

**450.32 Hearing — order.**

If upon the hearing the court finds the amount at which the real property is appraised is its value on the market in the ordinary course of trade and the appraisal was fairly and in good faith made, it shall approve the appraisal. If the court finds that the appraisal was made at a greater or lesser sum than the value of the real property in the ordinary course of trade, or that it was not fairly or in good faith made, it shall set aside the appraisal. Upon the appraisal being set aside, the court shall fix the value of the real property of the estate for inheritance tax purposes and the valuation fixed is that upon which the tax shall be paid, unless an appeal is taken from the order of the court as provided for in [this chapter](#).

[S13, §1481-a7; C24, 27, 31, 35, 39, §7336; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §450.32]

[83 Acts, ch 177, §13, 38](#)