

633.436 General order for abatement.

1. Except as provided in sections 633.211 and 633.212, shares of the distributees shall abate, for the payment of debts and charges, federal and state estate taxes, legacies, the shares of children born or adopted after the making of a will, or the share of the surviving spouse who elects to take against the will, without any preference or priority as between real and personal property, in the following order:

- a. Property not disposed of by the will;
- b. Property devised to the residuary devisee, except property devised to a surviving spouse who takes under the will;
- c. Property disposed of by the will, but not specifically devised and not devised to the residuary devisee, except property devised to a surviving spouse who takes under the will;
- d. Property specifically devised, except property devised to a surviving spouse who takes under the will;
- e. Property devised to a surviving spouse who takes under the will.

2. A general devise charged on any specific property or fund shall, for purposes of abatement, be deemed property specifically devised to the extent of the value of the property on which it is charged. Upon the failure or insufficiency of the property on which it is charged, it shall be deemed property not specifically devised to the extent of such failure or insufficiency.

[C51, §1284, 1285; R60, §2316, 2317; C73, §2334, 2335; C97, §3279; S13, §3279, 3279-a; C24, 27, 31, 35, 39, §11858, 11859; C46, 50, 54, 58, 62, §633.13, 633.14; C66, 71, 73, 75, 77, 79, 81, §633.436]

85 Acts, ch 19, §3; 2008 Acts, ch 1119, §19; 2010 Acts, ch 1138, §58

Referred to in §633.278, 633.437