

companies or otherwise; and also all real and personal property according to its true value in money \* \* \* ”

In 37 Cyc., page 783, under the heading Credits, Investments and Securities, it is stated :

“Loans and investments of money and debts due to the taxpayer are assessable for taxation as is personal property, if within the terms of the statute, whether represented by accounts receivable, pecuniary interest under contracts, promissory notes, bonds, mortgages, or otherwise. To be thus taxable it is not necessary that a debt or claim should be immediately payable; but only that it should be a legal demand such as the law will recognize and enforce, fixed and certain and not indefinite or contingent, and liquidated as to its amount.”

The claims arising under the terms and provisions of the contract for renewal commissions evidently do not come within the limitations of the aforesaid definition. Said commissions are fixed and certain as to the per cent to be paid, but are not fixed and certain as to the amount of premiums that will be paid. Said claims are indefinite and contingent upon said renewal premiums being paid by the policyholders and are therefore indefinite and contingent as to the amount, if any, that will be paid. Owing to the uncertain, indefinite and contingent condition of the said claims they are unliquidated as to amount.

In Cooley on Taxation, 4th Edition, Vol. 2, Section 575, it is stated :

“In most states the statutes define, at some length, the term ‘credits’ as used in tax statutes \* \* \* to be taxable. However, the debt must be fixed and certain, enforceable, and liquidated in amount, although it need not be immediately payable.”

The claims to renewal commissions herein under consideration, as before stated, are not fixed and certain and are not liquidated in amount.

It is therefore my opinion, specifically answering your question, that any of the aforesaid commissions paid to the administrator and in his hands on tax listing day should be listed for taxation, as should also commissions that have accrued and which are in the hands of the life insurance company. But claims for commissions on renewal premiums not yet paid to the insurance company, and therefore not fixed and certain, but indefinite, contingent and unliquidated as to amount, are not credits in the hands of the administrator and therefore should not be listed by him for taxation.

Respectfully,

GILBERT BETTMAN,

*Attorney General.*

---

602.

MOTOR VEHICLES—OPERATED ON HIGHWAYS—MUST NOT EXCEED THIRTY FEET IN LENGTH.

*SYLLABUS:*

*The operation of a truck and semi-trailer, whose total length is less than eighty-five feet but the length of the semi-trailer is greater than thirty feet, on the inter-county*

*highways or main market roads, is a violation of Section 7248-2 of the General Code.*

COLUMBUS, OHIO, July 8, 1929.

HON. LEROY W. HUNT, *Prosecuting Attorney, Toledo Ohio.*

DEAR SIR:—I am in receipt of your communication of recent date, which is as follows:

“Section 7248-2 provides that no vehicle shall be operated on county highways, of greater length than 30 feet, and no combination of vehicles, coupled together, shall be so operated whose total length is greater than 85 feet.

We find that many vehicles are being operated on our highways that are known as semi-trailers. A description of them is as follows: The forepart of the vehicle is a four-wheeled truck whose length is approximately 20 feet: to this truck is a two-wheeled trailer, the length of which in many cases exceeds 50 feet.

QUERY: Is the operation of such a vehicle, whose total length is less than 85 feet, but the length of one of the units, to-wit, the trailer, is more than 30 feet, prohibited by the above mentioned section of the Code?”

Section 6290 of the General Code defines the term “vehicle” as used in the penal laws, except as otherwise provided, as follows:

“‘Vehicle’ means everything on wheels or runners, except vehicles operated exclusively on rails or tracks, and vehicles belonging to any police department, municipal fire department, volunteer fire department or salvage company organized under the laws of Ohio or used by such department or company in the discharge of its functions.”

A semi-trailer is defined in Section 6290 of the General Code as follows:

“‘Semi-trailer’ means any vehicle of the trailer type without motive power so designed or used with another and separate motor vehicle that in operation a part of its own weight or that of its load, or both, rests upon and is carried by such other vehicle furnishing the motive power for propelling itself and the vehicle herein referred to.”

From these definitions it appears that the term “vehicle” when used in the penal statutes, includes a semi-trailer. So that, when a semi-trailer is attached to a truck, the two are not considered as one vehicle but the truck and the semi-trailer are considered as two distinct and separate vehicles.

Section 7248-2, in so far as pertinent to your inquiry, provides:

“No vehicle shall be operated upon the inter-county highways or main market roads \* \* \* of a greater length than thirty feet, and no combination of vehicles coupled together shall be so operated whose total length, including load, shall be greater than eighty-five feet \* \* \* ”

From a reading of this section it is not clear whether or not a vehicle of a greater length than thirty feet can be operated upon the highways in a combination of vehicles. Apparently the purpose of this statute was to prevent, as far as possible, the use on the highways of vehicles, of an unusual length, which would tend to interfere with the convenience and safety of other traffic on the highways. It can readily

be seen that if this statute was so interpreted as to permit a vehicle of any length to be operated upon the highways merely because it was in a combination of vehicles, the very purpose of this statute would be defeated. For instance, if in a combination of vehicles one was five feet in length and the other eighty feet in length, it is apparent that such a combination would greatly interfere with the convenience and safety of other vehicles on the highways. While this is a criminal statute and must be strictly construed, nevertheless criminal statutes must be fairly construed so as to carry out the intent and purpose of the Legislature. I am of the view that this statute should be construed so that no vehicle over thirty feet in length may be operated on the inter-county highways or main market roads even though such vehicle is a part of a combination of vehicles.

Specifically answering your inquiry, I am of the opinion that the operation of a truck and semi-trailer, whose total length is less than eighty-five feet but the length of the semi-trailer is greater than thirty feet, on the inter-county highways or main market roads, is a violation of Section 7248-2 of the General Code.

Respectfully,

GILBERT BETTMAN,  
*Attorney General.*

---

603.

APPROVAL, LEASE TO LAND AT TURKEYFOOT LAKE—E. J. VALLEN.

COLUMBUS, OHIO, July 8, 1929.

HON. RICHARD T. WISDA, *Superintendent of Public Works, Columbus, Ohio.*

DEAR SIR:—You recently submitted for my examination and approval a certain lease, in triplicate, executed by you as Superintendent of Public Works, to one E. J. Vallen of Akron, Ohio, by which lease there is leased and demised to said E. J. Vallen for a term of fifteen years a certain parcel of reservoir land, more particularly described as being that parcel lying immediately in front of Lot No. 37, of J. M. Thornton's Turkeyfoot Lake Allotment, as recorded in Plat Book No. 7, page 14, of the records of Summit County, Ohio.

An examination of said lease shows that the execution of this lease is within the authority granted to you by Section 471 and other related sections of the General Code of Ohio, and that said lease has been executed in conformity with said statutory provisions.

The rental reserved in said lease is six per cent upon an assessed valuation of one hundred dollars. Inasmuch as I have no reason to question the correctness of this valuation, and no other reason appearing why said lease should not be approved by me, the same is hereby approved, and my approval is endorsed upon said lease and upon the duplicate and triplicate thereof.

Respectfully,

GILBERT BETTMAN,  
*Attorney General.*