§ 1168. Certificate of sale as evidence. 1. The certificate of sale or any other written instrument representing a tax lien shall be presumptive evidence in all courts in all proceedings by and against the purchaser and his or her representatives, heirs and assigns, of the truth of the statements therein, of the title of the purchaser to the property therein described, and of the regularity and validity of all proceedings had in reference to the taxes or other legal charges for the non-payment of which the tax lien was sold and the sale thereof.

2. After two years from the issuance of such certificate or other written instrument, no evidence shall be admissible in any court to rebut such presumption unless the holder thereof shall have procured such certificate of sale or such other written instrument by fraud or had previous knowledge that it was fraudulently made or procured.