

79-1401. Powers and duties of director of property valuation; meetings of county assessors, expenses. The said director of property valuation shall provide a uniform method of keeping the tax rolls and books relating to taxation in each county of the state and in the office of the director of accounts and reports and state treasurer. He or she shall formulate and send to the proper officer in each county all necessary forms not herein provided for, to be used in the listing, assessment, return of property, and collection of taxes. Said director of property valuation, shall from time to time, as often as may be necessary, visit each county in the state for the purpose of requiring the proper assessment and return of property, a uniform value thereof, and the use of forms and system of keeping accounts provided by law or by the director of property valuation.

The director of property valuation shall have general supervision and direction of the county assessors in the performance of their duties, and shall regulate and supervise the due performance thereof. The director of property valuation shall, at least once in two years, require the county assessors of the state to meet with the director of property valuation at the state capitol, upon a day designated, for the purpose of considering matters relating to taxation, to secure a uniform valuation throughout the state, and to discuss and formulate any needed changes in the laws relating to taxation or the forms or methods of keeping the books and accounts thereof. The actual and necessary expenses of county assessors in attending said meeting shall be paid by their respective counties.

History: L. 1907, ch. 408, § 8; July 1; R.S. 1923, 79-1401.