

**59-2292. Same; filing and recordation of disclaimer instrument.** (a) The disclaimer instrument shall be filed within nine months after the latest of: (1) The death of the decedent or the donee of the power, as the case may be; (2) if the taker of the power, property or interest is not then finally ascertained or if the taker's interest has not become indefeasibly fixed both in quality and in quantity, the date that the taker becomes finally ascertained and such taker's interest becomes indefeasibly fixed both in quality and in quantity; or (3) the date when the taker of the property, interest or power attains the age of 21 years.

(b) The disclaimer instrument shall be filed and recorded in the district court in which the estate of the decedent or the donee of the power is or may be administered. Upon filing the disclaimer instrument, the disclaimant shall give notice of the disclaimer by personal delivery or sending, by certified mail, a copy of the instrument to the transferor, or the personal representative of the transferor, of the property, interest or power or to the holder of the legal title to the property to which the interest or power relates.

**History:** L. 1968, ch. 367, § 2; L. 1972, ch. 215, § 19; L. 1976, ch. 242, § 48; L. 1980, ch. 168, § 2; L. 1985, ch. 191, § 46; July 1.