

REVISOR'S NOTE: This section is new language derived without substantive change from former Art. 81, § 463(b).

It is revised to apply to seizure of any contraband, for clarity.

Defined terms: "Contraband alcoholic beverage" § 13-834

"Contraband cigarettes" § 13-834

"Contraband motor fuel" § 13-834 "Person" § 1-101

13-843. RESERVED.

13-844. RESERVED.

PART VII. SALE OF ESTATE PROPERTY.

13-845. SALE OF ESTATE PROPERTY.

(A) IN GENERAL.

EXCEPT AS PROVIDED IN SUBSECTION (B) OF THIS SECTION, IF THE INHERITANCE TAX DETERMINED ON AN INTEREST IN PROPERTY UNDER § 7-209, § 7-210, OR § 7-211 OF THIS ARTICLE IS NOT PAID WHEN DUE, THE COURT THAT HAS JURISDICTION TO ADMINISTER THE ESTATE SHALL ORDER THE PERSONAL REPRESENTATIVE TO SELL AS MUCH OF THE INTEREST IN PROPERTY ON WHICH INHERITANCE TAX IS UNPAID AS IS NECESSARY TO:

(1) PAY INHERITANCE TAX ON THE PROPERTY; AND

(2) PAY THE EXPENSES OF THE SALE.

(B) EXCEPTIONS.

A COURT MAY NOT ORDER THE SALE OF AN INTEREST IN PROPERTY UNDER SUBSECTION (A) OF THIS SECTION AFTER THE PERIOD PROVIDED FOR THE LIEN ON THE PROPERTY UNDER § 13-806 OF THIS SUBTITLE HAS EXPIRED.

REVISOR'S NOTE: This section is new language derived without substantive change from former Art. 81, § 163.

In the introductory language of subsection (a) of this section, the reference to the "inheritance tax" that "is not paid when due" is substituted for the former reference to "any of the parties" who "shall refuse or neglect to pay the several proportions so decreed by the orphans' court within 30 days from the time of such decree", for clarity and to conform to the terminology used throughout this subtitle.