

### **450.58 Final settlement to show payment.**

1. Except as provided in subsection 2, the final settlement of the account of a personal representative shall not be accepted or allowed unless it shows, and the court finds, that all taxes imposed by this chapter upon any property or interest in property that are made payable by the personal representative and to be settled by the account, have been paid, and that the receipt of the department of revenue for the tax has been obtained as provided in section 450.64.

2. If an inheritance tax return is not required to be filed pursuant to section 450.53, subsection 1, paragraph "b", the personal representative's final settlement of account need not contain an inheritance tax receipt from the department, but shall, instead, contain the personal representative's statement, under oath, that an inheritance tax return is not required to be filed pursuant to section 450.53, subsection 1, paragraph "b". If a false affidavit is filed, the affiant and the personal representative shall be jointly and severally liable for any tax, penalty, and interest that may have been due. Any otherwise applicable statute of limitations on the assessment and collection of the tax, penalty, and interest shall not apply.

3. Any order contravening any provision of this section is void.

[S13, § 1481-a19; C24, 27, 31, 35, 39, § **7363**; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, § 450.58]

83 Acts, ch 177, § 25, 38; 85 Acts, ch 148, §4; 86 Acts, ch 1054, §2; 86 Acts, ch 1241, §44; 2003 Acts, ch 145, §286; 2004 Acts, ch 1073, §33

### **Footnotes**

Similar provision, § 422.27