

Chapter 28A

ADMINISTRATION OF DECEDENT'S ESTATES

Articles 1—18. Reserved

Article 19. Claims Against the Estate

Secs. 28A-19-1—28A-19-5. Reserved.

Sec. 28A-19-6. Order of payment of claims.

ARTICLES 1—18. RESERVED**ARTICLE 19. CLAIMS AGAINST THE ESTATE****Secs. 28A-19-1—28A-19-5. Reserved.****Sec. 28A-19-6. Order of payment of claims.**

(a) After payment of costs and expenses of administration, the claims against the estate of a decedent must be paid in the following order:

First Class. Claims for child support arrearages.

Second Class. Claims for debts to the Tribe.

Third Class. Claims which by law have a specific lien on property to an amount not exceeding the value of such property.

Fourth Class. Funeral expenses to the extent of \$2,500.00. This limitation shall not include cemetery lot or gravestone. The preferential limitation herein granted shall be construed to be only a limit with respect to preference of payment and shall not be construed to be a limitation on reasonable funeral expenses which may be incurred; nor shall the preferential limitation of payment in the amount of \$2,500.00 be diminished by any Veterans Administration, social security or other federal governmental benefits awarded to the estate of the decedent or to his or her beneficiaries.

Fifth Class. All dues, taxes, and other claims with preference under the laws of the United States.

Sixth Class. All dues, taxes, and other claims with preference under the laws of any state government, county or municipal or local government.

Seventh Class. Judgments of the Cherokee Tribal Court, and thereafter, judgments of any court of competent jurisdiction, docketed and in force, to the extent to which they are a lien on the property of the decedent at his death.

Eighth Class. Wages due to any employee employed by the decedent, which claim for wages shall not extend to a period of more than 12

months next preceding the death; or if such employee was employed for the year current at the decease, then from the time of such employment; for medical services within the 12 months preceding the decease; for drugs and all other medical supplies necessary for the treatment of such decedent during the last illness of such decedent, said period of last illness not to exceed 12 months.

Ninth Class. All other claims.

(b) This order of payment also shall apply to small estates for which there has been no personal representative or collector appointed by the clerk of the court but an affiant has collected personal property of the decedent by affidavit.

This section shall apply to all estates opened on or after the date of ratification, and all estates already open on that date but for which no distribution of assets has yet occurred.

(Ord. No. 8, 12-1-2005)