

the court extends the time for good cause shown, proceed to pay the claims allowed against the estate in the order of priority prescribed in Section 8-105. Any person with a valid unbarred claim or with a valid unbarred judgment who has not been paid as provided herein may petition the court for an order directing the personal representative to pay the claim to the extent that funds of the estate are available for such payment.

8-112.

(a) The creditor and personal representative may determine, by agreement, arbitration or compromise, the value thereof, according to its probable present worth, and [where the personal representative does not have extended powers], upon approval by the court, it may be allowed and paid in the same manner as an absolute claim.

9-101.

A person may renounce testate or intestate succession or both, wholly or partially, if he has not accepted possession as legatee or heir, by delivering to the personal representative a written renunciation. [Property renounced by a legatee shall pass pursuant to Section 4-404; and property renounced by an heir shall pass as if such person had predeceased the decedent.] *Unless the decedent or donee of a power of appointment has otherwise provided, the property or part thereof or interest therein renounced and any future interest which is to take effect in possession or enjoyment at or after the termination of the interest renounced, shall be distributed as if the person so renouncing had died intestate immediately before the decedent, or, if the person so renouncing was designated to take pursuant to a power of appointment exercised by a testamentary instrument, then as if the person so renouncing had died immediately before the donee of the power. In every case the renunciation shall relate back for all purposes to the date of death of the decedent or donee, as the case may be.* Creditors of the renouncing legatee or heir have no interest in the property renounced, whether their claims are based on contract, tort, tax obligations or otherwise.

9-105.

When distribution in kind is made, the personal representative shall execute *and deliver* 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. *Any costs ~~or excise taxes~~ payable as a condition of the recordation of any deed shall be paid by the estate. NO STATE OR LOCAL EXCISE TAX OF ANY KIND SHALL BE IMPOSED UPON THE TRANSFER OF PROPERTY OR THE RECORDATION OF ANY INSTRUMENT EXECUTED BY A PERSONAL REPRESENTATIVE TO WHOM NO CONSIDERATION WAS PAID THEREFOR.* 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.

9-109.

(a) Money.—Whenever money is distributable by a personal representative to a minor and there is no legally appointed and