

**267.380 Validity of proceeding -- Irregularities -- Remedies -- Releases.**

The assessment roll made up by the board shall be prima facie evidence in all courts that all steps necessary to be taken under this chapter have been properly taken, and that all proceedings are regular and valid. The collection of any assessment shall not be defeated, where the parties are properly before the court, on account of any irregularity in the proceeding that does not affect the substantial rights of the party complaining. Any party or his privies properly before the court under the Rules of Civil Procedure shall be deemed to be before the court for all purposes, and shall be bound by all orders, judgments and proceedings in the case not excepted to or appealed from, in the manner provided for in this chapter. The remedies provided for in this chapter are exclusive of all other remedies. If on appeal or otherwise, or for any cause, any person or property is released, or any assessment raised or lowered, it shall not affect the rights or liability of any other property or person. The failure to appeal within the time prescribed in this chapter shall be a waiver of any right to attack the proceedings.

**Effective:** October 1, 1942

**History:** Recodified 1942 Ky. Acts ch. 208, sec. 1, effective October 1, 1942, from Ky. Stat. sec. 2380-45, 2380-49.