

stock which business done and property owned in this state bears to the business done and the property owned everywhere.

Accordingly, the Commission should first determine the value of the property of the corporation owned or used in Ohio. It will then determine the amount of business, if any, done in this state and the sum of the two will be the numerator of the fraction.

The Commission will then determine the value of the property of the company wheresoever located and the entire business done by the corporation, and the sum of the two will be the denominator of the fraction.

The formula may therefore be expressed as follows:

Ohio property plus Ohio business

Entire property plus entire business
X Fair Value of Capital Stock.

For example, if in the present case the Commission should determine the fair value of the capital stock to be \$3,200,000, and the value of the property located in Ohio to be \$2,200,000, and the business done as \$2,600,000, the numerator is fixed at \$2,200,000 and the denominator as \$4,800,000 and the fraction reduces to 11-24ths, which gives the proportion of the fair value of the stock to be assessed for taxation at the rate of 1-12th of one per cent.

Respectfully,

C. C. CRABBE,

Attorney General.

3298.

MAXIMUM LOAD—PERMITTED TO BE CARRIED BY A COMMERCIAL TRACTOR AND A SEMI-TRAILER OPERATED TOGETHER.

SYLLABUS:

The maximum load permitted to be carried by a commercial tractor and a semi-trailer operated together, is ten tons for the commercial tractor and eight tons for the semi-trailer, making a total of eighteen tons.

COLUMBUS, OHIO, April 26, 1926.

HON. GEORGE F. SCHLESSINGER, *Director, Department of Highways and Public Works, Columbus, Ohio.*

DEAR SIR:—I am in receipt of your communication as follows:

“As a result of the recent order of this department reducing the maximum allowable loads during the period of thawing a number of inquiries have been received regarding the use of semi-trailers.

In order that I may be in a position to furnish definite and correct advice in reply to such inquiries I am requesting your opinion on the following:

What is the maximum load permitted on a combination of vehicles composed of semi-trailer and commercial tractor?”

As your letter speaks of “a combination of vehicles composed of a semi-trailer and commercial tractor” it suggests that you consider a semi-trailer when attached to another vehicle for operation thereof as merging into and constituting a single vehicle during such operation.

Under date of January 8th, 1926, the Attorney General, in Opinion No. 3054, rendered to the Hon. Thad H. Brown, Secretary of State, held as follows:

Under the registration laws as amended in 111 Ohio Laws, a semi-trailer should be considered as a separate vehicle for the purpose of registration."

Considering sub-section 8 of section 6290, as amended in 111 Ohio Laws, page 239, with section 7246 of the General Code, as amended in 111 Ohio Laws, page 243, it is believed that a semi-trailer must be considered as a separate vehicle for all purposes.

It is believed that the question you intended to ask was, what is the maximum load permitted on a semi-trailer and a commercial tractor when operated together?

Your attention is respectfully directed to the following portions of sections of the General Code relating to the maximum loads permitted on public highways and streets:

"Sec. 7246. * * * no trailer, semi-trailer, wagon, truck, automobile truck, *commercial tractor*, or other vehicle, whether propelled by muscular or motor power, *weighing in excess of ten tons, including weight of vehicle and load*, shall be operated over and upon the improved public streets, inter-county highways, main market roads, bridges or culverts within the state, except as provided in this chapter. * * *"

"Sec. 7246-1. No vehicle shall be operated upon the improved inter-county highways, main market roads, streets, bridges or culverts within this state, *having a gross weight, including load, greater than sixteen thousand pounds on both wheels of one axle, or no vehicle having more than eighty per cent of the permissive gross weight of vehicle and load concentrated on both wheels of one axle.*"

From the above it is clearly apparent that the permissive gross weight on a commercial tractor is ten tons. This limitation is further subject to the provision that not to exceed sixteen thousand pounds nor more than eighty per cent of the permissive gross weight of vehicle and load may be concentrated on both wheels of one axle.

It is equally apparent that a semi-trailer is governed by the same limitations but that due to the fact that a semi-trailer has only one axle, and that since the permissive load on a vehicle is ten tons, that a semi-trailer can only carry eighty per cent of such permissive load or eight tons, including weight of vehicle and load.

From the above it will be seen that in the operation of a commercial tractor and a semi-trailer together, that the maximum load that may be carried is ten tons upon the commercial trailer and eight tons upon the semi-trailer, making a total upon the two vehicles of eighteen tons.

You are therefore advised that the maximum load permitted to be carried by a commercial tractor and a semi-trailer operated together, is ten tons for the commercial tractor and eight tons for the semi-trailer, making a total of eighteen tons.

Respectfully,

C. C. CRABBE,

Attorney General.

3299.

PROBATION OFFICER—DUTY OF COUNTY COMMISSIONERS TO APPROPRIATE SUFFICIENT FUNDS TO COVER COMPENSATION FIXED BY PROBATE JUDGE.

SYLLABUS:

The county commissioners may not by a refusal to appropriate or by not appropriating sufficient funds reduce or change the compensation fixed by the juvenile judge under section 1662 of the General Code.