

of the general appraisers, the Register shall issue a warrant authorizing and directing them jointly to appraise all property of the estate of the decedent required to be independently appraised and which is not specially appraised under Section 7-202(b). If any appraiser shall for any reason fail to act, the Register shall, upon application by the personal representative, make a new designation and issue a new warrant.

2-303. Conduct of appraisal.

All appraisers shall expeditiously perform their duty. The appraisal shall be in columnar form, shall describe generally each item that has been appraised and its value in dollars and cents, and 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. The appraisal shall, immediately upon completion and verification, be delivered to the personal representative.

SUBTITLE III

INTESTATE SUCCESSION AND STATUTORY SHARES

Part 1—Intestate Succession.

3-101. Net intestate estate.

Any part of the net estate of a decedent not effectively disposed of by his will shall be distributed by the personal representative to the decedent's heirs in the order prescribed in this Part.

3-102. Surviving spouse—limitations.

The share of a surviving spouse shall be:

- (1) if there is also surviving issue, one-third ($\frac{1}{3}$);*
- (2) if there is no surviving issue but a surviving parent, one-half ($\frac{1}{2}$);*
- (3) if there is no surviving issue or parent but a surviving brother or sister, or issue of a brother or sister, four thousand dollars (\$4,000) plus one-half ($\frac{1}{2}$) of the residue;*
- (4) if there is no surviving issue, parent, brother, sister or issue of a brother or sister, the whole;*

provided, however, that for the purposes of this Section the net estate shall be calculated without a deduction for the tax as defined in Section 11-109.

3-103. Surviving issue.

The net estate, exclusive of the share of the surviving spouse, or the entire net estate if there is no surviving spouse, shall be divided equally among the surviving issue, by representation.

3-104. No surviving issue.

If there is no surviving issue the net estate exclusive of the share of the surviving spouse, or the entire net estate if there is no surviving spouse, shall be distributed by the personal representative: