

MICHIGAN ESTATE TAX ACT (EXCERPT)
Act 188 of 1899

205.218 Order of determination, duties of probate judge; report of register of deeds; property of nonresident, waiver, fee; petition, contents; hearing, notice; redetermination.

Sec. 18. Each judge of probate shall, within 3 days after he shall have determined the tax and entered the order required in the preceding section, make a duly certified copy of such order upon forms furnished by the department of revenue containing all the data and matter required, 1 of which shall be immediately delivered to the county treasurer, from which data the said county treasurer shall obtain the information for making the duplicate receipt required by this act, and the other transmitted to the department of revenue. If in any calendar quarter beginning January, April, July or October first in each year, there has been no tax determined, the judge of probate shall make a report to the department of revenue affirmatively showing this fact. The register of deeds of each county shall, upon blanks prescribed and furnished by the department of revenue, as often as any deed or other conveyance is filed or recorded in his office of any property which appears to have been made in contemplation of death or intended to take effect in possession or enjoyment after the death of the grantor or vendor, make reports in duplicate containing a statement of the name and place of residence of such grantor or vendor, the name, relationship and place of residence of the grantee or vendee, and a description and the value of the property transferred and the consideration for the transfer as stated in the instrument filed or recorded, 1 of which duplicates shall be immediately delivered to the county treasurer, and the other transmitted to the department of revenue. Whenever any non-resident shall die leaving property or any interest therein, in this state which has not been duly administered under the laws of this state and it shall be necessary to have the question of the taxation of the transfer thereof determined, such question may be presented and determined upon petition of the department of revenue to be filed by the attorney general in any probate court of this state. In any such case where the department of revenue is satisfied from the proofs submitted or obtained as hereinafter provided, that such transfer is not taxable the department of revenue may thereupon issue a waiver with respect thereto which, upon being countersigned by the attorney general, his deputy, or assistant, shall operate as a determination that such transfer is not taxable. The department of revenue shall charge and collect in advance a fee of \$1.00 for each such waiver and keep a proper record thereof. The said petition shall set forth the name of decedent; residence at time of death; and total amount of property constituting said estate; a description of and the value of all property in Michigan; and any and all such other data as may be necessary to inform the court of the facts in connection with such matter. It shall be the duty of the probate court with which such petition is filed to fix a date for hearing thereon and to give notice of such hearing in such manner as shall be prescribed. Publication of the notice of such hearing shall not be necessary unless ordered by the court. It shall be the duty of the executor, administrator, trustee or any interested party in said estate to furnish all such facts, data, information, reports and certified copies of proceedings had in connection with said estate in any other court, as shall be required by the attorney general or department of revenue or directed by the probate court. The probate court shall appoint a resident of Michigan to represent the said estate at such hearing and the person so appointed shall perform such duties as shall be required by the court. The person so appointed shall have and possess all of the powers of an executor or administrator for the purposes of this section, but shall not be personally liable for any inheritance tax in said estate and shall not be required to give any bond unless so directed by the court. The said probate court shall at the hearing on said petition or at an adjourned hearing, determine whether the transfer of such property is taxable and, if found taxable, he shall proceed as in all other cases to fix and determine the amount thereof. If it is found that the transfer of such property is not taxable, an order to that effect shall be entered in the said probate court. A redetermination of said order may be had and an appeal therefrom may be taken in the same manner provided for in this act. A certified copy of all such orders determining that there is no inheritance tax due and payable may be procured from the probate court upon the payment of 50 cents. No order shall be entered in any such case until there is filed in said probate court receipts showing full payment of all expenses incurred including compensation due the person appointed to represent said estate, all of which expenses or compensation shall be paid by the executor, administrator or any person interested in said estate. In case it may be necessary to have any such property subjected to regular probate proceedings in this state, or if any such estate shall have been administered in this state, the right to proceed under this section shall be discretionary with the probate court. This section shall not operate to relieve any such person, as is referred to in section 9c of this act from the liability therein expressed until 60 days after the date of entry of the order determining that there is no tax upon the transfers in said estate, or in case a tax is determined, until proper receipts showing payment thereof as required in section 3 of this act have been duly signed. No proceedings shall be required and no inheritance tax shall be fixed and determined or collected, and no waivers or consents shall be required for the transfer or delivery of intangible personal

property of a nonresident decedent. The department of revenue may prescribe or approve a form of affidavit which may be relied upon by corporations or their transfer agents in making delivery or transfer of intangible personal property in accordance with this act.

History: 1899, Act 188, Eff. Sept. 23, 1899;—Am. 1903, Act 195, Imd. Eff. June 9, 1903;—Am. 1911, Act 73, Eff. Aug. 1, 1911;—CL 1915, 14541;—Am. 1925, Act 111, Eff. Aug. 27, 1925;—Am. 1929, Act 231, Imd. Eff. May 21, 1929;—CL 1929, 3690;—Am. 1931, Act 141, Imd. Eff. May 21, 1931;—Am. 1947, Act 273, Eff. Oct. 11, 1947;—CL 1948, 205.218;—Am. 1962, Act 168, Eff. Mar. 28, 1963.

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

Popular name: Inheritance Tax