

Kansas Administrative Regulations

Kansas Department of Revenue

Article 22.—Homestead Tax Relief

92-22-18. Death of claimant subsequent to filing claim; disbursement of refund.

(a) When a claimant dies after properly filing a timely claim, a disbursement to another member of the household shall not be allowed by the director of taxation unless an affidavit of membership in the claimant's household and a copy of the death certificate or other proof of death are submitted to the director.

(b) A disbursement to an individual appointed executor or administrator of the claimant's estate shall not be allowed unless an attested copy of the court order appointing that individual as executor or administrator and a copy of the death certificate or other proof of death are submitted to the director of taxation.

(c) A disbursement to an heir at law shall not be allowed unless an affidavit of heirship and a copy of the death certificate or other proof of death are submitted to the director of taxation.

(Authorized by K.S.A. 79-4510; implementing K.S.A. 79-4503; effective, E-77-6, March 19, 1976; effective Feb. 15, 1977; amended May 1, 1986.)

***** Authenticated Kansas Administrative Regulation *****