

Inheritance Tax—Probate Proceedings.

Section 11, subdivision 3, chapter 150, laws of 1925 is applicable even though separate probate proceedings are being conducted in each of two states where property is located.

February 24, 1928.

State Board of Equalization,
Helena, Montana.

Gentlemen:

You have requested my opinion whether when separate probate proceedings are being held in the state of Montana and in the state of Maryland relating to property situated in each of these states belonging to the estate of decedent, section 11, subdivision 3 of chapter 150 of the laws of 1925 has application or whether the latter section applies only where there is ancillary proceedings.

The above cited section has application wherever property of a decedent is situated in more than one state, and in my opinion the fact that separate probate proceedings are being held in each state does not alter the situation.

Very truly yours,

L. A. FOOT,
Attorney General.