### Other Types of Decrees

***Probate Decrees.***—Many judgments, enforcement of which has given rise to litigation, embrace decrees of courts of probate respecting the distribution of estates. In order that a court have jurisdiction of such a proceeding, the decedent must have been domiciled in the state, and the question whether he was so domiciled at the time of his death may be raised in the court of a sister state.[87] Thus, when a court of State A, in probating a will and issuing letters, in a proceeding to which all distributees were parties, expressly found that the testator's domicile at the time of death was in State A, such adjudication of domicile was held not to bind one subsequently appointed as domiciliary administrator c.t.a. in State B, in which he was liable to be called upon to deal with claims of local creditors and that of the State itself for taxes, he having not been a party to the proceeding in State A. In this situation, it was held, a court of State C, when disposing of local assets claimed by both personal representatives, was free to determine domicile in accordance with the law of State C.[88]

Similarly, there is no such relation of privity between an executor appointed in one state and an administrator c.t.a. appointed in another state as will make a decree against the latter binding upon the former.[89] On the other hand, judicial proceedings in one state, under which inheritance taxes have been paid and the administration upon the estate has been closed, are denied full faith and credit by the action of a probate court in another state in assuming jurisdiction and assessing inheritance taxes against the beneficiaries of the estate, when under the law of the former state the order of the probate court barring all creditors who had failed to bring in their demand from any further claim against the executors was binding upon all.[90] What is more important, however, is that the *res* in such a proceeding, that is, the estate, in order to entitle the judgment to recognition under Article IV, 1, must have been located in the state

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nial of alimony . . . is." Justice Harlan maintained that, because the wife did not become a domiciliary of New York until after the Nevada decree, she had no predivorce rights in New York that the latter was obligated to protect.

[87] Tilt v. Kelsey, 207 U.S. 43 (1907); Burbank v. Ernst, 232 U.S. 162 (1914).

[88] Riley v. New York Trust Co., 315 U.S. 343 (1942).

[89] Brown v. Fletcher's Estate, 210 U.S. 82, 90 (1908). *See also* Stacy v. Thrasher, 47 U.S. (6 How.) 44, 58 (1848); McLean v. Meek, 59 U.S. (18 How.) 16, 18 (1856).

[90] Tilt v. Kelsey, 207 U.S. 43 (1907). In the case of Borer v. Chapman, 119 U.S. 587, 599 (1887), involving a complicated set of facts, it was held that a judgment in a probate proceeding, which was merely ancillary to proceedings in another State and which ordered the residue of the estate to be assigned to the legatee and discharged the executor from further liability, did not prevent a creditor, who was not a resident of the State in which the ancillary judgment was rendered, from setting up his claim in the state probate court which had the primary administration of the estate.