

1 Article 2B.

2 Gifts Authorized by Court Order.

3 **§ 32A-14.10. Gifts authorized by court order.**

4 An attorney-in-fact, acting under a power of attorney that does not contain the grant of
5 power set out in G.S. 32A-14.1 and does not expressly authorize gifts of the principal's
6 property, may initiate a special proceeding before the clerk of superior court in accordance with
7 the procedures of Article 33 of Chapter 1 of the General Statutes for authority to make gifts of
8 the principal's property to the extent not inconsistent with the express terms of the power of
9 attorney. The principal and any guardian ad litem appointed for the principal are the defendants
10 in a proceeding pursuant to this Article. The clerk may issue an order setting forth the amounts,
11 frequency, recipients, and proportions of any gifts of the principal's property after considering
12 all relevant factors, including, but not limited to: (i) the size of the principal's estate; (ii) the
13 principal's foreseeable obligations; (iii) the principal's foreseeable maintenance needs; (iv) the
14 principal's personal history of making or joining in the making of lifetime gifts; (v) the
15 principal's estate plan; and (vi) the tax effects of the gifts. If there is no appeal from the
16 decision and order of the clerk within the time prescribed by law, the clerk's order shall be
17 submitted to the judge of the superior court and approved by the court before the order becomes
18 effective. (1995, c. 331, s. 5.)
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20 **§ 32A-14.11. Appeal; stay effected by appeal.**

21 Any party in interest may appeal from the decision of the clerk to the judge of the superior
22 court. The procedure for appeal is governed by Article 27A of Chapter 1 of the General
23 Statutes. An appeal taken from the decision of the clerk stays the decision and order of the clerk
24 until the cause is heard and determined by the judge upon the appeal taken. (1995, c. 331, s. 5;
25 1999-216, s. 7.)
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27 **§ 32A-14.12. Costs and fees.**

28 All costs and fees arising in connection with a proceeding under this Article shall be
29 assessed the same as costs and fees are assessed in special proceedings governed by Article 33
30 of Chapter 1 of the General Statutes. (1995, c. 331, s. 5.)