

**79-1403. Investigations; reports by local officers; testimony and production of books; witness fees; perjury.** In making any investigation, the director of property valuation shall have power to require local officers whose duties pertain to the assessment and collection of taxes, or to the disbursement of public funds, to report to it in form as by him prescribed; to call upon individuals and corporations for information bearing upon the subject of taxation; to examine books and papers; to summon witnesses to appear and testify, and to produce books and papers before him at a time and place to be appointed by him; and, in case of the refusal of any person to obey his summons, to report the same to the attorney general, who shall thereupon institute proceedings in the proper court, to compel such obedience. In the discretion of the director of property valuation, fees may be allowed to witnesses, and, on the certificate of the director of property valuation, duly audited, paid by the state treasury for attendance and traveling. And any person testifying falsely shall be guilty of and be punished for perjury.

**History:** L. 1907, ch. 408, § 10; July 1; R.S. 1923, 79-1403.