

## Document: O.C.G.A. § 53-7-40

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### **O.C.G.A. § 53-7-40**

#### Copy Citation

Current through Act 6 of the 2025 Regular Session of the General Assembly but not including corrections and changes made by the Office of Legislative Counsel.

**OFFICIAL CODE OF GEORGIA ANNOTATED      TITLE 53.  
WILLS, TRUSTS, AND ADMINISTRATION OF  
ESTATES      CHAPTER 7. ADMINISTRATION OF ESTATES  
GENERALLY      ARTICLE 4. CLAIMS AGAINST OR IN FAVOR  
OF ESTATE      § 53-7-40. Liability of estate; priority of  
claims**

#### **§ 53-7-40. Liability of estate; priority of claims**

Unless otherwise provided by law, all property of the estate, both real and personal, shall be liable for the payment of claims

against the estate in the following order:

- (1)** Year's support for the family;
- (2)** Funeral expenses, whether or not the decedent leaves a surviving spouse, in an amount which corresponds with the circumstances of the decedent in life. If the estate is solvent, the personal representative is authorized to provide a suitable protection for the grave;
- (3)** Other necessary expenses of administration;
- (4)** Reasonable expenses of the decedent's last illness;
- (5)** Unpaid taxes or other debts due the state or the United States;
- (6)** Judgments, secured interests, and other liens created during the lifetime of the decedent, to be paid according to their priority of lien. Secured interests and other liens on specific property shall be preferred only to the extent of such property; and
- (7)** All other claims.

## History

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Code 1981, § **53-7-40**, enacted by Ga. L. 1996, p. 504, § 10.

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