

{1}--DESCRIBES-all-the-property-owned-by-the-estate-in Maryland--and--known-to-the-foreign-personal-representative{,--and set};

{2}--SETS-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}--Upon--payment--of--the-tax,-the-register-shall-issue-to the-foreign-personal-representative-a-receipt-for-it-;}-AND

{3}--SETS-FORTH-THE-PERSONS-TO-WHOM-THE-PROPERTY-IS-TO PASS-AS-A-RESULT-OF-THE-DECEDENT'S-DEATH-.

{(c)}-{B}--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)}-{C}--Nothing-contained-in-this-section--shall--relieve the--foreign--personal-representative-from-the-responsibility-for paying-{the}-death-taxes-due-the-state-.

5-601-.

{a}--If--the--property--of--the--decedent--subject--to administration-in-Maryland-is-established-to-have-a-gross-value of--\$20,000--or-less-as-of-the-date-of-the-death-of--the--decedent, the--estate-may-be-administered-in-accordance-with-the-provisions of--§§-5-602-through-5-607-OF-THIS-SUBTITLE-.

{b}--If,-before-the-filing-of-an-initial-account---in administration--proceedings---instituted--under--Subtitle--3--or Subtitle-4-of-this-title,-the-property-of-the-decedent-subject-to administration-in-Maryland-is-established-to-have-a-gross-value of--\$20,000--or-less-as-of-the-date-of-the-death-of-the-decedent, the-estate-thereafter-may-be-administered-in-accordance-with-the provisions-of--§§-5-602-through-5-607-OF-THIS-SUBTITLE-.

{(c)}--An--inheritance--tax--is--not--due--or--payable--on--a distribution-from-such-estate-.

6-102-.

{b}-{(1)}--Even-if-a-personal-representative-is-excused-from giving-bond,-{a-bond-shall-be-given--in--an--amount--which--the register--or--the-court-considers-sufficient-to-secure-the-payment of-the-debts--and--Maryland--inheritance--taxes--payable--by--the personal--representative.-The--bond--shall--be--conditioned accordingly-.