

# Cost of Living Adjustment of Certain Dollar Amounts for Property of Estates in Probate

## Nominal and Indexed Amounts by Year of Death

	2010	2011	2012	2013	2014	2015
<b>§15-11-102</b>						
No descendant of the decedent survives the decedent, but a parent of the decedent survives the decedent:	\$300,000	\$300,000	\$309,000	\$315,000	\$320,000	\$335,000
All the decedent's surviving descendents are also descendants of the surviving spouse and the surviving spouse has one or more surviving descendants who are not descendants of the decedent	\$225,000	\$225,000	\$232,000	\$236,000	\$240,000	\$251,000
One or more of the decedent's surviving descendants are not descendants of the surviving spouse	\$150,000	\$150,000	\$154,000	\$157,000	\$160,000	\$167,000
<b>§15-11-202 (§15-11-201 prior to 2014 legislative session)</b>						
Supplemental elective-share amount	\$50,000	\$50,000	\$51,000	\$52,000	\$53,000	\$55,000
<b>§15-11-403</b>						
Exempt property, prior to January 1, 2012	\$26,000	\$26,000	\$26,000	\$27,000	\$27,000	\$28,000
Exempt property, on or after January 1, 2012 *	\$30,000	\$30,000	\$30,000	\$31,000	\$32,000	\$32,000
<b>§15-11-405</b>						
Lump sum exempt family allowance, prior to January 1, 2012	\$24,000	\$24,000	\$24,000	\$25,000	\$25,000	\$26,000
Installment amount exempt family allowance, prior to January 1, 2012	\$2,000	\$2,000	\$2,000	\$2,083	\$2,083	\$2,167
Lump sum exempt family allowance, on or after January 1, 2012 **	\$30,000	\$30,000	\$30,000	\$31,000	\$32,000	\$32,000
Installment amount exempt family allowance, on or after January 1, 2012	\$2,500	\$2,500	\$2,500	\$2,583	\$2,667	\$2,667
<b>§15-12-1201</b>						
Collection of personal property by affidavit	\$60,000	\$60,000	\$61,000	\$63,000	\$64,000	\$64,000

\* "...except that, when the increase in the dollar amount stated in paragraph (b) of subsection (1) of this section [exempt property, on or after January 1, 2012 amount], as enacted in Senate Bill 11-016, enacted in 2011, takes effect, the next regularly scheduled cost of living adjustment will be suspended for one year.

\*\* "...except that, when the increase in the dollar amount stated in subparagraph (II) of paragraph (a) of this subsection (1) [lump sum exempt property allowance, on or after January 1, 2012 amount], as enacted in Senate Bill 11-016, enacted in 2011, takes effect, the next regularly scheduled cost of living adjustment will be suspended for one year.