

**§4641-K. Falsifying declaration of value****1. Prohibition.** A person may not:

A. Knowingly falsify the declaration of value prescribed by section 4641-D; [PL 2003, c. 452, Pt. U, §16 (NEW); PL 2003, c. 452, Pt. X, §2 (AFF).]

B. Refuse to permit the State Tax Assessor or any of the State Tax Assessor's agents or representatives to inspect property in question or any relevant books, papers, records or memoranda within 3 years after recording or transfer of a controlling interest subject to tax under this chapter; [PL 2003, c. 452, Pt. U, §16 (NEW); PL 2003, c. 452, Pt. X, §2 (AFF).]

C. Knowingly alter, cancel or obliterate a part of any relevant books, papers, records or memoranda; or [PL 2003, c. 452, Pt. U, §16 (NEW); PL 2003, c. 452, Pt. X, §2 (AFF).]

D. Knowingly make a false entry in any relevant books, papers, records or memoranda. [PL 2003, c. 452, Pt. U, §16 (NEW); PL 2003, c. 452, Pt. X, §2 (AFF).]  
[PL 2003, c. 452, Pt. U, §16 (NEW); PL 2003, c. 452, Pt. X, §2 (AFF).]

**2. Penalties.** A person who violates this section commits a Class E crime.  
[PL 2003, c. 452, Pt. U, §16 (NEW); PL 2003, c. 452, Pt. X, §2 (AFF).]

**SECTION HISTORY**

PL 1975, c. 572, §1 (NEW). PL 1977, c. 696, §294 (RPR). PL 1993, c. 398, §7 (AMD). PL 2001, c. 559, §113 (AMD). PL 2001, c. 559, §115 (AFF). PL 2003, c. 452, §U16 (RPR). PL 2003, c. 452, §X2 (AFF).

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