

as defined in this act, but we must take the intent of the legislature as shown by the other parts of said act.

At the time of the passage of this act, tractors were a comparatively new thing and the general use was for agricultural purposes, as shown by the use of the words "wheeled machinery" as used in section 6290. The use of such on the highways was only incidental to its real use and on account of the slowness of speed the total mileage on the highway as compared with touring cars and trucks would be low. This is a combination of a vehicle in itself exempted from taxation, with a vehicle subject to taxation, designed so as to be used as a commercial car or truck.

This vehicle is unquestionably designed not for the usual work or use as a tractor, but to be operated as a single unit as a commercial car or truck.

Paragraph 4 of section 6290 defines a "Commercial car" as "any motor vehicle having motive power, designed and used for carrying merchandise or freight, or for carrying more than seven persons."

It is apparent from the photographs that this is not strictly a trailer, but is a semi-trailer, and is equipped with a hand brake which operates on the wheels of the semi-trailer; that it is attached to the tractor in such a manner as to become for all intents and purposes one complete vehicle. It is also apparent that the use is not for the purpose of agriculture primarily, but is to be used as a commercial car or truck and it is to be operated on the highways and streets.

It is therefore the opinion of this department that such vehicle is to be classed as a commercial car and subject to a tax as such.

Respectfully,

C. C. CRABBE,

Attorney General.

337.

STATUS OF TITLE, CITY OF COLUMBUS, FRANKLIN COUNTY, OHIO,
LOTS NOS. 1 AND 2, SOUTH HALF OF SOUTH HALF OF LOT NO.
278, AGRICULTURAL COLLEGE ADDITION.

COLUMBUS, OHIO, May 12, 1923.

Board of Trustees of The Ohio State University, Columbus, Ohio.

Attention: Mr. Carl E. Steeb, Secretary.

DEAR SIR:—You have submitted an abstract which was last continued April 20th, 1923, by C. H. Shapman, and requested my opinion as to the status of the title to the following described premises, as disclosed by said abstract, situated in the County of Franklin, State of Ohio, and City of Columbus, and being Lots Nos. 1 and 2 of the South half of the South half of Lot No. 278 of R. P. Woodruff's Agricultural College Addition to said city as the same are numbered and delineated in Plat Book No. 36, page 421 of the Recorder's Office, Franklin County, Ohio.

After an examination it is the opinion of this department that said abstract with the numerous continuations thereto show a sufficient title to said premises to be in the name of Anna D. Laynaugh, free from incumbrances excepting the taxes for the year 1923, which constitute a lien upon said premises although the amount thereof is as yet undetermined.

You have further submitted an incumbrance estimate No. 9132, which contains a certificate of the Director of Finance to the effect that there are unincumbered balances legally appropriated in the sum of \$3,750.00 to cover the purchase price of said premises.

In your communication you state that a deed had been submitted to this department in connection with the abstract. You are advised that no such deed has been received by this department. The abstract and incumbrance estimate are being returned herewith.

Respectfully,
C. C. CRABBE,
Attorney General.

338.

APPROVAL, FINAL RESOLUTION, ROAD IMPROVEMENT IN
SUMMIT COUNTY.

COLUMBUS, OHIO, May 12, 1923.

Department of Highways and Public Works, Division of Highways, Columbus, Ohio.

339.

APPROVAL, CONTRACT BETWEEN THE STATE OF OHIO AND THE
AUTOMATIC FURNACE COMPANY, DAYTON, OHIO, FOR CON-
STRUCTION AND COMPLETION OF TWO STOKERS, OHIO STATE
REFORMATORY, AT A COST OF \$3,987.00—SURETY BOND EXE-
CUTED BY THE OHIO STATE FIDELITY AND GUARANTY COM-
PANY.

COLUMBUS, OHIO, May 14, 1923.

Department of Public Welfare, Columbus, Ohio.

GENTLEMEN:—You have submitted for my approval contract between the State of Ohio, acting by the Department of Public Welfare, and the Automatic Furnace Company of Dayton, Ohio. This contract relates to the construction and completion of two stokers for the Ohio State Reformatory and calls for an expenditure of \$3,987.00.

You have submitted the certificate of the Director of Finance to the effect that there are unencumbered balances legally appropriated in a sum sufficient to cover the obligations of the contract. There has further been submitted a contract bond upon which the Ohio State Fidelity and Guaranty Company appears as surety, sufficient to cover the amount of the contract.

You have submitted evidence indicating that competitive bids were received and tabulated and contract duly awarded and it appears that the Board of Control