

## Article 20.

### Inventory.

#### **§ 28A-20-1. Inventory within three months.**

Unless the time for filing the inventory has been extended by the clerk of superior court, every personal representative and collector, within three months after the qualification of that personal representative or collector, shall return to the clerk, on oath, a just, true and perfect inventory of all the real and personal property of the deceased, which have come to the hands of the personal representative or collector, or to the hands of any person for the personal representative or collector, which inventory shall be signed by the personal representative or collector and be recorded by the clerk. (R.C., c. 46, s. 16; 1868-9, c. 113, s. 8; Code, s. 1396; Rev., s. 42; C.S., s. 48; 1973, c. 1329, s. 3; 1975, c. 300, s. 8; 2011-344, s. 4; 2017-158, s. 8.)

#### **§ 28A-20-2. Compelling the inventory.**

(a) If the inventory specified in G.S. 28A-20-1 is not filed as prescribed, the clerk of superior court must issue an order requiring the personal representative or collector to file it within the time specified in the order, not less than 20 days, or to show cause why the personal representative or collector should not be removed from office. If, after due service of the order, the personal representative or collector does not on or before the return day of the order file such inventory or obtain further time in which to file it, the clerk may remove the personal representative or collector from office or may issue an attachment against the personal representative or collector for a contempt and commit the personal representative or collector until the personal representative or collector files said inventory report.

(b) The personal representative or collector shall be personally liable for the costs of any proceeding incident to the personal representative's or collector's failure to file the inventory required by G.S. 28A-20-1. Such costs shall be taxed against the personal representative or collector by the clerk of superior court and may be collected by deduction from any commissions which may be found due the personal representative or collector upon final settlement of the estate. (1868-9, c. 113, s. 9; Code, s. 1397; Rev., s. 43; C.S., s. 49; 1929, c. 9, s. 1; 1933, c. 100; 1973, c. 1329, s. 3; 2011-344, s. 4.)

#### **§ 28A-20-3. Supplemental inventory.**

(a) Whenever any property not included in the original inventory report becomes known to any personal representative or collector or whenever the personal representative or collector learns that the valuation or description of any property or interest therein indicated in the original inventory is erroneous or misleading, the personal representative or collector shall prepare and file with the clerk of superior court a supplementary inventory in the same manner as prescribed for the original inventory. The clerk shall record the supplemental report with the original inventory.

(b) The making of the supplemental inventory shall be enforced in a manner specified in G.S. 28A-20-2. (1868-9, c. 113, s. 10; Code, s. 1398; Rev., s. 44; C.S., s. 50; 1973, c. 1329, s. 3; 2011-344, s. 4.)

#### **§ 28A-20-4. Employment of appraisers.**

A personal representative or collector may, but shall not be required to, employ qualified and disinterested appraisers to assist in ascertaining the fair market value as of the date of the decedent's death of any asset the value of which may be subject to reasonable doubt. Different persons may be employed to appraise different kinds of assets. The name and address of any

appraiser shall be indicated in the inventory with the asset or assets the appraiser appraised. (1973, c. 1329, s. 3; 2011-344, s. 4.)