

**59-2-314 Penalty for failure to complete assessment book.**

Any assessor who fails to complete and deliver the assessment book to the county auditor within the time prescribed by law, or who fails to transmit the information required under Section 59-2-313 to the commission, shall pay a penalty of \$1,000, to be recovered on the assessor's official bond, for the use of the county, or deducted from salary by the county legislative body.

Amended by Chapter 227, 1993 General Session