

**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](#)