

## CHAPTER 705

### COUNTERCLAIMS

#### §5901. Unpaid taxes

A city or town in an action by a delinquent taxpayer may assert a counterclaim for any unpaid taxes against any properly authorized payment to which the taxpayer is entitled, provided prior to trial the amount shall have been paid to the tax collector and a receipt in writing shall have been given to the person taxed, as prescribed in Title 36, section 905.

#### §5902. Demands due from deceased persons

Demands against a person belonging to a defendant at the time of death of such person may be asserted by counterclaim against claims prosecuted by his personal representative. If a balance is found due to the defendant, judgment shall be in like form and of like effect as if he had commenced an action therefor. [PL 1979, c. 540, §22 (AMD).]

#### SECTION HISTORY

PL 1979, c. 540, §22 (AMD).

#### §5903. Persons in representative capacities

In actions against executors, administrators, trustees or others in a representative capacity, they may assert by counterclaim such demands as those whom they represent might have so asserted in actions against them; but no demands due to or from them in their own right can be asserted by counterclaim in such actions.

#### §5904. Actions by insolvent estates

In joint or several actions by the executor or administrator of an estate represented insolvent against 2 or more persons having joint or several demands against such estate, the demands may be asserted by counterclaim by either of the defendants. If, on trial, a balance is found due to the defendants jointly or to either of them, judgment shall be entered for such balance as the jury finds or the court orders, and it shall be treated and disposed of as other judgments against insolvent estates.

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