

## §605. Deceased persons

The personal property of a deceased person must be assessed to the personal representative in the place where the deceased last resided, and such assessment continues until the personal representative gives notice to the assessors that such property has been distributed. If the deceased at the time of death did not reside in the State, such personal property must be assessed to the personal representative in the place where such property is situated. Before the appointment of a personal representative, the personal property of a deceased person must be assessed to the estate of the deceased in the place where the deceased last resided, if in the State, otherwise in the place where such property is situated, and the personal representative subsequently appointed is liable for the tax. [PL 2017, c. 288, Pt. A, §38 (AMD).]

### SECTION HISTORY

PL 1979, c. 540, §43 (AMD). PL 2017, c. 288, Pt. A, §38 (AMD).

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