

in civil actions in such court, except where taxes have been paid before the entry of judgment, or where the land is exempt from taxation, in which cases the judgment shall be prima facie evidence only of its regularity and validity.

History: (2117) *RL s 916; 1983 c 342 art 15 s 11; 1986 c 444; 1Sp1986 c 3 art 1 s 82; 1998 c 254 art 1 s 107*