

**59-1301. Classification of demands.** If the applicable assets of an estate are insufficient to pay in full all demands allowed against it, payment shall be made in the following classified order:

First class, the expenses of an appropriate funeral in such amount as was reasonably necessary, having due regard to the assets of the estate available for the payment of demands and to the rights of other creditors, and, following the allowance of such expenses, any claim for medical assistance paid under K.S.A. 39-709, and amendments thereto. Any part of the funeral expenses allowed as a demand against the estate in excess of the sum ascertained as above shall be paid as other demands of the fourth class.

Second class, the appropriate and necessary costs and expenses of administration and the reasonable sums for the appropriate and necessary expenses of the last sickness of decedent, including wages of servants.

Third class, judgments rendered against decedent in the decedent's lifetime, all judgments or liens upon the property of the decedent shall be paid in the order of their priority.

Fourth class, all other demands duly proved, including the cost of any appropriate tombstone or marker or the lettering thereon, in such amount as may be reasonably necessary, but whether there shall be an allowance, and if so the amount thereof, shall be determined by the court before any obligation therefor is incurred, except that debts having preference by the laws of the United States and demands having preference by the laws of this state shall be paid according to such preference.

Except as provided by this section for the first class of demands, no preference shall be given in the payment of any demand over any other demand of the same class, nor shall a demand due and payable be entitled to preference over demands not due.

**History:** L. 1939, ch. 180, § 95; L. 1941, ch. 284, § 4; L. 1992, ch. 150, § 8; L. 2015, ch. 42, § 14; July 1.