

79-1408. Interrogatories and questions for taxpayers; penalties. The director of property valuation shall prepare all necessary interrogatories and questions to be answered by the taxpayers and persons of each county, and the form of the same, and the oath to be annexed thereto, and the same shall be correctly and duly answered by each and every person required to list property for taxation; and if any person shall knowingly answer falsely any question or interrogatory so prepared and submitted to such person, such person shall be deemed guilty of perjury, and upon conviction shall be sentenced to the custody of the secretary of corrections for not less than one nor more than five years; and if any person shall willfully refuse to answer such questions and interrogatories and take and subscribe the oath annexed thereto, the person shall be deemed guilty of a misdemeanor, and upon conviction shall be fined not less than \$100 nor more than \$1,000, or by imprisonment in the county jail of not less than six months nor more than 12 months, or by both such fine and imprisonment, at the discretion of the court.

History: L. 1907, ch. 408, § 16; R.S. 1923, 79-1408; L. 1990, ch. 309, § 83; May 24.