279.19 APPLICATION FOR JUDGMENT.

If all provisions of law in relation to assessment and levy of taxes have been complied with, of which the list so filed with the court administrator shall be prima facie evidence, judgment shall be rendered for such taxes and the penalties and costs. No omission of any of the things by law provided in relation to such assessment and levy, or of anything required by any officer to be done prior to the filing of the list with the court administrator, shall be a defense or objection to the taxes appearing upon any parcel of land, unless it be also made to appear to the court that such omission has resulted to the prejudice of the party objecting, and that the taxes thereon have been partially, unfairly, or unequally assessed, or that such parcel has been assessed and taxed at a valuation greater than its real and actual value, in which case, but no other, the court may reduce the amount of taxes thereon, and give judgment accordingly. It shall always be a defense, when made to appear by answer and proofs, that the taxes have been paid, or that the property was not subject to taxation.

History: *(2120) RL s 919; 1Sp1986 c 3 art 1 s 82*