

**425.13 Conspiracy to defraud.**

If any two or more persons conspire and confederate together with fraudulent intent to obtain the exemption or credit provided for under the terms of [this subchapter](#) by making a false deed, or a false contract of purchase, they are guilty of a fraudulent practice.

[C39, §6943.154; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §425.13]

[2021 Acts, ch 41, §13, 36](#); [2023 Acts, ch 71, §41, 48, 49](#)

Referred to in [§25B.7](#)

Fraudulent practices, see [§714.8 – 714.14](#)

2023 amendment applies retroactively to assessment years beginning on or after January 1, 2023; [2023 Acts, ch 71, §49](#)