

(a) *Parents*—to the surviving parents equally, or if only one parent survives, then to the survivor; or

(b) *Brothers and sisters, and their issue*—if there is no surviving parent, to brothers and sisters and their issue, by representation; or

(c) *Collaterals*—if there is no surviving parent, brother, sister or issue of a brother or sister, to all surviving collateral relations in equal degree, without representation, but not beyond the tenth degree by tracing relationship to a common ancestor counting upward from the decedent not more than five steps; or

(d) *Grandparents*—if there is no surviving parent, brother, sister, issue of a brother or sister, or collateral relation described in subsection (c), to the surviving grandparents equally, or if only one grandparent survives, then to the survivor.

### 3-105. *Escheat.*

(a) *Generally.* If there is no person entitled to take under Sections 3-102 through 3-104, the net estate shall be converted to cash and paid to the Board of Education in the County in which the letters were granted, and shall be applied for the use of the public schools in such County.

(b) *Refund.* If after payment has been made to the Board of Education a claim for refund is filed by a relative within the third degree living at the decedent's death, or by the personal representative of such relative, and such claim is allowed, such claimant shall be entitled at any time to a refund, without interest, of any sum so paid.

### 3-106. *Advancement.*

If a person dies intestate as to any part of his net estate, property which he gave in his lifetime to an heir shall be treated as an advancement against the latter's share of the net estate if declared in writing by the decedent or acknowledged in writing by the heir to be an advancement. For this purpose the property advanced shall be valued as of the time the heir came into possession or enjoyment of the property. If the recipient of the property fails to survive the decedent, the property shall be taken into account in computing the share of the recipient's issue. Any advancement to an heir other than the surviving spouse shall not increase the share of the surviving spouse under Section 3-102.

### 3-107. *Afterborn child.*

A child of the decedent (whose estate is the subject of the administration) who is conceived before the decedent's death but born thereafter shall inherit as if he had been born in the lifetime of the decedent. No other afterborn relation shall be considered as entitled to distribution in his own right.

### 3-108. *Inheritance from illegitimate person.*

Property of an illegitimate person passes in accordance with the usual rules of intestate succession except that the father or his relations can inherit only if such person is treated as the child of the father pursuant to Section 1-208.