

17 NCAC 03C .0105 REAL PROPERTY: DEED OF GIFT

When a gift of real estate is made and the gift is to a husband and wife, creating an estate by the entirety, the value of the transfer is equally divided between the donees.

History Note: Authority G.S. 105-188; 105-190; 105-262;
Eff. February 1, 1976.