory requirement of ET § 7-201.

Subsections (c) and (d) of this section are new language derived without substantive change from former Art. 81, § 169(a).

Subsection (e) of this section is new language that repeats the provisions of the first sentence of present ET § 5-504(a).