

MICHIGAN ESTATE TAX ACT (EXCERPT)
Act 188 of 1899

205.209g Order to examine safe deposit box of decedent for will or burial plot deed; delivery of will or deed; receipt; removal of other items; statement of persons in attendance; fee.

Sec. 9g. Notwithstanding section 9c, wherever it appears to the probate judge of any county in this state by petition of an interested party that a safe and collateral deposit company, trust company, corporation, bank, or other institution has leased to a decedent alone a safe deposit box in the county in which the probate court has jurisdiction and that the safe deposit box may contain a will of the decedent or a deed to a burial plot in which the decedent is to be interred, the probate judge may make an order directing the safe and collateral deposit company, trust company, corporation, bank, or other institution to permit a person named in the order to examine the safe deposit box in the presence of an officer or other authorized employee of the safe deposit and collateral company, trust company, corporation, bank, or other institution and if a paper purporting to be a will of the decedent or a deed to a burial plot is found in the box, to deliver the will or deed to the probate register or his or her deputy. The probate register or his or her deputy shall furnish a receipt therefor to the safe and collateral deposit company, trust company, corporation, bank, or other institution. Items contained in the safe deposit box other than the will or deed shall not be removed from the safe deposit box. At the time of the opening of the safe deposit box all persons in attendance shall execute a written statement certifying as to whether or not any will or deed to a burial plot was found and that no other items were removed, which statement shall be delivered forthwith to the probate register or his or her deputy. Before the judge of probate shall enter the order there shall be paid to the probate register a fee of \$10.00, which shall be credited to the general fund of the county. If the decedent's estate is administered in any probate court in this state, the party making payment of such fee may file a claim in the estate for such amount, which shall be charged as costs of administration.

History: Add. 1972, Act 114, Imd. Eff. Apr. 11, 1972;—Am. 1982, Act 378, Eff. Mar. 30, 1983.

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

Popular name: Inheritance Tax