

**450.52 Deferred estates — removal of lien.**

Whenever it is desired to remove the lien of the inheritance tax on remainders, reversions, or deferred estates, parties owning the beneficial interest may pay at any time the said tax on the present worth of such interests determined according to the rules herein fixed.

[S13, §1481-a16; C24, 27, 31, 35, 39, §7357; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §450.52]