

§ 29-26. Valuation.

The value of the property given as an advancement shall be determined as of the time when the advancee came into possession or enjoyment, or at the time of the death of the intestate, whichever first occurs. However, if the value of the property, so advanced, is stated by the intestate donor in a writing signed by the intestate donor and designating the gift as an advancement, such value shall be deemed the value of the advancement. (1959, c. 879, s. 1; 2011-344, s. 5.)