Article 4.

Year's Allowance.

Part 1. Nature of Allowance.

§ 30-15. 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, except as set forth in subsection (e) of this section.

(e) If a surviving spouse entitled to an allowance fails to file a petition for an allowance within six months after the date of death of the decedent and an eligible person files a petition for a child's allowance in accordance with G.S. 30-17 before the spouse files a petition for an allowance, then the spouse's priority to receive the allowance prior to the child named in the petition is waived and the clerk may proceed to assign the full child's allowance to the eligible child named in the petition. If a petition for the spousal allowance is filed jointly with a petition for a child's allowance, then the spouse retains the right to receive the allowance prior to the child named in the petition. The waiver described in this subsection shall not affect the spouse's right to an allowance, only the spouse's priority to receive an allowance over any child's allowance under G.S. 30-17.

(f) A proceeding for a spouse's allowance shall be an estate proceeding governed by the provisions of Article 2 of Chapter 28 of the General Statutes. (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; 2025-33, s. 12.1.)

§ 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. 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 child, if the child is at least 18 years old or an emancipated minor at the time of the filing of the petition.
(2) The general guardian or guardian of the estate of the child, if any.
(3) The surviving parent of the child if the child resides with the surviving parent.
(4) 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.

(e) A proceeding for a child's allowance shall be an estate proceeding governed by the provisions of Article 2 of Chapter 28 of the General Statutes. (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; 2025-33, s. 12.2.)

§ 30-18. 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. Assigned by Clerk.

§ 30-19. 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. 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) Repealed by Session Laws 2025-33, s. 12.3, effective January 1, 2026. (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; 2025-33, s. 12.3.)

§ 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. 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. Contested proceeding regarding allowance.

(a) If no contested estate proceeding was commenced by the petitioner or by order of the clerk joining respondents to the proceeding 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 by the petitioner or by order of the clerk joining the respondents to the proceeding to determine an award of an allowance under this Article, 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 to challenge the award of the allowance 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; 2025-33, s. 12.4.)

§ 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. (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. Additional Year's Allowance.

§ 30-27. 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. (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. (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. 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. 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. (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. (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.