

79-1420. Fraudulent listing or evasion by taxpayer; penalty; prosecution. If any person, association, company, corporation or personal property tax rendition form preparer shall knowingly give a false or fraudulent list, schedule or statement, or shall willfully fail to disclose any personal property taxable under the laws of this state, or shall understate the value of any property taxable under the laws of this state, or shall fail or refuse to deliver to the county or district appraiser, when called upon to do so by a certified letter from such appraiser, a list of the taxable property which under the laws of this state is required to be listed, or shall temporarily convert any part of such property into property not taxable or shall remove such property from the county or state for the fraudulent purpose of preventing such property from being listed, or of evading the payment of taxes thereon, or shall transfer or transmit any property to any person with such intent, he or she or it shall be guilty of a misdemeanor, and subject to a fine of not less than \$1,000 nor more than \$5,000. Prosecutions under this act shall be brought by the county or district attorney in the district court of the proper county, upon the verified complaint of the director of property valuation or the county or district appraiser.

History: L. 1907, ch. 408, § 27; R.S. 1923, 79-1420; L. 1965, ch. 511, § 10; L. 1992, ch. 165, § 3; July 1.