

59-2-308 Assessment in name of representative -- Assessment of property of decedents -- Assessment of property in litigation.

- (1) If a person is assessed as agent, trustee, bailee, guardian, executor, or administrator, the representative designation shall be added to the name, and the assessment entered separately from the individual assessment.
- (2) The undistributed or unpartitioned property of a deceased person may be assessed to an heir, guardian, executor, or administrator, and the payment of taxes binds all the parties in interest.
- (3) Property in litigation which is in the possession of a court or receiver shall be assessed to the court clerk or receiver, and the taxes shall be paid under the direction of the court.

Enacted by Chapter 4, 1987 General Session