

**79-2904. Agent or attorney liable for failure to pay taxes on lands.** Every person having the care of land as agent or attorney, such agent or attorney having funds of the principal in his or her hands for that purpose, neglecting or refusing either to list or pay the taxes on such land, shall be liable in an action to his or her principal for any damage such principal may have sustained by such neglect or refusal.

**History:** L. 1876, ch. 34, § 151; March 11; R.S. 1923, 79-2904.