

- (1) *property not disposed of by the will;*
- (2) *residuary legacies;*
- (3) *general legacies;*
- (4) *specific and demonstrative legacies.*

*Abatement within each classification is in proportion to the amounts of property each of the legatees (or heirs) would have received, had full distribution of the property been made in accordance with the terms of the will.*

*(b) Abatement; sales, contribution. When the subject matter of a preferred legacy is sold or used incident to administration, appropriate adjustments in, or contributions from, other interests in the remaining assets shall be effected.*

~~9-105~~ 9-104. *Distribution in kind—valuation; method.*

*Subject to the terms of any will and the needs of administration, the assets of a decedent's estate shall be distributed in kind to the extent possible through application of the provisions herein.*

*(a) A specific legatee shall receive distribution of the thing given to him.*

*(b) Any family allowance, intestate succession, statutory share or legacy payable in money may be satisfied by value in kind provided*

*(1) the person entitled to the payment has not demanded payment in cash,*

*(2) the property distributed in kind is valued at fair market value as of the date of its distribution, and*

*(3) no residuary legatee has requested that the asset in question remain a part of the residue of the estate.*

*(c) The residuary estate shall be distributed in kind when there is no objection to the proposed distribution, or when it is practicable to distribute undivided interests. In other cases, residuary property may be converted into cash for distribution.*

*(d) After the probable charges against the estate are known, the personal representative may mail or deliver a proposal for distribution to all persons who have a right to object to the proposed distribution. The right of any distributee to object to the proposed distribution if not waived in writing, terminates if he fails to object in writing received by the personal representative within 30 days after mailing or delivery of the proposal.*

~~9-106~~ 9-105. *Distribution in kind—evidence.*

*When distribution in kind is made, the personal representative shall execute an instrument or deed of distribution assigning, transferring or releasing the assets to the distributee as evidence of the distributee's title to the property. In addition to any other indexing, any such deed recorded among the land records shall be indexed in the Grantor Index under the decedent's name.*