

**79-1605. Abstract of assessment rolls; penalty for failure of county clerk to comply.** If any county clerk shall refuse or neglect to properly prepare an abstract of the assessment roll of the county and forward the same to the director of property valuation, as required by law, he or she shall forfeit to the state the sum of five hundred dollars, to be recovered in the name of the county commissioners by civil action before any court of competent jurisdiction; and the verified certificate of the director of property valuation setting forth the failure of the clerk to comply with the provisions of said section, shall be prima facie evidence of such refusal or neglect, on the trial of such action.

**History:** L. 1876, ch. 34, § 77; L. 1909, ch. 243, § 9; R.S. 1923, 79-1605; L. 1992, ch. 282, § 9; Jan. 1, 1993.