



Ohio Revised Code

Section 5721.23 Tax commissioner to administer chapter - prosecution by attorney general - expenses.

Effective: July 1, 1985

Legislation: House Bill 201 - 116th General Assembly

The tax commissioner shall administer this chapter. If any act or proceeding required by such sections is not done or instituted within the time limited by such sections, the tax commissioner shall cause such act to be done or such proceeding instituted in the name of the officer whose duty it is to perform such act or to institute such proceeding, and the acts and proceedings of the tax 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 such act or institute such proceeding. The attorney general shall, on the written request of the tax commissioner, institute and prosecute any such proceedings. All expenses incurred by the tax commissioner under this section in a county 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 such sections.
