

Article - Estates and Trusts

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§3–106.

(a) If a person dies intestate as to a part of his net estate, property which he gave in his lifetime to an heir shall be treated as an advancement against the share of the latter of the net estate if declared in writing by the decedent or acknowledged in writing by the heir to be an advancement.

(b) For this purpose the property advanced shall be valued as of the time the heir came into possession or enjoyment of the property.

(c) If the recipient of the property fails to survive the decedent, the property shall be taken into account in computing the share of the issue of the recipient.

(d) An advancement to an heir other than the surviving spouse may not increase the share of the surviving spouse under § 3–102 of this subtitle.

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