

detail items of real or leasehold property upon which the inheritance taxes have been paid. The certificate may be filed among the permanent records of the estate maintained by the register.

7-601.

(a) A personal representative or special administrator is entitled to reasonable compensation for services. If a will provides a stated compensation for the personal representative, additional compensation shall be allowed if the provision is insufficient in the judgment of the court. The personal representative or special administrator may renounce at any time all or a part of the right to compensation.

(b) Unless the will provides a larger measure of compensation, upon petition filed in reasonable detail by the personal representative or special administrator the court may allow the commissions it considers appropriate. The commissions [shall] MAY not exceed those computed in accordance with the table in this subsection.

If the property subject to administration is:	The commission may not exceed:
Not over \$20,000.....	[10%] 9%
Over \$20,000.....	[\$2,000 plus 4%] \$1,800 PLUS 3.6% of the excess over \$20,000

For the purposes of this subsection only, the phrase "property subject to administration" does not include fee simple real property, and is not affected by expenses or charges attributable to it.

(d) (1) In the event of a sale of real property by the personal representative, the court, upon petition filed in reasonable detail, may allow a commission on the proceeds of the sale as it shall consider appropriate but which [shall] MAY not exceed [10 percent] 9%.

(2) If the personal representative retains the services of a licensed real estate broker to aid in the sale of real property, the commissions paid to the real estate broker are an expense of administration and may not be deducted from the commissions allowed by the court to the personal representative in accordance with subsection (a) OF THIS SECTION.

Article - Tax - General

7-101.

(c) [(1)] "Death taxes" means any estate, inheritance, legacy, succession, or generation-skipping transfer tax imposed by a state.