## 440.6 Fraudulent withholding — penalty.

In case the property has been fraudulently withheld from assessment, the department of revenue may, in addition to the ten percent penalty under section 440.5, 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; 2015 Acts, ch 109, §61, 75; 2016 Acts, ch 1073, §120