

**434.12 Refusal to obey.**

If any railway company shall fail or refuse to obey or conform to the rules, regulations, method, and requirements so made or prescribed by the director of revenue under the provisions of [sections 434.7 through 434.11](#) or to make the reports therein provided, the department of revenue shall proceed to assess the property of such railway company so failing or refusing, according to the best information obtainable, and shall then add to the taxable valuation of such railway company twenty-five percent thereof, which valuation and penalty shall be separately shown, and together shall constitute the assessment for that year.

[S13, §1340-f; C24, 27, 31, 35, 39, §7057; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §434.12]

[2003 Acts, ch 145, §286; 2015 Acts, ch 109, §32, 75; 2020 Acts, ch 1063, §233](#)