

**140.270 Appraisal and taxation of estate of nonresident -- Notification of state of domicile -- Reciprocity.**

- (1) In the absence of administration in this state upon the estate of a nonresident, the Department of Revenue, at the request of a personal representative duly appointed and qualified in the state of the decedent's domicile, or of a grantee under a conveyance made during the grantor's lifetime, and upon satisfactory evidence furnished by the personal representative or grantee, or otherwise, may determine whether or not any property of the decedent within this state is subject to the provisions of this chapter. If so, the department may determine the amount of tax and adjust the same with the personal representative or grantee, and for that purpose may appoint an appraiser to appraise the property. The expense of appraisal shall be charged upon the property in addition to the tax. The department's certificate of the amount of tax and its receipt for the amount therein certified may be filed with the county judge/executive of the county where the property is located, and when so filed shall be evidence of the payment of the tax to the extent of such certification. When the tax is not adjusted within six (6) months after the death of the decedent, the proper District Court, upon application of the department, shall appoint an administrator in this state.
- (2) When evidence of ownership of intangible personal property belonging to a nonresident decedent is found to be physically located in this state, the Department of Revenue shall so inform the state official collecting death tax in the state of domicile of the decedent, if that state furnishes like information to the Department of Revenue of this state in a reciprocal manner.

**Effective:** June 20, 2005

**History:** Amended 2005 Ky. Acts ch. 85, sec. 464, effective June 20, 2005. -- Amended 1978 Ky. Acts ch. 384, sec. 284, effective June 17, 1978. -- Amended 1976 (1st Extra. Sess.) Ky. Acts ch. 14, sec. 158, effective January 2, 1978. -- Recodified 1942 Ky. Acts ch. 208, sec. 1, effective October 1, 1942, from Ky. Stat. sec. 4281a-44, 4281a-45.