

## Article - Estates and Trusts

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§2-303.

- (a) An appraiser shall perform his duty expeditiously.
- (b) The appraisal shall be in columnar form, and state generally each item that has been appraised and the value of each item in dollars and cents. It shall contain a statement signed and verified by the appraisers certifying that they have impartially valued the property described in the appraisal to the best of their skill and judgment.
- (c) The appraisal shall immediately upon completion and verification be delivered to the personal representative.

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