

**450.62 Legacies charged upon real estate.**

If legacies subject to tax are charged upon or payable out of real estate, the heir or devisee, before paying the tax, shall deduct the tax from it and pay it to the personal representative or department of revenue, and the tax shall remain a charge against and be a lien upon the real estate until it is paid. Payment of the tax shall be enforced by the personal representative or director of revenue as provided in [this chapter](#).

[S13, §1481-a22; C24, 27, 31, 35, 39, §7367; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §450.62]

[83 Acts, ch 177, §27, 38; 2003 Acts, ch 145, §286](#)