

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](#)