

#### **448.4 Presumptive evidence.**

The deed shall be presumptive evidence in all the courts of this state in all controversies and actions in relation to the rights of the purchaser, and the purchaser's heirs or assigns, to the parcel conveyed, of the following facts:

1. That the parcel conveyed was subject to taxes for the year or years stated in the deed.
2. That the taxes were not paid at any time before the sale.
3. That the parcel conveyed had not been redeemed from the sale at the date of the deed.
4. That the parcel had been listed and assessed.
5. That the taxes were levied or set according to law.
6. That the parcel was duly advertised for sale.
7. That the parcel was sold as stated in the deed.

[C51, § 503; R60, § 784; C73, § 897; C97, § 1444; C24, 27, 31, 35, 39, § **7287**; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, § 448.4]

91 Acts, ch 191, §103