

§ 105-32.6. Estate tax is a lien on real property in the estate.

The tax imposed by this Article on an estate is a lien on the real property in the estate and on the proceeds of the sale of the real property in the estate. The lien is extinguished when one of the following occurs:

- (1) The personal representative certifies to the clerk of court that no tax is due on the estate because this Article does not require an estate tax return to be filed for that estate.
- (2) The Secretary issues a certificate stating that the tax liability of the estate has been satisfied.
- (3) For specific real property, when the Secretary issues a tax waiver for that property.
- (4) Ten years have elapsed since the date of the decedent's death. (1998-212, s. 29A.2(b).)