§ 1130. Trial of issues. 1. If a duly verified answer is filed with the county clerk and served upon the attorney for such tax district within the period mentioned in the notice published pursuant to section eleven hundred twenty-four of this title, the court shall summarily hear and determine the issues raised by the petition and answer in the same manner and under the same rules as it hears and determines other proceedings or actions, except as otherwise provided in this article. Upon such trial, proof that the tax was paid, together with all interest, penalties and other charges which may have been due, or that the property was not subject to tax shall constitute a complete defense.

2. If it appears to the court that testimony is necessary for the proper disposition of the matter, it shall take evidence or appoint a referee to take such evidence as it may direct. The referee shall report to the court his or her findings of fact and conclusions of law and the evidence upon which it is based, which shall constitute a part of the proceedings upon which the determination of the court shall be made. The report of the referee and the decision or final order of the court shall contain the essential facts upon which the ultimate finding of facts is made.