

Certificate-No appeal or lawsuit pending

When no legal appeal as provided by law from the appraisal of the Listers and no suit to recover taxes paid under protest is pending then the Selectmen and Listers of the town shall endorse a certificate to that effect upon the grand list and the same shall be attested by the Town Clerk with the date of such attestation.

From the date of endorsing such certificate when offered in evidence of any court in this state, such listing shall be received as a legal grand list of town and its validity should not be put in issue by any party.