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