

Article - Estates and Trusts

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§3–203.

(a) In this section, “net estate” means the property of the decedent passing by testate succession, without a deduction for State or federal estate or inheritance taxes, and reduced by:

- (1) Funeral and administration expenses;
- (2) Family allowances; and
- (3) Enforceable claims and debts against the estate.

(b) Instead of property left to the surviving spouse by will, the surviving spouse may elect to take a one-third share of the net estate if there is also a surviving issue, or a one-half share of the net estate if there is no surviving issue.

(c) The surviving spouse who makes this election may not take more than a one-half share of the net estate.

(d) For the purposes of this section, the net estate and the property allocable to a share of a surviving spouse shall be valued as of the date or dates of distribution.

(e) (1) For the purposes of this section, a surviving spouse who has elected to take against a will shall be entitled to the surviving spouse’s portion of the income earned on the net estate during the period of administration based on a one-third or one-half share, whichever is applicable.

(2) If one or more distributions have been made to a surviving spouse or another person that require an adjustment in the relative interests of the beneficiaries, the applicable share shall be adjusted.

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