§ 1923. Fiduciary of a decedent to notify local assessor of disposition

Whenever the fiduciary of a decedent or his successor shall direct, or take part in or discover that his decedent's real property or any interest therein has been transferred at or following such decedent's death, he shall forthwith investigate and discover the nature of such transfer and file a written notice of such disposition or transfer with the local assessing officer and the local tax office of the locality wherein such property is located. Such notice shall contain the name and last known legal address of the decedent, the location and legal description of the property, if known, and the name and address of the transferee.