

**59-2-315 Liability for willful failure or neglect of duty -- Action on official bond -- Judgment.**

- (1) The assessor and sureties are liable on the official bond for all taxes on property within the county which, through willful failure or neglect, is not assessed or which has been willfully assessed at less than its fair market value.
- (2) The county attorney shall, upon showing of proper evidence and upon written demand by the commission or the county legislative body, commence and prosecute to judgment an action upon the assessor's bond for all taxes lost from willful failure or neglect in assessing property.
- (3) If, during the trial of the action against the assessor, the value of the unassessed or underassessed property is determined, the assessor is liable for the difference between the amount of taxes collected and the amount of taxes which should have been collected pursuant to law.

Amended by Chapter 227, 1993 General Session