

79-306. Listing of tangible personal property for taxation; time of filing; certification by preparer. On or before March 15 of each year, or the next following business day if such date falls on a day other than a regular business day, every person, association, company or corporation required by this act to list property shall make and personally sign a statement listing all tangible personal property which by this act such person is required to list, either as the owner thereof, or as parent, guardian, trustee, executor, administrator, receiver, accounting officer, partner or agent, as the case may be, and deliver the same to the county appraiser of the county where such property has its situs for the purpose of taxation. In addition to the foregoing requirements, any such statement prepared by a personal property tax rendition form preparer shall be certified as true and correct by such preparer's signature.

History: L. 1876, ch. 34, § 9; L. 1909, ch. 243, § 1; R.S. 1923, 79-306; L. 1957, ch. 488, § 1; L. 1965, ch. 511, § 3; L. 1968, ch. 95, § 1; L. 1972, ch. 355, § 1; L. 1988, ch. 375, § 5; L. 1992, ch. 165, § 2; July 1.