

MICHIGAN ESTATE TAX ACT (EXCERPT)
Act 188 of 1899

JURISDICTION OF THE PROBATE COURT.

205.210 Inheritance tax; jurisdiction of probate court; determination and payment of tax required prior to closing estate.

Sec. 10. The probate court of every county of this state having jurisdiction to grant letters testamentary or of administration upon the estate of a decedent whose property is chargeable with any tax under this act, or to appoint a trustee of such estate or any part thereof, or to give ancillary letters thereon, shall have jurisdiction to hear and determine all questions arising under the provisions of this act and to do any act in relation thereto authorized by law to be done by a judge of probate in other matters or proceedings coming within his jurisdiction, and if 2 or more probate courts shall be entitled to exercise any such jurisdiction, the judge of probate first acquiring jurisdiction hereunder shall retain the same, to the exclusion of every other judge of probate. Every petition for ancillary letters testamentary or ancillary letters of administration shall set forth a true and correct statement of all the decedent's property in this state and the value thereof.

In no case shall the judge of probate or judges of probate issue an order of final distribution or an order discharging a fiduciary unless there shall have been issued an order of determination of inheritance tax and there is filed a receipt showing the payment in full of the tax as determined.

History: 1899, Act 188, Eff. Sept. 23, 1899;—Am. 1903, Act 195, Imd. Eff. June 9, 1903;—CL 1915, 14533;—CL 1929, 3682;—Am. 1941, Act 293, Eff. Jan. 10, 1942;—CL 1948, 205.210.

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

Popular name: Inheritance Tax