



Ohio Revised Code

Section 2106.10 Election to receive mansion house.

Effective: August 29, 2000

Legislation: House Bill 313 - 123rd General Assembly

(A) A surviving spouse may elect to receive, as part of the surviving spouse's share of an intestate estate under section 2105.06 of the Revised Code and the allowance for support under section 2106.13 of the Revised Code, the entire interest of the decedent spouse in the mansion house. The interest of the decedent spouse in the mansion house shall be valued at the appraised value with the deduction of that portion of all liens on the mansion house existing at the time of death and attributable to the decedent's interest in the mansion house.

(B) The election pursuant to division (A) of this section shall be made at or before the time a final account is rendered.

(C) If the spouse makes an election pursuant to division (A) of this section, the administrator or executor shall file, unless the election is one made under division (D) of this section, an application for a certificate of transfer as provided for in section 2113.61 of the Revised Code. The application also shall contain an inventory of the property and the allowance for support that the spouse is entitled to receive under sections 2105.06 and 2106.13 of the Revised Code. If the value of the property and the allowance for support that the spouse is entitled to receive is equal to or greater than the value of the decedent's interest in the mansion house, the court shall issue the certificate of transfer.

(D) The surviving spouse may make an election pursuant to division (A) of this section in an estate relieved from administration under section 2113.03 of the Revised Code or in an estate that is subject to an order granting a summary release from administration under section 2113.031 of the Revised Code. The election shall be made at the time of or prior to the entry of the order relieving the estate from administration or the order granting a summary release from administration. Either the surviving spouse or the applicant for the order shall file the application for the certificate of transfer under division (C) of this section.

(E) If the surviving spouse dies prior to making an election pursuant to division (A) of this section,



the surviving spouse shall be conclusively presumed not to have made an election pursuant to that division. After the surviving spouse's death, no other person is authorized to make an election pursuant to that division on behalf of the estate of the surviving spouse.

(F) As used in this section, the mansion house includes the decedent's title in the parcel of land on which the house is situated and, at the option of the surviving spouse, the decedent's title in the household goods contained within the house and the lots or farmland adjacent to the house and used in conjunction with it as the home of the decedent.