



## Ohio Revised Code

Section 5725.09 Tax commissioner to make report if financial institution fails to do so.

Effective: October 1, 1953

Legislation: House Bill 1 - 100th General Assembly

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If a financial institution fails to make and furnish to the tax commissioner the report required by section 5725.02 of the Revised Code, within the time fixed by said section, the commissioner shall examine the books of the financial institution, and any officer or agent thereof under oath, and such other persons as he deems proper, and make such report. The board of tax appeals and the court of common pleas of the county shall exercise like powers in aid of the commissioner in the performance of his duties under this section, as authorized by law as to any other law which the commissioner is required to administer. The report made out by the commissioner shall stand as the report required to be made by the officer, manager, or owner of the financial institution.

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