441.52 Failure to perform duty.

If any assessor or member of any board of review shall knowingly fail or neglect to make or require the assessment of property for taxation to be of and for its taxable value as provided by law or to perform any of the duties required of the assessor or member by law, at the time and in the manner specified, the assessor or member shall forfeit and pay the sum of five hundred dollars to be recovered in an action in the district court in the name of the county or in the name of the city as the case may be, and for its use, and the action against the assessor shall be against the assessor and the assessor's sureties.

[R60, § 738; C73, § 827; C97, § 1367; C24, 27, 31, 35, 39, § **7126;** C46, 50, 54, 58, § 405.29, 441.27; C62, 66, 71, 73, 75, 77, 79, 81, § 441.52]