



CHAPTER 7A
ARTICLE 28 - UNIFORM COSTS AND FEES IN THE TRIAL DIVISIONS

N.C.G.S. § 7A-307.

Costs in administration of estates.

SOURCE General Statutes of North Carolina, as published by the General Assembly	LAST AMENDMENT IN THIS TEXT S.L. 2023-88, s. 7 — thirty-eighth act in the lineage	RETRIEVED 21 September 2026, 02:53 UTC	SOURCE FINGERPRINT 00b6d5d4dd591cc1a7767a9d - c24fa333320789dff09befbe - b1e9f23c0d7cecf
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- § 7A-307(a) In the administration of the estates of decedents, minors, incompetents, of missing persons, in the administration of trusts under wills and under powers of attorney, in trust proceedings under G.S. 36C-2-203, in estate proceedings under G.S. 28A-2-4, in power of attorney proceedings under G.S. 32C-1-116(a), and in collections of personal property by affidavit, the following costs shall be assessed:
- (1) For the use of the courtroom and related judicial facilities, the sum of ten dollars (\$10.00), to be remitted to the county. Funds derived from the facilities fees shall be used in the same manner, for the same purposes, and subject to the same restrictions, as facilities fees assessed in criminal actions.
 - (1a) For the upgrade, maintenance, and operation of the judicial and county courthouse telecommunications and data connectivity, the sum of four dollars (\$4.00), to be credited to the Court Information Technology Fund.

- (2) For support of the General Court of Justice, the sum of one hundred six dollars (\$106.00), plus an additional forty cents (40¢) per one hundred dollars (\$100.00), or major fraction thereof, of the gross estate, not to exceed six thousand dollars (\$6,000). Gross estate shall include the fair market value of all personalty when received, and all proceeds from the sale of realty coming into the hands of the fiduciary, but shall not include the value of realty. In collections of personal property by affidavit, the fee based on the gross estate shall be computed from the information in the final affidavit of collection made pursuant to G.S. 28A-25-3 and shall be paid when that affidavit is filed. In all other cases, this fee shall be computed from the information reported in the inventory. If additional gross estate, including income, comes into the hands of the fiduciary after the filing of the inventory, the fee for such additional value shall be computed from the information reported in the account or report disclosing such additional value. For each filing the minimum fee shall be fifteen dollars (\$15.00). Sums collected under this subdivision shall be remitted to the State Treasurer.
- (2a) Notwithstanding subdivision (2) of this subsection, the fee of forty cents (40¢) per one hundred dollars (\$100.00), or major fraction, of the gross estate, not to exceed six thousand dollars (\$6,000), shall not be assessed on personalty received by a trust under a will when the estate of the decedent was administered under Chapters 28 or 28A of the General Statutes. Instead, a fee of twenty dollars (\$20.00) shall be assessed on the filing of each annual and final account. However, the fee shall be assessed only on newly contributed or acquired assets, all interest or other income that accrues or is earned on or with respect to any existing or newly contributed or acquired assets, and realized gains on the sale of any and all trust assets. Newly contributed or acquired assets do not include assets acquired by the sale, transfer, exchange, or otherwise of the amount of trust property on which fees were previously assessed.
- (2b) Notwithstanding subdivisions (1) and (2) of this subsection, the only cost assessed when the estate is administered or settled pursuant to G.S. 28A-25-6 shall be a fee of twenty dollars (\$20.00) to be assessed upon filing of the application.

- (2c) Notwithstanding subdivision (2) of this subsection, the fee of forty cents (40¢) per one hundred dollars (\$100.00), or major fraction, of the gross estate shall not be assessed on the gross estate of a trust that is the subject of a proceeding under G.S. 36C-2-203 if there is no requirement in the trust that accountings be filed with the clerk.
- (2d) Notwithstanding subdivisions (1) and (2) of this subsection, the only cost assessed in connection with the qualification of a limited personal representative under G.S. 28A-29-1 shall be a fee of twenty dollars (\$20.00) to be assessed upon the filing of the petition.
- (3) For probate of a will without qualification of a personal representative, the clerk shall assess a facilities fee as provided in subdivision (1) of this subsection and shall assess for support of the General Court of Justice, the sum of twenty dollars (\$20.00).
- (4) For the support of the General Court of Justice, the sum of twenty dollars (\$20.00) shall accompany any filing of a notice of hearing on a motion not listed in G.S. 7A-308 that is filed with the clerk. No costs shall be assessed to a notice of hearing on a motion containing as a sole claim for relief the taxing of costs, including attorneys' fees, or to a motion filed pursuant to G.S. 1C-1602 or G.S. 1C-1603. No more than one fee shall be assessed for any motion for which a notice of hearing is filed, regardless of whether the hearing is continued, rescheduled, or otherwise delayed.
- (5) For the filing of a caveat to a will, the clerk shall assess for support of the General Court of Justice, the sum of two hundred dollars (\$200.00).
- (6) Notwithstanding subdivisions (1) and (2) of this subsection, the only cost assessed in connection with the reopening of an estate administration under G.S. 28A-23-5 shall be forty cents (40¢) per one hundred dollars (\$100.00), or major fraction, of any additional gross estate, including income, coming into the hands of the fiduciary after the estate is reopened; provided that the total cost assessed when added to the total cost assessed in all prior administrations of the estate shall not exceed six thousand dollars (\$6,000).
- (7) For the filing of a petition for an elective share proceeding, the clerk shall assess for support of the General Court of Justice, the sum of two hundred dollars (\$200.00).

§ 7A-307(b)

In collections of personal property by affidavit, the fee under subdivision (1) [of subsection (a) of this section], the fee under subdivision (1a) [of subsection (a) of this section], and the one hundred and six dollar (\$106.00) General Court of Justice fee under subdivision (2) of subsection (a) of this section shall be paid at the time of filing the qualifying affidavit pursuant to G.S. 28A-25-1. The remainder of the fee under subdivision (2) of subsection (a) of this section shall be paid at the time of filing the closing affidavit. Upon written request of the affiant, all fees under this section shall be waived if (i) the amount to be collected is five thousand dollars (\$5,000) or less and (ii) the sole source of the assets of the estate is held in the Escheat Fund pursuant to Article 1A of Chapter 116B of the General Statutes. Any fees paid by an affiant prior to the submission of a written request for a waiver of fees shall not be refunded by the court. If, after receiving a waiver of fees under this subsection, an affiant collects additional assets that disqualify the affiant from receiving the waiver under this subsection, the court costs otherwise applicable to the collection of personal property by affidavit shall apply.

§ 7A-307(b1)

The clerk shall assess the following miscellaneous fees:

- (1) Filing and indexing a will with no probate
 - first page \$ 1.00
 - each additional page or fraction thereof .25
- (2) Issuing letters to fiduciaries, per letter over five letters issued 1.00
- (3) Inventory of safe deposits of a decedent, per box, per day 15.00
- (4) Taking a deposition 10.00
- (5) Docketing and indexing a will probated in another county in the State
 - first page 6.00
 - each additional page or fraction thereof .25
- (6) Hearing petition for year's allowance to surviving spouse or child, in cases not assigned to a magistrate, and allotting the same 20.00

§ 7A-307(c)

The following additional expenses, when incurred, are also assessable or recoverable, as the case may be:

- (1) Witness fees, as provided by law.
- (2) Counsel fees, as provided by law.

- (3) Costs on appeal, of the original transcript of testimony, if any, insofar as essential to the appeal.
- (4) Fees for personal service of civil process, and other sheriff's fees, as provided by law.
- (5) Fees of guardians ad litem, referees, receivers, commissioners, surveyors, arbitrators, appraisers, and other similar court appointees, as provided by law.

§ 7A-307(d) Costs assessed before the clerk shall be added to costs assessable on appeal to the judge or upon transfer to the civil issue docket.

§ 7A-307(e) Nothing in this section shall affect the liability of the respective parties for costs, as provided by law.

END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS I
38 ACTS

Amendment lineage

The State prints this history as a single parenthetical at the foot of the section. It is reproduced verbatim in the colophon and unpacked below in order of enactment.



Nº	YEAR	ACT	CHARACTER
01	1965	c. 310, s. 1	ENACTED
02	1967	c. 691, s. 31	AMENDED
03	1969	c. 1190, s. 30	AMENDED
04	1971	c. 1181, s. 1	AMENDED
05	1973	c. 1335, s. 1	AMENDED
06	1981	c. 691, s. 4	AMENDED
07	1983	c. 713, ss. 10-17	AMENDED
08	1985	c. 481, ss. 1-5	AMENDED
09	1985	1985 (Reg. Sess., 1986), c. 855	AMENDED
10	1987	c. 837	AMENDED

11	1989	c. 719	AMENDED
12	1989	1991 (Reg. Sess., 1992), c. 811, ss. 4, 5	AMENDED
13	1997	S.L. 1997-310, s. 4	AMENDED
14	1998	S.L. 1998-212, s. 29A.12(d)	AMENDED
15	2000	S.L. 2000-109, s. 4(d)	AMENDED
16	2001	S.L. 2001-413, s. 1.2	AMENDED
17	2001	S.L. 2001-424, s. 22.14(d)	AMENDED
18	2002	S.L. 2002-135, ss. 2, 3	AMENDED
19	2005	S.L. 2005-276, s. 43.1(d)	AMENDED
20	2007	S.L. 2007-323, ss. 30.8(d), 30.10(b)	AMENDED
21	2008	S.L. 2008-107, s. 29.8(d)	AMENDED
22	2008	S.L. 2008-193, s. 2	AMENDED
23	2009	S.L. 2009-444, s. 3	AMENDED
24	2009	S.L. 2009-451, s. 15.20(h), (i)	AMENDED
25	2009	S.L. 2009-570, s. 29	AMENDED
26	2011	S.L. 2011-145, s. 31.23(d)	AMENDED
27	2011	S.L. 2011-344, s. 2	AMENDED
28	2011	S.L. 2011-391, s. 62	AMENDED
29	2012	S.L. 2012-142, s. 16.5(e)	AMENDED
30	2013	S.L. 2013-225, s. 4(c)	AMENDED
31	2013	S.L. 2013-360, s. 18B.17(c)	AMENDED
32	2015	S.L. 2015-241, s. 18A.23(e)	AMENDED
33	2017	S.L. 2017-158, s. 13	AMENDED
34	2017	S.L. 2017-197, s. 5.4A(c)	AMENDED
35	2018	S.L. 2018-40, s. 3	AMENDED
36	2019	S.L. 2019-243, s. 11(a)	AMENDED
37	2020	S.L. 2020-60, s. 3	AMENDED
38	2023	S.L. 2023-88, s. 7	AMENDED

Every G.S. cross-reference appearing in the text of this section, in order of first appearance. Nothing is characterized; the operative language is quoted from the section itself.

REFERENCE	APPEARS IN	OPERATIVE LANGUAGE IN THIS SECTION
G.S. 36C-2	(a)	<i>"of attorney, in trust proceedings under"</i>
G.S. 28A-2	(a)	<i>"G.S. 36C-2-203, in estate proceedings under"</i>
G.S. 32C-1	(a)	<i>"in power of attorney proceedings under"</i>
G.S. 28A-25	(a)(2)	<i>"affidavit of collection made pursuant to"</i>
G.S. 28A-29	(a)(2d)	<i>"of a limited personal representative under"</i>
G.S. 7A-308	(a)(4)	<i>"on a motion not listed in"</i>
G.S. 1C-1602	(a)(4)	<i>"to a motion filed pursuant to"</i>
G.S. 1C-1603	(a)(4)	<i>"filed pursuant to G.S. 1C-1602 or"</i>
G.S. 28A-23	(a)(6)	<i>"reopening of an estate administration under"</i>

APPARATUS III

Citation

FULL SECTION
N.C. Gen. Stat. § 7A-307 (2023).

PINPOINT
N.C. Gen. Stat. § 7A-307(a) (2023).

Pinpoint keys are set in the left margin of the text rather than line numbers: subsection designators are stable across editions and paper sizes, line numbers are not.

COLOPHON

Provenance

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This is not the official text. The official text is published by the General Assembly of North Carolina.

HISTORY PARENTHETICAL, AS PRINTED BY THE STATE

(1965, c. 310, s. 1; 1967, c. 691, s. 31; 1969, c. 1190, s. 30; 1971, c. 1181, s. 1; 1973, c. 1335, s. 1; 1981, c. 691, s. 4; 1983, c. 713, ss. 10-17; 1985, c. 481, ss. 1-5; 1985 (Reg. Sess., 1986), c. 855; 1987, c. 837; 1989, c. 719; 1991 (Reg. Sess., 1992), c. 811, ss. 4, 5; 1997-310, s. 4; 1998-212, s. 29A.12(d); 2000-109, s. 4(d); 2001-413, s. 1.2; 2001-424, s. 22.14(d); 2002-135, ss. 2, 3; 2005-276, s. 43.1(d); 2007-323, ss. 30.8(d), 30.10(b); 2008-107, s. 29.8(d); 2008-193, s. 2; 2009-444, s. 3; 2009-451, s. 15.20(h), (i); 2009-570, s. 29; 2011-145, s. 31.23(d); 2011-344, s. 2; 2011-391, s. 62; 2012-142, s. 16.5(e); 2013-225, s. 4(c); 2013-360, s. 18B.17(c); 2015-241, s. 18A.23(e); 2017-158, s. 13; 2017-197, s. 5.4A(c); 2018-40, s. 3; 2019-243, s. 11(a); 2020-60, s. 3; 2023-88, s. 7.)

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