

VIRGINIA ACTS OF ASSEMBLY -- 2017 SESSION

CHAPTER 591

An Act to amend and reenact § 64.2-528 of the Code of Virginia, relating to priority of debts to be paid from decedent's assets; unpaid child support.

[S 815]

Approved March 16, 2017

Be it enacted by the General Assembly of Virginia:

1. That § 64.2-528 of the Code of Virginia is amended and reenacted as follows:

§ 64.2-528. Order in which debts and demands of decedents to be paid.

When the assets of the decedent in his personal representative's possession are not sufficient to satisfy all debts and demands against him, they shall be applied to the payment of such debts and demands in the following order:

1. Costs and expenses of administration;
2. The allowances provided in Article 2 (§ 64.2-309 et seq.) of Chapter 3;
3. Funeral expenses not to exceed \$4,000;
4. Debts and taxes with preference under federal law;
5. Medical and hospital expenses of the last illness of the decedent, including compensation of persons attending him not to exceed \$2,150 for each hospital and nursing home and \$425 for each person furnishing services or goods;
6. Debts and taxes due the Commonwealth;
7. Debts due as trustee for persons under disabilities; as receiver or commissioner under decree of court of the Commonwealth; as personal representative, guardian, conservator, or committee when the qualification was in the Commonwealth; and for moneys collected by anyone to the credit of another and not paid over, regardless of whether or not a bond has been executed for the faithful performance of the duties of the party so collecting such funds;
8. *Debts for child support arrearages;*
9. Debts and taxes due localities and municipal corporations of the Commonwealth; and
- 9 10. All other claims.

No preference shall be given in the payment of any claim over any other claim of the same class, and a claim due and payable shall not be entitled to a preference over a claim not due.