

Article 4.

Year's Allowance.

Part 1. Nature of Allowance.

**§ 30-15. (Effective until March 1, 2024) When spouse entitled to allowance.**

Every surviving spouse of an intestate or of a testator, whether or not the surviving spouse has petitioned for an elective share, shall, unless the surviving spouse has forfeited the surviving spouse's right thereto, as provided by law, be entitled, out of the personal property of the deceased spouse, to an allowance of the value of sixty thousand dollars (\$60,000) for the surviving spouse's support for one year after the death of the deceased spouse. The surviving spouse may claim the allowance if, at the death of the decedent, either the decedent or the surviving spouse was a resident of this State. Such allowance shall be exempt from any lien, by judgment or execution, acquired against the property of the deceased spouse, and shall, in cases of testacy, be charged against the share of the surviving spouse. (1868-9, c. 93, s. 81; 1871-2, c. 193, s. 44; 1880, c. 42; Code, s. 2116; 1889, c. 499, s. 2; Rev., s. 3091; C.S., s. 4108; 1953, c. 913, s. 1; 1961, c. 316, s. 1; c. 749, s. 1; 1969, c. 14; 1981, c. 413, s. 1; 1995, c. 262, s. 4; 2000-178, s. 4; 2009-183, s. 1; 2011-344, s. 7; 2013-81, s. 1; 2018-40, s. 9.1; 2019-113, s. 3.)

**§ 30-15. (Effective March 1, 2024) When spouse entitled to allowance.**

(a) Every surviving spouse of a decedent, whether or not the surviving spouse has petitioned for an elective share, shall be entitled to receive an allowance having the value of sixty thousand dollars (\$60,000) for the surviving spouse's support for one year after the death of the deceased spouse unless the spouse is barred from seeking an allowance under G.S. 31A-1 or another applicable law. The spouse's allowance shall be in addition to the spouse's share of the decedent's estate if the decedent died intestate but shall be charged against the spouse's share of the decedent's estate if the decedent died testate.

(b) The right of a surviving spouse to file a claim for an allowance must be exercised during the lifetime of the surviving spouse by (i) the surviving spouse, (ii) the surviving spouse's agent under a durable power of attorney, or (iii), with approval of the court, by the guardian of the surviving spouse's estate or general guardian. A claim for an allowance must be made by filing a verified petition with the clerk of court of the county in which venue would be proper under G.S. 28A-3-1. There is no time limitation on bringing a claim for an allowance except that, if a personal representative has been appointed for the decedent's estate, the claim must be made within six months after the issuance of letters testamentary or letters of administration. In addition, if a personal representative has been appointed for the decedent's estate, a copy of the verified petition must be personally delivered or sent by first-class mail by the petitioner to the personal representative.

(c) If the surviving spouse dies after the petition is filed but before the claim for an allowance has been fully satisfied, any deficiency judgment existing at the time of the surviving spouse's death shall not expire.

(d) The spouse's allowance shall be exempt from any lien by judgment or execution against the property of the decedent or any other claim made against or owed by the decedent's estate. The spouse's allowance takes priority over any child's allowance under G.S. 30-17. (1868-9, c. 93, s. 81; 1871-2, c. 193, s. 44; 1880, c. 42; Code, s. 2116; 1889, c. 499, s. 2; Rev., s. 3091; C.S., s. 4108; 1953, c. 913, s. 1; 1961, c. 316, s. 1; c. 749, s. 1; 1969, c. 14; 1981, c. 413, s. 1; 1995, c. 262, s. 4; 2000-178, s. 4; 2009-183, s. 1; 2011-344, s. 7; 2013-81, s. 1; 2018-40, s. 9.1; 2019-113, s. 3; 2023-120, s. 1.2.)

**§ 30-16. (Repealed effective March 1, 2024) Duty of personal representative, magistrate, or clerk to assign allowance.**

It shall be the duty of every administrator, collector, or executor of a will, on application in writing, signed by the surviving spouse, at any time within one year after the death of the deceased spouse, to assign to the surviving spouse the year's allowance as provided in this Article.

If there shall be no administration, or if the personal representative shall fail or refuse to apply to a magistrate or clerk of court, as provided in G.S. 30-20, for 10 days after the surviving spouse has filed the aforesaid application, or if the surviving spouse is the personal representative, the surviving spouse may make application to the magistrate or clerk, and it shall be the duty of the magistrate or clerk to proceed in the same manner as though the application had been made by the personal representative.

Where any personal property of the deceased spouse shall be located outside the township or county where the deceased spouse resided at the time of the deceased spouse's death, the personal representative or the surviving spouse may apply to any magistrate or to any clerk of court of any township or county where such personal property is located, and it shall be the duty of such magistrate or clerk to assign the year's allowance as if the deceased spouse had resided and died in that township. (1868-9, c. 93, s. 12; 1870-1, c. 263; Code, ss. 2120, 2122; 1889, cc. 496, 531; 1891, c. 13; Rev., ss. 3096, 3098; C.S., ss. 4113, 4115; 1961, c. 749, s. 2; 1971, c. 528, s. 21; 1997-310, s. 1; 2011-344, s. 7.)

**§ 30-16. (Repealed effective March 1, 2024) Duty of personal representative, magistrate, or clerk to assign allowance. (1868-9, c. 93, s. 12; 1870-1, c. 263; Code, ss. 2120, 2122; 1889, cc. 496, 531; 1891, c. 13; Rev., ss. 3096, 3098; C.S., ss. 4113, 4115; 1961, c. 749, s. 2; 1971, c. 528, s. 21; 1997-310, s. 1; 2011-344, s. 7; repealed by 2023-120, s. 1.1(1), effective March 1, 2024.)**

**§ 30-17. (Effective until March 1, 2024) When children entitled to an allowance.**

Whenever any parent dies survived by any child under the age of 18 years, including an adopted child or a child with whom the widow may be pregnant at the death of her husband, or a child who is less than 22 years of age and is a full-time student in any educational institution, or a child under 21 years of age who has been declared mentally incompetent, or a child under 21 years of age who is totally disabled, or any other person under the age of 18 years residing with the deceased parent at the time of death to whom the deceased parent or the surviving parent stood in loco parentis, every such child shall be entitled to receive an allowance of five thousand dollars (\$5,000) for the child's support for the year next ensuing the death of the parent. The allowance shall be in addition to the child's share of the deceased parent's estate and shall be exempt from any lien by judgment or execution against the property of the deceased parent. The personal representative of the deceased parent shall, within one year after the parent's death, assign to every such child the allowance herein provided for; but if there is no personal representative or if the personal representative fails or refuses to act within 10 days after written application by a guardian or next friend on behalf of the child, the allowance may be assigned by a magistrate or clerk of court upon application.

If the child resides with the surviving spouse of the deceased parent at the time the allowance is paid, the allowance shall be paid to the surviving spouse for the benefit of the child. If the child resides with its surviving parent who is other than the surviving spouse of the deceased parent, the allowance shall be paid to the surviving parent for the use and benefit of the child. The payment

shall be made regardless of whether the deceased died testate or intestate or whether the surviving spouse petitioned for an elective share under Article 1A of Chapter 30 of the General Statutes. Provided, however, the allowance shall not be available to a deceased father's child born out of wedlock, unless the deceased father has recognized the paternity of the child by deed, will, or other paper-writing, or unless the deceased father died prior to or within one year after the birth of the child and is established to have been the father of the child by DNA testing. If the child does not reside with a surviving spouse or a surviving parent when the allowance is paid, the allowance shall be paid to the child's general guardian or guardian of the estate, if any, and if none, to the clerk of the superior court who shall receive and disburse the allowance for the benefit of the child. (1889, c. 496; Rev., s. 3094; C.S., s. 4111; 1939, c. 396; 1953, c. 913, s. 2; 1961, c. 316, s. 2; c. 749, s. 3; 1969, c. 269; 1971, c. 528, s. 22; 1973, c. 1411; 1975, c. 259; 1981, c. 413, s. 2; c. 599, s. 7; 1995, c. 262, s. 5; 1997-310, s. 2; 2005-225, s. 1; 2011-344, s. 7; 2012-71, ss. 2(a), 3; 2013-198, s. 13; 2017-158, s. 5.)

**§ 30-17. (Effective March 1, 2024) When children entitled to an allowance.**

(a) Every child of a decedent who is under the age of 21 years at the time of the decedent's death, including an adopted child or a child in utero, and every child who is under the age of 21 years at the time of the decedent's death with whom the decedent stood in loco parentis at the time of death, shall be entitled to receive an allowance having a value of ten thousand dollars (\$10,000) for the child's support for one year after the death of the decedent. The allowance shall be in addition to the child's share of the decedent's estate regardless of whether the decedent died testate or intestate.

(b) The right of a child to file a claim for an allowance must be exercised during the lifetime of the child by the person with priority to file on behalf of the child as provided in subsection (c) of this section. A claim for an allowance must be made by filing a verified petition with the clerk of court of the county in which venue would be proper under G.S. 28A-3-1. There is no time limitation on bringing a claim for an allowance except that, if a personal representative has been appointed for the decedent's estate, the claim must be made within six months after the issuance of letters testamentary or letters of administration. In addition, if a personal representative has been appointed for the decedent's estate, a copy of the verified petition must be personally delivered or sent by first-class mail by the petitioner to the personal representative.

(c) The person entitled to file a petition on behalf of the child for a child's allowance shall be in the following order of priority:

- (1) The general guardian or guardian of the estate of the child, if any.
- (2) The surviving parent of the child if the child resides with the surviving parent.
- (3) The person with whom the child resides.

If the clerk of court determines that no person entitled to file a petition pursuant to this subsection is a fit or suitable individual, the clerk, upon the clerk's own motion, may appoint another individual if the clerk determines that individual better represents the best interests of the child as the representative.

(d) The child's allowance shall be exempt from any lien by judgment or execution against the property of the decedent or any other claim made against or owed by the decedent's estate except that the spouse's allowance under G.S. 30-15 shall take priority over any child's allowance. A child's allowance shall only be awarded after the full spouse's allowance under G.S. 30-15 has been awarded. (1889, c. 496; Rev., s. 3094; C.S., s. 4111; 1939, c. 396; 1953, c. 913, s. 2; 1961, c. 316, s. 2; c. 749, s. 3; 1969, c. 269; 1971, c. 528, s. 22; 1973, c. 1411; 1975, c. 259; 1981, c. 413, s.

2; c. 599, s. 7; 1995, c. 262, s. 5; 1997-310, s. 2; 2005-225, s. 1; 2011-344, s. 7; 2012-71, ss. 2(a), 3; 2013-198, s. 13; 2017-158, s. 5; 2023-120, s. 1.2.)

**§ 30-18. (Effective until March 1, 2024) From what property allowance assigned.**

Such allowance shall be made in money or other personal property of the estate of the deceased spouse. (1868-9, c. 93, s. 9; Code, s. 2117; Rev., s. 3095; C.S., s. 4112; 1925, c. 92; 1961, c. 749, s. 4.)

**§ 30-18. (Effective March 1, 2024) From what property allowance assigned.**

An allowance under this Article shall be awarded only out of cash or property, other than real property, of the decedent's estate. In the case of a spouse's allowance, the cash or personal property awarded shall be distributed to the spouse. In the case of a child's allowance, the cash or personal property awarded shall be distributed to the person entitled to file for the allowance on behalf of the child pursuant to G.S. 30-17. (1868-9, c. 93, s. 9; Code, s. 2117; Rev., s. 3095; C.S., s. 4112; 1925, c. 92; 1961, c. 749, s. 4; 2023-120, s. 1.2.)

Part 2. (Effective until March 1, 2024) Assigned by Magistrate or Clerk.

**§ 30-19. (Effective until March 1, 2024) Value of property ascertained.**

The value of the personal property assigned to the surviving spouse and children shall be ascertained by a magistrate or the clerk of court of the county in which administration was granted or the will probated. (1868-9, c. 93, s. 13; Code, s. 2121; Rev., s. 3097; C.S., s. 4114; 1961, c. 749, s. 5; 1971, c. 528, s. 22; 1989, c. 11, s. 1; 1997-310, s. 3.)

Part 2. (Effective March 1, 2024) Assigned by Clerk.

**§ 30-19. (Effective March 1, 2024) Property awarded to surviving spouse and children.**

The determination of the personal property to be awarded to the surviving spouse and children and the value thereof shall be made by the clerk of court of the county in which venue would be proper under G.S. 28A-3-1. (1868-9, c. 93, s. 13; Code, s. 2121; Rev., s. 3097; C.S., s. 4114; 1961, c. 749, s. 5; 1971, c. 528, s. 22; 1989, c. 11, s. 1; 1997-310, s. 3; 2023-120, s. 1.2.)

**§ 30-20. (Effective until March 1, 2024) Procedure for assignment.**

Upon the application of the surviving spouse, a child by the child's guardian or next friend, or the personal representative of the deceased, the clerk of superior court of the county in which the deceased resided may assign the inquiry to a magistrate of the county. The clerk of court, or magistrate upon assignment, shall ascertain the person or persons entitled to an allowance according to the provisions of this Article, and determine the money or other personal property of the estate, and pay over to or assign to the surviving spouse and to the children, if any, so much thereof as they shall be entitled to as provided in this Article. Any deficiencies shall be made up from any of the personal property of the deceased, and if the personal property of the estate shall be insufficient to satisfy the allowance, the clerk of the superior court shall enter judgment against the personal representative for the amount of the deficiency, to be paid when a sufficiency of such assets shall come into the personal representative's hands. (1870-1, c. 263; Code, s. 2122; 1891, c. 13; 1899, c. 531; Rev., s. 3098; C.S., s. 4115; 1961, c. 749, s. 6; 1971, c. 528, s. 23; 1989, c. 11, s. 2; 1997-310, s. 3; 2011-344, s. 7; 2012-71, s. 2(b).)

**§ 30-20. (Effective March 1, 2024) Procedure for assignment; order of clerk.**

(a) The clerk of court shall first ascertain if the surviving spouse is entitled to an allowance according to the provisions of this Article, and, if so, enter an order setting forth the personal

property of the estate to be awarded to the surviving spouse. Once the spouse's allowance has been awarded, the clerk of court shall next ascertain if any children of the decedent are entitled to an allowance according to the provisions of this Article, and, if so, enter an order setting forth the personal property of the estate to be awarded for the child's allowance. If a personal representative has been appointed for the decedent's estate, the clerk of court shall provide a copy of any order awarding an allowance to the personal representative of the decedent's estate.

(b) If the personal property of the estate is insufficient to satisfy the allowances awarded, the clerk of the superior court shall enter judgment against the decedent's estate for the amount of the deficiency. If a personal representative has been appointed for the decedent's estate, the deficiency shall be satisfied by the personal representative when a sufficiency of such assets shall come into the possession of the personal representative.

(c) The clerk of court may, on the clerk's own motion, determine that a hearing is necessary to determine whether a year's allowance should be awarded pursuant to the provisions of this Article and, if so, what personal property should be awarded. If the clerk of court makes such a determination, the clerk shall direct the petitioner to commence a contested estate proceeding pursuant to G.S. 30-23 in order to determine the year's allowance. (1870-1, c. 263; Code, s. 2122; 1891, c. 13; 1899, c. 531; Rev., s. 3098; C.S., s. 4115; 1961, c. 749, s. 6; 1971, c. 528, s. 23; 1989, c. 11, s. 2; 1997-310, s. 3; 2011-344, s. 7; 2012-71, s. 2(b); 2023-120, s. 1.2.)

**§ 30-21. (Repealed effective March 1, 2024) Report of clerk or magistrate.**

The clerk of court, or magistrate upon assignment, shall make and sign three lists of the money or other personal property assigned to each person, stating their quantity and value, and the deficiency to be paid by the personal representative. Where the allowance is to the surviving spouse, one of these lists shall be delivered to the surviving spouse. Where the allowance is to a child, one of these lists shall be delivered to the surviving parent with whom the child is living; or to the child's guardian or next friend if the child is not living with the surviving parent; or to the child if the child is not living with the surviving parent and has no guardian or next friend. One list shall be delivered to the personal representative. One list shall be returned by the magistrate or clerk, within 20 days after the assignment, to the superior court of the county in which administration was granted or the will probated, and the clerk shall file and record the list, together with any judgment entered pursuant to G.S. 30-20. (1868-9, c. 93, s. 15; Code, s. 2123; Rev., s. 3099; C.S., s. 4116; 1961, c. 749, s. 7; 1971, c. 528, s. 24; 1989, c. 11, s. 3; 1997-310, s. 3; 2011-344, s. 7; 2012-71, s. 2(c).)

**§ 30-21. (Repealed effective March 1, 2024) Report of clerk or magistrate. (1868-9, c. 93, s. 15; Code, s. 2123; Rev., s. 3099; C.S., s. 4116; 1961, c. 749, s. 7; 1971, c. 528, s. 24; 1989, c. 11, s. 3; 1997-310, s. 3; 2011-344, s. 7; 2012-71, s. 2(c); repealed by 2023-120, s. 1.1(2), effective March 1, 2024.)**

**§ 30-21.1. (Effective March 1, 2024) Reporting of allowances by personal representative.**

If the assets awarded as part of a spouse's allowance or a child's allowance are distributed directly to the spouse or the petitioner for the child and never come into the possession of the personal representative, the assets shall not be reported on the inventory for the decedent's estate or on any subsequent accounting. (2023-120, s. 1.2.)

**§ 30-22. Repealed by Session Laws 1971, c. 528, s. 25.**

**§ 30-23. (Repealed effective March 1, 2024) Right of appeal.**

The personal representative, or the surviving spouse, or child by a the child's guardian or next friend, or any creditor, devisee, or heir of the deceased, may appeal from the finding of the magistrate or clerk of court to the superior court of the county, by filing a copy of the assignment and a notice of appeal within 10 days after the assignment, and the appeal shall be heard as provided in G.S. 1-301.2, provided that the hearing on the appeal shall be at the next available session of superior court. (1868-9, c. 93, s. 16; Code, s. 2124; 1897, c. 442; Rev., s. 3100; C.S., s. 4117; 1961, c. 749, s. 9; 1989, c. 11, s. 4; 1997-310, s. 3; 2011-284, s. 23; 2011-344, s. 7; 2012-71, s. 2(d); repealed by Session Laws 2023-120, s. 1.1(3), effective March 1, 2024.)

**§ 30-23.1. (Effective March 1, 2024) Contested proceeding regarding allowance.**

(a) If no contested estate proceeding under G.S. 30-20(c) was commenced to determine an award of an allowance under this Article, any person with standing, including the personal representative of the decedent's estate, may bring a proceeding to challenge the award of a spousal allowance or a child's allowance, including, but not limited to, a proceeding to challenge the validity of an award of a year's allowance, a proceeding to challenge the amount of a year's allowance awarded, and a proceeding to challenge the assets awarded as part of a year's allowance. If a contested estate proceeding was commenced under G.S. 30-20(c), then any person with standing, including the personal representative of the decedent's estate, who was not a party to the contested estate proceeding may bring a proceeding in accordance with this section.

(b) Any proceeding brought pursuant to this section shall be conducted as an estate proceeding in accordance with the provisions of Article 2 of Chapter 28A of the General Statutes and must be brought within one year of the date the order awarding the year's allowance was entered. (2023-120, s. 1.2.)

**§ 30-24: Repealed by Session Laws 2011-344, s. 7, effective January 1, 2012, and applicable to estates of decedents dying on or after that date.**

**§ 30-25. (Repealed effective March 1, 2024) Personal representative entitled to credit.**

Upon the settlement of the accounts of the personal representative, the personal representative shall be credited with the articles assigned, and the value of the deficiency assessed as aforesaid, if the same shall have been paid, unless the allowance be impeached for fraud or gross negligence in him. (1868-9, c. 93, s. 18; Code, s. 2126; Rev., s. 3102; C.S., s. 4119; 1997, c. 310, s. 3; 2011-344, s. 7; repealed by Session Laws 2023-120, s. 1.1(4), effective March 1, 2024.)

**§ 30-26: Repealed by Session Laws 2011-344, s. 7, effective January 1, 2012, and applicable to estates of decedents dying on or after that date.**

Part 3. (Effective until March 1, 2024) Assigned in Superior Court.

**§ 30-27. (Effective until March 1, 2024) Surviving spouse or child may apply to superior court.**

In addition to any support otherwise assigned to the surviving spouse or child under this Article, without application to the personal representative, the surviving spouse, or the child through the child's guardian or next friend may, after the date specified in the general notice to creditors as provided for in G.S. 28A-14-1(a), and within one year after the decedent's death, apply

to the superior court of the county in which administration was granted or the will probated to have a year's support assigned at an amount other than prescribed in G.S. 30-15 and G.S. 30-17. (1868-9, c. 93, s. 20; Code, s. 2128; Rev., s. 3104; C.S., s. 4121; 1961, c. 749, s. 11; 2011-344, s. 7; 2012-71, s. 2(e).)

**Part 3. (Effective March 1, 2024) Additional Year's Allowance.**

**§ 30-27. (Effective March 1, 2024) Surviving spouse or child may apply for additional allowance.**

A surviving spouse or child may file an estate proceeding with the clerk of court seeking an award of additional allowance in excess of the amount allowed to the spouse or child under G.S. 30-15 or G.S. 30-17. Any such proceeding must be filed within one year of the date of the decedent's death, except that if a personal representative was appointed for the decedent's estate, any such proceeding must be filed within six months after the issuance of letters testamentary or letters of administration. Any proceeding under this section shall proceed as a contested estate proceeding under Article 2 of Chapter 28A of the General Statutes. (1868-9, c. 93, s. 20; Code, s. 2128; Rev., s. 3104; C.S., s. 4121; 1961, c. 749, s. 11; 2011-344, s. 7; 2012-71, s. 2(e); 2023-120, s. 1.2.)

**§ 30-28. (Repealed effective March 1, 2024) Nature of proceeding; parties.**

The application shall be by petition in a special proceeding before the clerk of superior court. The personal representative of the deceased, if there is one other than the petitioner, all known creditors, and all known heirs of the deceased, if the deceased is intestate, and devisees of the deceased, if the deceased is testate, shall be made parties to the special proceeding. If the personal representative of the deceased is aware of a creditor, heir, or devisee who should have been made a respondent but was not, then the personal representative shall file a motion to add the creditor, heir, or devisee as a necessary party, and the court shall order such other party to appear in the proceeding.

devisee (1868-9, c. 93, s. 21; Code, s. 2129; Rev., s. 3105; C.S., s. 4122; 2011-284, s. 24; 2011-344, s. 7.)

**§ 30-28. (Repealed effective March 1, 2024) Nature of proceeding; parties. (1868-9, c. 93, s. 21; Code, s. 2129; Rev., s. 3105; C.S., s. 4122; 2011-284, s. 24; 2011-344, s. 7; repealed by 2023-120, s. 1.1(5), effective March 1, 2024.)**

**§ 30-29. (Repealed effective March 1, 2024) What petition must show.**

In the petition the petitioner shall set forth, besides the facts entitling petitioner to a year's support and the value of the support claimed, the further facts that the personal estate of which the decedent died possessed exceeded sixty thousand dollars (\$60,000) and also whether or not an allowance has been made to petitioner and the nature and value thereof. (1868-9, c. 93, s. 22; Code, s. 2130; Rev., s. 3106; C.S., s. 4123; 1961, c. 749, s. 12; 1981, c. 413, s. 4; 1995, c. 262, s. 7; 2009-183, s. 3; 2011-344, s. 7; 2013-81, s. 2; 2019-243, s. 24; repealed by Session Laws 2023-120, s. 1.1(6), effective March 1, 2024.)

**§ 30-30. (Effective until March 1, 2024) Judgment.**

The clerk of superior court shall hear the matter and determine whether the petitioner is entitled to some or all of the relief sought and, if the clerk determines that the petitioner is so entitled, the

clerk shall determine the money or other personal property of the estate and assign to the petitioner a sufficiency thereof for petitioner's support for one year from the decedent's death. Any deficiency shall be made up from any of the personal property of the deceased, and if the personal property of the estate shall be insufficient for such support, the clerk of superior court shall enter judgment against the personal representative for the amount of such deficiency, to be paid when a sufficiency of such assets shall come into the personal representative's hands. Any judgment so rendered shall have the same priority over other debts and claims against the estate as an allowance assigned pursuant to G.S. 30-15 or G.S. 30-17. (1868-9, c. 93, s. 23; Code, s. 2131; Rev., s. 3107; C.S., s. 4124; 1961, c. 749, s. 13; 1971, c. 528, s. 26; 2011-344, s. 7; 2012-194, s. 14.)

**§ 30-30. (Effective March 1, 2024) Judgment.**

The clerk of court shall hear the matter and determine whether the surviving spouse or child is entitled to some or all of the relief sought and, if the clerk determines that the spouse or child is so entitled, the clerk shall enter judgment against the estate for the amount of the deficiency. If a personal representative has been appointed for the decedent's estate, the deficiency shall be satisfied by the personal representative when a sufficiency of such assets shall come into the possession of the personal representative. Any judgment so rendered shall have the same priority over other debts and claims against the estate as an allowance assigned pursuant to G.S. 30-15 or G.S. 30-17. (1868-9, c. 93, s. 23; Code, s. 2131; Rev., s. 3107; C.S., s. 4124; 1961, c. 749, s. 13; 1971, c. 528, s. 26; 2011-344, s. 7; 2012-194, s. 14; 2023-120, s. 1.2.)

**§ 30-31. (Effective until March 1, 2024) Amount of allowance.**

The clerk of superior court may assign to the petitioner a value sufficient for the support of petitioner according to the estate and condition of the decedent and without regard to the limitations set forth in this Chapter; but the value allowed shall be fixed with due consideration for other persons entitled to allowances for year's support from the decedent's estate; and the total value of all allowances shall not in any case exceed the one half of the average annual net income of the deceased for three years next preceding the deceased's death. Attorneys' fees and costs awarded the petitioner under G.S. 6-21 shall be paid as an administrative expense of the estate. (1868-9, c. 93, s. 24; Code, s. 2132; Rev., s. 3108; C.S., s. 4125; 1971, c. 528, s. 27; 2011-344, s. 7; 2012-18, s. 3.10; 2013-91, s. 1(e).)

**§ 30-31. (Effective March 1, 2024) Amount of allowance.**

In determining the amount of additional allowance to award pursuant to G.S. 30-27, the clerk of court may assign to the petitioner an amount sufficient for the support of the petitioner and without regard to the dollar limitations set forth in this Article, provided that the following criteria are met:

- (1) The amount allowed is fixed with due consideration for other persons entitled to allowances from the decedent's estate under this Article and the financial condition of the decedent's estate.
- (2) The total value of all allowances does not in any case exceed one-half of the decedent's annual after-tax income, averaged over the three calendar years preceding the calendar year of the decedent's death. As used in this subdivision, the term "annual after-tax income" means income remaining after all applicable deductions against the income, including deductions for federal and State income taxes attributable to the income, are taken.

- (3) Attorneys' fees and costs awarded to the petitioner under G.S. 6-21 are paid as an administrative expense of the estate. (1868-9, c. 93, s. 24; Code, s. 2132; Rev., s. 3108; C.S., s. 4125; 1971, c. 528, s. 27; 2011-344, s. 7; 2012-18, s. 3.10; 2013-91, s. 1(e); 2023-120, s. 1.2.)

**§ 30-31.1. (Repealed effective March 1, 2024) Service of judgment and appeal.**

The petitioner shall serve the clerk's judgment on all other parties. The judgment also shall be filed in the estate file of the deceased. Any aggrieved party may appeal the judgment in accordance with G.S. 1-301.2. (2011-344, s. 7; repealed by Session Laws 2023-120, s. 1.1(7), effective March 1, 2024.)

**§ 30-31.2. (Repealed effective March 1, 2024) Execution.**

If the clerk's judgment is not appealed as provided in G.S. 1-301.2, execution shall issue to enforce the judgment as in like cases under Article 28 of Chapter 1 of the General Statutes. (2011-344, s. 7; repealed by Session Laws 2023-120, s. 1.1(8), effective March 1, 2024.)

**§ 30-32: Repealed by Session Laws 2012-194, s. 40, effective July 17, 2012.**

**§ 30-33: Repealed by Session Laws 2011-344, s. 7, effective January 1, 2012, and applicable to estates of decedents dying on or after that date.**