

Also in subsection (a) of this section, the former phrase "whether the defendant be a resident or nonresident of this State" is deleted as surplusage.

For similar provisions, see TP § 14-867 and TG § 13-817.

9-707. JUDICIAL PROCEEDING.

(A) PRIORITY.

IF THE PLAINTIFF IN AN ACTION UNDER § 9-705 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) CERTIFICATE OF TAX COLLECTOR.

IN AN ACTION UNDER § 9-705 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.

REVISOR'S NOTE: This section is new language derived without substantive change from former Art. 81, §§ 209 and 211, as they related to taxes under this article.

In subsections (a) and (b) of this section, the references to "an action under § 9-705 of this subtitle" are substituted for the former references to "[a]ny such suit" and "any such action", for clarity.

In subsection (b) of this section, the defined term "tax collector" is substituted for the former reference to "the authority charged with the collection of the tax, that is, the Comptroller of the Treasury, collector of any county and/or city", for clarity.

Also in subsection (b) of this section, the former limitation on construction of this section as to the right of a "defendant to interpose any defense" that may have been raised by way of an appeal is deleted as surplusage.

For similar provisions, see TP § 14-869 and TG § 13-818.

Defined terms: "County" § 1-101