272.06 LEGALITY PRESUMED.

No assessment of property for the purposes of taxation, and no general or special tax authorized by law, levied upon any property by any officer or board authorized to make and levy the same, shall be held invalid for want of any matter of form in any proceeding which does not affect the merits of the case, and which does not prejudice the rights of the party objecting thereto. All such assessments and levies shall be presumed to be legal until the contrary is affirmatively shown; and no sale of real estate for the nonpayment of taxes thereon shall be rendered invalid by showing that any certificate, return, affidavit, or other paper required to be made and filed in any office is not found in such office, but, until the contrary is shown, the presumption shall be in all cases that such paper was properly made and filed.

History: *(1982) RL s 800*