



Ohio Revised Code

Section 5731.04 Value of gross estate includes interest of surviving spouse.

Effective: July 1, 1968

Legislation: Senate Bill 326 - 107th General Assembly

The value of the gross estate shall include the value of all property, to the extent of any interest therein of the surviving spouse, existing on the date of the decedent's death as dower or curtesy or by virtue of a statute creating an estate in lieu of dower or curtesy.
