

*value of such property is located* a copy of his appointment as personal representative and of the decedent's will, if any, authenticated pursuant to 28 U.S.C.A. Section 1738, together with a verified application which shall describe all the property owned by the estate in Maryland and known to the foreign personal representative, and shall set forth the market value thereof and the basis upon which that value has been determined. The register shall thereafter proceed to fix the amount of the inheritance tax due and may require such other evidence ~~or~~ OF value, or make such independent investigation, as he deems appropriate. The register's determination shall be final, subject to appeal to the Maryland Tax Court.

5-505.

Unless and until the foreign personal representative pays, or secures to the satisfaction of the register the payment of, the inheritance tax fixed as provided in Section 5-504, with interest and penalties, if any, and files the receipt for such payment or evidence of such security with the register to be included among the permanent records of the court, any such unpaid tax obligation shall constitute a lien against the property [as provided in Section 152 of Article 81] *for a period of four years from the date of death of the decedent.*

5-506.

In the event a foreign personal representative fails within a reasonable time to transfer the title to real *or leasehold* property located in Maryland to the person or persons legally entitled thereto, the Court may by appropriate order direct the transfer of title to such person or persons if: (1) the will, if any, or a copy authenticated pursuant to 28 U.S.C.A. Section 1738 is filed in the Register's office; (2) all death taxes (with interest and penalties) have been paid as contemplated in Section 5-504; (3) notice in a form, and to the extent, approved by the Court has been published to the effect that the decedent died owning the real *or leasehold* property; and (4) all claims of creditors, if any, have been satisfied.

5-603.

(a) Determinations on petition.—If the register shall find that the petition and any additional information filed in the proceeding is accurate, he shall:

(i) Direct that the petitioner serve as personal representative of the small estate;

(ii) Direct the immediate payment of the allowable funeral expenses *as provided in Section 8-106* and the family allowances provided in Section 3-201;

(iii) Direct such sale of property as may be necessary to satisfy such expenses and allowances; and

(iv) If it appears that there will be any property remaining after such payments, admit any will to probate and direct that notice be given in accordance with subsection (b).

(b) Notice.—If the register directs a proceeding in accordance with subsection (a) (iv), notice shall be given *once* in the form required by Section 7-103, but the period within which objection