

**279.15 WHO MAY ANSWER; FORM.**

Any person having any estate, right, title, or interest in, or lien upon, any parcel of land embraced in such list as published, within 20 days after the last publication of the notice, may file with the court administrator of the district court an answer setting forth a defense or objection to the tax or penalty against such parcel of land. The answer need not be in any particular form, but shall clearly refer to the parcel of land intended, and set forth in concise language the facts constituting the defense or objection to such tax or penalty; and, if the list shall embrace the taxes for two or more years, the defense or objection may be to the taxes or penalty for one or more of such years. The answer may embrace the defense or objection to any number of parcels of land in or upon which the person has any estate, right, title, interest, or lien.

**History:** (2116) *RL s 915; 1983 c 342 art 15 s 10; 1986 c 444; 1Sp1986 c 3 art 1 s 82*