

**§3-805. Classification of claims**

**1. Priority of claims.** If the applicable assets of the estate are insufficient to pay all claims in full, the personal representative shall make payment in the following order:

A. Costs and expenses of administration; [PL 2017, c. 402, Pt. A, §2 (NEW); PL 2019, c. 417, Pt. B, §14 (AFF).]

B. Reasonable funeral expenses; [PL 2017, c. 402, Pt. A, §2 (NEW); PL 2019, c. 417, Pt. B, §14 (AFF).]

B-1. Homestead allowance; [PL 2023, c. 4, §9 (NEW).]

B-2. Family allowance; [PL 2023, c. 4, §10 (NEW).]

B-3. Exempt property; [PL 2023, c. 4, §11 (NEW).]

C. Debts and taxes with preference under federal law; [PL 2017, c. 402, Pt. A, §2 (NEW); PL 2019, c. 417, Pt. B, §14 (AFF).]

D. Medicaid benefits recoverable under Title 22, section 14, subsection 2-I and reasonable and necessary medical and hospital expenses of the last illness of the decedent, including compensation of persons attending the decedent; [PL 2017, c. 402, Pt. A, §2 (NEW); PL 2019, c. 417, Pt. B, §14 (AFF).]

E. Debts and taxes with preference under other laws of this State; and [PL 2017, c. 402, Pt. A, §2 (NEW); PL 2019, c. 417, Pt. B, §14 (AFF).]

F. All other claims. [PL 2017, c. 402, Pt. A, §2 (NEW); PL 2019, c. 417, Pt. B, §14 (AFF).] [PL 2023, c. 4, §§9-11 (AMD).]

**2. No priority within class or for claims not due.** Preference may not be given in the payment of any claim over any other claim of the same class, and a claim due and payable is not entitled to a preference over claims not due.

[PL 2017, c. 402, Pt. A, §2 (NEW); PL 2019, c. 417, Pt. B, §14 (AFF).]

**SECTION HISTORY**

PL 2017, c. 402, Pt. A, §2 (NEW). PL 2017, c. 402, Pt. F, §1 (AFF). PL 2019, c. 417, Pt. B, §14 (AFF). PL 2023, c. 4, §§9-11 (AMD).

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