

**438.11 Refusal to comply — penalty.**

If any pipeline company shall fail or refuse to obey and conform to the rules, method, and requirements so made and prescribed by the director of revenue under the provisions of [this chapter](#), or to make the reports herein provided, the department shall proceed to assess the property of such pipeline company so failing or refusing, according to the best information obtainable, and shall then add to the department's valuation of such pipeline company twenty-five percent thereof, which valuation and penalty shall be separately shown, and together shall constitute the assessment for that year.

[C31, 35, §7103-d11; C39, §**7103.11**; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §438.11]  
[2003 Acts, ch 145, §286](#); [2015 Acts, ch 109, §54, 75](#)