RFVISOR'S NOTE: This section presently appears as Art. 93, §3-104. The only changes are in language and style.

3-105. ESCHEAT.

(A) GENERAL.

IF THERE IS NO PERSON ENTITLED TO TAKE UNDER §§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 THE COUNTY.

(B) REFUND.

AFTER PAYMENT HAS BEEN MADE TO THE FOARD OF EDUCATION, IF A CLAIM FOR REFUND IS FILED BY A RELATIVE WITHIN THE THIRD DEGREE LIVING AT THE DEATH OF THE DECEDENT OR BY THE PERSONAL REPRESENTATIVE OF THE RELATIVE, AND THE CLAIM IS ALLOWED, THE CLAIMANT SHALL BE ENTITLED TO A REPUND, WITHOUT INTEREST, OF THE SUM PAID.

REVISOR'S NOTE: This section presently appears as Art. 93, $\S 3-105$. The only changes are in style and language.

3-106. ADVANCEMENT.

(A) GENERAL.

IF A PERSON DIES INTESTATE AS TO A PART OF HIS NET ESTATE, PROPERTY WHICH HE GAVE IN HIS LIFETIME TO AN HEIR SHALL BE TREATED AS AN ADVANCEMENT AGAINST THE SHARE OF THE LATTER OF THE NET ESTATE IF DECLARED IN WRITING BY THE DECEDENT OR ACKNOWLEDGED IN WRITING BY THE HEIR TO BE AN ADVANCEMENT.

(E) VALUATION.

FOR THIS PURPOSE THE PROPERTY ADVANCED SHALL BE VALUED AS CF THE TIME THE HEIR CAME INTO POSSESSION OR ENJOYMENT CF THE PROPERTY.

(C) FAILURE OF RECIPIENT TO SURVIVE.

IF THE RECIPIENT OF THE PROPERTY FAILS TO SURVIVE THE DECEDENT, THE PROPERTY SHALL BE TAKEN INTO ACCOUNT IN COMPUTING THE SHARE OF THE ISSUE OF THE RECIPIENT.

(D) SHARE OF SURVIVING SPOUSE.

AN ADVANCEMENT TO AN HEIR OTHER THAN THE SURVIVING SPOUSE MAY NOT INCREASE THE SHARE OF THE SURVIVING SPOUSE