§ 1501. Application of act to trusts

1. The provisions of this act apply to any of the following trusts without regard to the domicile of the trustee or to the time of the execution of the will or of the creation of the lifetime trust:

(a) A trust created by the will of a domiciliary.

(b) A trust relating to real or personal property, without regard to the domicile of the testator or the grantor, where if a testamentary trust the will creating the trust was admitted to probate in any surrogate's court of this state or where the situs of the trust or any real property held by the trust is within this state and if a testamentary trust the will creating the trust was duly proved or established or admitted to probate within a foreign country or state, the District of Columbia, the Commonwealth of Puerto Rico, a territory or possession of the United States where it was executed or where the testator was domiciled at the time of his death.

(c) A lifetime trust of which the supreme court would also have jurisdiction.

2. The situs of a trust of personal property created by the will or lifetime trust instrument of a non-domiciliary shall be deemed to be in this state if the personal property is in this state at the date of the testator's death with respect to a testamentary trust or at the time of the creation of the lifetime trust with respect to a lifetime trust and is held and administered in this state in accordance with the will or lifetime instrument or, except where the will or lifetime trust instrument or the laws of the domicile of the testator or the domicile at the time the trust was created of the grantor expressly provide otherwise, if such property is brought into this state for administration.

3. If original probate of the will of a non-domiciliary has been had in any county of this state jurisdiction of the trust created under the will shall be vested in the surrogate's court of that county. If ancillary proceedings in respect of any phase of the estate of a non-domiciliary have been had in any county of the state, jurisdiction of the trust shall be vested in the surrogate's court of that county.

If neither an original nor ancillary proceedings has been had in any county of the state, and in all cases involving lifetime trusts, jurisdiction shall be vested in the surrogate's court of any county in which real property subject to the trust is situated, or if there is no such real property subject to the trust, in the surrogate's court of the county in which any trustee has his residence or its principal place of business: provided that in case the surrogate's court in more than one county might be entitled to entertain jurisdiction over any such trust jurisdiction shall be vested in the surrogate's court first entertaining a proceeding in relation to the trust.

4. Any surrogate may decline to entertain jurisdiction over the administration of a trust of personal property created by the will of or lifetime trust instrument created by a non-domiciliary. Every application to the court to entertain jurisdiction over such a trust shall state whether any previous application for such relief has been made in this state and shall state the disposition thereof and be accompanied by a copy of the will and of the foreign letters, if any have been issued, authenticated as prescribed in 1614, or of the lifetime trust instrument creating the trust, with proof of its authenticity. If the application be entertained the court shall record the will or such instrument in its office.