
(a) Real Property. – The share of the surviving spouse in the real property is:

1. If the intestate is survived by only one child or by any lineal descendant of only one deceased child, a one-half undivided interest in the real property;
2. If the intestate is survived by two or more children, or by one child and any lineal descendant of one or more deceased children or by lineal descendants of two or more deceased children, a one-third undivided interest in the real property;
3. If the intestate is not survived by a child, children or any lineal descendant of a deceased child or children, but is survived by one or more parents, a one-half undivided interest in the real property;
4. If the intestate is not survived by a child, children or any lineal descendant of a deceased child or children, or by a parent, all the real property.

(b) The share of the surviving spouse in the personal property is:

1. If the intestate is survived by only one child or by any lineal descendant of only one deceased child, and the net personal property does not exceed sixty thousand dollars ($60,000) in value, all of the personal property; if the net personal property exceeds sixty thousand dollars ($60,000) in value, the sum of sixty thousand dollars ($60,000) plus one half of the balance of the personal property;
2. If the intestate is survived by two or more children, or by one child and any lineal descendant of one or more deceased children, or by lineal descendants of two or more deceased children, and the net personal property does not exceed sixty thousand dollars ($60,000) in value, all of the personal property; if the net personal property exceeds sixty thousand dollars ($60,000) in value, the sum of sixty thousand dollars ($60,000) plus one third of the balance of the personal property;
3. If the intestate is not survived by a child, children, or any lineal descendant of a deceased child or children, but is survived by one or more parents, and the net personal property does not exceed one hundred thousand dollars ($100,000) in value, all of the personal property; if the net personal property exceeds one hundred thousand dollars ($100,000) in value, the sum of one hundred thousand dollars ($100,000) plus one half of the balance of the personal property;
4. If the intestate is not survived by a child, children, or any lineal descendant of a deceased child or children, or by a parent, all of the personal property.

(c) When an equitable distribution of property is awarded to the surviving spouse pursuant to G.S. 50-20 subsequent to the death of the decedent, the share of the surviving spouse determined under subsections (a) and (b) of this section shall be first determined as though no property had been awarded to the surviving spouse pursuant to G.S. 50-20 subsequent to the death of the decedent, and then reduced by the net value of the marital estate awarded to the surviving spouse pursuant to G.S. 50-20 subsequent to the death of the decedent. (1959, c. 879, s. 1; 1979, c. 186, s. 1; 1981, c. 69; 1995, c. 262, s. 3; 2001-364, s. 6; 2012-71, s. 1.)