



Ohio Revised Code

Section 323.251 Authority of tax commissioner relative to actions of local authorities.

Effective: July 1, 1985

Legislation: House Bill 201 - 116th General Assembly

The tax commissioner shall exercise the authority provided by law relative to the actions of the local authorities as provided in sections 323.25, 323.49, and 5721.18 of the Revised Code if any act or proceedings required by such sections are not done or instituted within the time limited by such sections. In the event of the failure of such authorities to so act or proceed, the commissioner shall cause such act to be done or such proceedings instituted in the name of such officer whose duty it is to perform such act or to institute such proceedings, and the act and proceedings of the commissioner in such behalf shall be considered valid and effectual to the same extent as if done or instituted within the time limited in such sections and by the officer required to perform or institute the same. The attorney general shall, on the written request of the commissioner, institute and prosecute any such proceedings. The commissioner may retain special counsel and other personnel to perform the functions of the county auditor. All expenses incurred in a county by the commissioner under this section shall be borne by the county. Such expenses shall be certified and paid and the proceeds of such payments shall be used in the manner provided by this section.
