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§13–818.

(a) If the plaintiff in an action under § 13-816 of this subtitle requests, the action shall be tried as soon as the action is at issue and shall take precedence over all other civil cases.

(b) In an action under § 13-816 of this subtitle, a certificate of the tax collector that shows the amount of tax, penalty, and interest due:

(1) is prima facie evidence of the amount of tax, penalty, and interest; and

(2) imposes on the defendant the burden of proving that the tax, penalty, and interest have been paid or any other defense.

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