§ 1134. Presumption of validity. It shall not be necessary for the tax district to plead or prove the various steps, procedures and notices for the assessment and levy of the taxes or other lawful charges against the parcels of real property set forth in the petition and all such taxes or other lawful charges and the lien thereof shall be presumed to be valid. A respondent alleging any jurisdictional defect or invalidity in the tax, or in the proceeding for the enforcement thereof, must particularly specify in his or her answer such jurisdictional defect or invalidity and must affirmatively establish such defense. The provisions of this article shall apply to and be valid and effective with respect to all respondents even though one or more of them be infants, incompetents, absentees or non-residents of the state.