

**§947. Presumption of validity**

In an action to foreclose a tax lien mortgage under sections 944, 945, or 946, the proceedings from and including the assessment of the tax upon which such tax lien mortgage is based to and including the time of filing the complaint in such action need not be set forth in the complaint, pleaded or proved and shall be presumed to be valid. A defendant alleging any invalidity or defect in such proceedings must specify in his answer such invalidity or defect and must establish such defense.

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