§ 1805. Determination of issues arising between representative and the estate; suspension of statute of limitations in certain cases

1. A fiduciary shall not pay out of the property of the decedent any debt alleged to be owing to him by the decedent until proved and allowed by the court in the proceeding for the judicial settlement of his account. Where a contest arises between the accounting party and any of the other parties respecting property alleged to belong to the estate which the accounting party claims individually or respecting a debt alleged to be due by the accounting party to the decedent or by the decedent to the accounting party, the contest must be tried and determined in the same manner as any other issue arising in the court.

2. Notwithstanding the provisions of the preceding subdivision a fiduciary at any time may present a petition for permission to pay a debt alleged to be owing to him by the decedent. The court may authorize such payment by ex parte order upon such protection to the estate as it deems proper or may require notice of the application to be given to such persons and in such manner as it directs.

3. From the death of the decedent until the first judicial settlement of the account of the fiduciary, the running of the statute of limitations against a debt owing to him from the decedent or any other cause of action in his favor against the decedent is suspended, unless the fiduciary was appointed on the revocation of former letters issued to another person, in which case the running of the statute is so suspended from the issuance of letters to him until the first judicial settlement of his account. After the first judicial settlement of the account of a fiduciary the statute of limitations begins to run again against a debt due to him from the decedent or any other cause of action in his favor against the decedent.