

**450.21 Administration on application of director.**

If, upon the death of any person leaving an estate that may be liable to a tax under [this chapter](#), a will disposing of the estate is not offered for probate, or an application for administration made within four months from the time of the decease, the director of revenue may, at any time thereafter, make application to the proper court, setting forth that fact and requesting that a personal representative be appointed, and the court shall appoint a personal representative to administer upon the estate.

[S13, §1481-a3; C24, 27, 31, 35, 39, §7327; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §450.21]

[83 Acts, ch 177, §8, 38](#); [2003 Acts, ch 145, §286](#)

Referred to in [§450.22](#)