

**9I.12 Penalty — failure to timely file.**

A civil penalty not to exceed twenty-five percent of the county's assessed value of the subject agricultural land for the previous year shall be imposed, for each offense, upon a nonresident alien, foreign business, or foreign government, or an agent, trustee, or other fiduciary thereof, who fails to timely file the registration as required by [section 9I.7](#).

[C81, §567.11]

[2002 Acts, ch 1095, §10](#)

[C2003, §9I.12](#)

[2013 Acts, ch 90, §3](#); [2024 Acts, ch 1007, §5](#)