

79-2903. Liability of executor or administrator for failure to list lands or pay taxes. Every person being seized or having the care of lands as executor or administrator, and who shall neglect or refuse either to list or pay the taxes on the same, shall be liable in an action to the devisee or devisees of the persons whose executor he or she is for any damage occasioned by such neglect.

History: L. 1876, ch. 34, § 150; March 11; R.S. 1923, 79-2903.