

**§ 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.)