

440.6 Fraudulent withholding penalty.

In case the property has been fraudulently withheld from assessment, the director of revenue may, in addition to said ten percent add any additional percent, not exceeding fifty percent.

[C27, 31, 35, § 7105-a6; C39, § **7105.6**; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, § 440.6]

2003 Acts, ch 145, §286