

MICHIGAN ESTATE TAX ACT (EXCERPT)
Act 188 of 1899

DETERMINATION BY JUDGE OF PROBATE.

205.213 Filing report of appraiser; determining clear market value and amount of tax; petition.

Sec. 13. (1) The report of the appraiser shall be filed in the office of the judge of probate, and from such report and other proof relating to any estate before the judge of probate, the judge of probate shall forthwith, as of course, determine the clear market value of all estates as of the date of transfer, and the amount of tax to which the same is liable, or the judge of probate may so determine the clear market value of all estates and the amount of tax to which the same are liable without appointing an appraiser. The judge of probate may, and shall on application of the attorney general or commissioner of revenue, require the executor, administrator or trustee of any estate to file with him or her a petition containing an itemized statement, under oath, of the personal property and real property within his or her knowledge or possession or under his or her control as executor, administrator or trustee, which statement shall indicate the date from which interest and dividends were due and unpaid upon each item of the personal estate, together with the rate of such interest and also of the amount and character of any encumbrances upon such real estate at the time of the death of the deceased, and other data, such as debts, expenses of administration and other charges which constitute proper deductions in reaching a taxable remainder under the provisions of this act.

(2) The judge of probate before final determination of the tax upon the estate of decedent, may make a partial determination of tax upon any legacies or devises, or upon the real estate of a decedent, or upon the estate of the decedent as a whole, and may authorize and direct any executor or administrator to pay to the state of Michigan a sum in gross on account of the inheritance tax due from the estate when by reason of claims made against the estate, litigation, nonreceipt of final determinations made in federal estate tax returns or other unavoidable cause of delay, the tax cannot be completely determined by the court within either 105 days of the date of death or 9 months from its accrual. The judge of probate in the order determining the tax upon such estate shall state the amount authorized to be paid in gross and the date of such order.

(3) The commissioner of insurance, on the application of any judge of probate, or the commissioner of revenue, shall determine the value of any future or contingent estate, income or interest limited, contingent, dependent or determinable upon the life or lives of persons in being, upon the facts contained in any appraiser's report, or facts stated by the judge of probate, and certify the same to the commissioner of revenue or the judge of probate, and his or her certificate shall be prima facie evidence that the method of computation adopted therein is correct.

(4) The judge of probate shall immediately give notice upon the final determination by him or her of the value of any estate which is taxable under this act, and of the tax to which the same is liable, to each heir, legatee or devisee or his or her attorney and of the tax assessed upon his or her share of the estate, by mailing such notice postage prepaid to the last known address of each such persons, or his or her attorney except those who were in court in person or by attorney at the time the tax was so determined.

(5) The judge of probate upon the written application of any person interested, filed with him or her within 90 days after the final determination by him or her of any tax under this act, may grant a rehearing upon the matter of determining such tax. The attorney general may file the written application for rehearing upon the matter of determining such tax any time prior to the allowance of the final account. If the state appeals from the appraisement, assessment or determination of the tax, it shall not be necessary to give any bond. If, on rehearing, the judge shall modify his or her former determination he or she shall enter an order redetermining the tax, and make the necessary entries in the book provided for in section 17, and make report thereof to the commissioner of revenue and county treasurer as provided in section 18.

History: 1899, Act 188, Eff. Sept. 23, 1899;—Am. 1903, Act 195, Imd. Eff. June 9, 1903;—Am. 1915, Act 198, Eff. Aug. 24, 1915;—CL 1915, 14536;—CL 1929, 3685;—Am. 1947, Act 273, Eff. Oct. 11, 1947;—CL 1948, 205.213;—Am. 1971, Act 55, Imd. Eff. July 6, 1971;—Am. 1993, Act 54, Eff. Sept. 1, 1993.

Compiler's note: For applicability of section, see MCL 205.223(a).

Popular name: Inheritance Tax