§ 29-2. Definitions.

As used in this Chapter, unless the context otherwise requires, the term:

- (1) "Advancement" means an irrevocable inter vivos gift of property, made by an intestate donor to any person who would be the donor's heir or one of the donor's heirs upon the donor's death, and intended by the intestate donor to enable the donee to anticipate the donee's inheritance to the extent of the gift; except that no gift to a spouse shall be considered an advancement unless so designated by the intestate donor in a writing signed by the donor at the time of the gift.
- (2) "Estate" means all the property of a decedent, including but not limited to:
 - a. An estate for the life of another; and
 - b. All future interests in property not terminable by the death of the owner thereof, including all reversions, remainders, executory interests, rights of entry and possibilities of reverter, subject, however, to all limitations and conditions imposed upon such future interests.
- (3) "Heir" means any person entitled to take real or personal property upon intestacy under the provisions of this Chapter.
- (4) "Lineal descendants" of a person means all children of such person and successive generations of children of such children.
- (5) "Net estate" means the estate of a decedent, exclusive of family allowances, costs of administration, and all lawful claims against the estate.
- (6) "Share," when used to describe the share of a net estate or property which any person is entitled to take, includes both the fractional share of the personal property and the undivided fractional interest in the real property, which the person is entitled to take. (1959, c. 879, s. 1; 1961, c. 958, s. 1; 2011-344, s. 5.)

G.S. 29-2