Chapter 02 Salvage Procedures

100 Definitions:

- 1. The term "salvage vehicle" shall mean a motor vehicle which an insurance company obtains from the owner as a result of paying a total loss claim resulting from collision, fire, flood, accident, hail damage, trespass, un-recovered theft, or other occurrence. The provisions of this section shall not apply to a motor vehicle which is ten (10) years old or older with a value of one thousand five hundred dollars (\$1,500) or less, or to a motor vehicle with damage which will require the replacement or repair of five (5) or fewer minor component parts.
- 2. The term "rebuilt vehicle" shall mean a vehicle which has been reconstructed in this state and in the reconstruction process one (1) major or five (5) minor component parts; or, six (6) minor component parts; or, two (2) or more major component parts; or the cowl or firewall; air bags: or both the front end assembly and rear clip are repaired or replaced as a result of collision damage.
- 3. "Salvage Certificate of Title shall" mean a document issued by the Department of Revenue or a salvage vehicle as defined in Section 100, paragraph 1.
- 4. "Junked Certificate of Title" shall mean; a document issued by the Department for a vehicle which has been scrapped, dismantled or destroyed and the owner has surrendered the Mississippi Certificate of Title to the Department in Accordance with Miss. Code Ann. Section 63-21-39, amended.
- 5. The term component parts as pertaining to passenger vehicle as set herein shall mean;
 - a. Major component parts:
 - i. cowl or firewall;
 - ii. front-end assembly;
 - iii. rear clip including roof panel;
 - iv. roof panel when installed separately;
 - v. frame, or any portion thereof, or in the case of a unitized body, the supporting structure which serves as the frame;
 - vi. any combination of five (5) minor component parts;
 - vii. motor or engine (replaced):
 - viii. air bags.
 - b. Minor component parts:
 - i. each door;
 - ii. hood;
 - iii. each fender or quarter panel;
 - iv. deck lid or hatchback;
 - v. each bumper;
 - vi. both t-tops;
 - vii. transmission/transaxle (replaced).
 - c. As used in this section:
 - i. front-end assembly means all of the following: hood, fenders, bumper, radiator supports, and supporting members for such items. In the case of a unitized body, the front-end assembly includes frame support members.
 - ii. Rear-clip means all of the following: roof, quarter panels, trunk lid, floor pan, and the support members of such item.

- 6. Truck, Truck Type or Bus Type Vehicles. A component part shown in paragraph (5)(a) not listed in this section which is common to trucks, truck type vehicle should be listed from (5)(a) if repaired or replaced.
 - a. Major component parts:
 - i. frame or any portion thereof or, in the case of a unitized body, the supporting structure which serves as the frame;
 - ii. cab;
 - iii. cargo compartment floor panel or passenger compartment floor pan;
 - iv. transmission or transaxle (replaced);
 - v. motor or engine (replaced);
 - vi. roof panel:
 - vii. air bags.
 - b. Minor component parts:
 - i. each door:
 - ii. hood:
 - iii. each fender or quarter panel;
 - iv. each bumper;
 - v. tailgate.
- 7. Motorcycle Component parts:
 - a. engine or motor;
 - b. transmission or trans-axle;
 - c. frame:
 - d. front fork; e. crankcase.

101 Insurance Company to Apply for Certificate of Title:

- 1. An insurance company which as a result of paying a total loss claim becomes the owner of a motor vehicle and obtains the insured's certificate of title, shall within seventytwo (72) hours after obtaining said title apply to the Department for a new Certificate of Title, surrendering with its application the current Certificate for Title and odometer disclosure made in the title or in such form as required, including documentation to show if the title applied for is for a salvage vehicle, and include a signed statement on original company letterhead which states: () collision damage; () hail damage; () flood damage; () recovered or () unrecovered theft. If the vehicle sustained damage from collision or other occurrence or is recovered theft, will it require replacement of six (6) minor component parts? () yes; () no?. The insurance company shall staple this statement to the Certificate of Title, and make notation on the face of the Certificate of Title. Such application shall be made by the insurance company in the manner and in such form prescribed and provided by the Department. The provisions of this paragraph shall not apply to a vehicle which is ten (10) years old or older with a value prior to the loss of one thousand five hundred dollars (\$1,500), or less or which will require the replacement of five (5) or fewer minor component parts in the reconstruction process.
- 2. If ownership of a salvage vehicle has not been acquired by an insurer, the owner must surrender the certificate of title for such vehicle to a designated agent of the Department prior to any sale or disposition of such vehicle and not later than thirty (30) days from the date that the vehicle becomes a salvage vehicle.

An insurance company which is authorized to underwrite policies in this state and others as authorized by the Department who acquire ownership of a motor vehicle in this state which it determines not to require application for certificate of title as provided in Section 101, paragraph 1 above, may transfer ownership of said vehicle by executing the space contained on the reverse of the certificate of title reserved for First Reassignment by Licensed Dealer, naming therein the purchaser, who may be the insured, a rebuilder or dismantler. Insurer or others shall attach a signed statement or if the owner is a company, on company letterhead which states () collision damage; () hail damage; () flood damage; () recovered or () unrecovered theft.

103 Department of Revenue to Brand Title:

- 1. There shall be "rebuilt" brand contained in the certificate of title of a motor vehicle other than a motorcycle, issued by the Department where the following are repaired or replaced in the reconstruction process as reflected in the documentation required to be presented by the rebuilder of a vehicle described in a Salvage Certificate of Title issued by this or any other state, or comparable ownership document of a vehicle which is capable of being rebuilt as determined by the document of ownership of said vehicle;
 - a. one (1) major and five (5) minor component parts;
 - b. six (6) or more minor component parts;
 - c. two (2) or more major component;
 - d. cowl or firewall;
 - e. both the front-end assembly and a rear clip.
- 2. There shall be a "rebuilt" brand affixed to the certificate of title of a motorcycle when one (1) component part as set out in Section 100 paragraph 7 herein is replaced to rebuild the motorcycle.
- 3. Brands appearing on titles issued by this state or another which reveal a pertinent fact or facts about a vehicle will be continued on certificates of title issued by this state. The Department may brand a title with "Damage History", "Flood Damage", "Hail Damage", or other brands where appropriate. If vehicle damage is from collision and no more than one (1) major and four (4) minor component parts or no more than five (5) minor component parts, as set out on Section 100 paragraphs 5 and 6, are repaired or replaced in the reconstruction of the vehicle, the new certificate of title shall be free of any brands.

Inspection of a Rebuilt Motor Vehicle Prior to Retitling:

1. The owner/rebuilder of a motor vehicle which is described in a salvage certificate of title shall after reconstruction in this state and before sale of such vehicle present same to the Mississippi Department of Public Safety at the appointed date, time, and place for the purpose of inspection of said rebuilt vehicle, and he shall present his Application for Inspection of Salvage Vehicle, including Salvage Certificate of Title, notarized bills of sale for all major component parts used in the reconstruction process, and invoices for minor component parts used in the reconstruction process, except there shall be no notarization required on invoices. Bills of sale and invoices shall include the name of the person from whom parts were acquired, his address, telephone number, and in addition shall include the year, make, model and the vehicle identification number of the vehicle from which the parts were removed and sold. All such parts shall be described in the Department form (78-021) as part of the application for inspection.

The Department of Public Safety inspection officer shall endorse the application for inspection, or make such notation on said application, which describes why retitling should not occur. Upon successfully passing inspection, the inspector will issue a Completion of Vehicle Inspection form (78-022). The rebuilder shall then make application for certificate of title as owner, surrendering the current title, Application for Inspection of a Salvage Vehicle, Completion of Vehicle Inspection, and proof of ownership of parts used in the rebuilding process. The application for certificate of title shall also include the documentation prescribed in Section 110 paragraphs 1 and 2 hereof.

- 2. The inspection and certification shall include an examination of the vehicle and its parts, which the applicant for inspection has designated as replaced or repaired, to determine that the identification numbers of the vehicle or its parts have not been removed, falsified, altered defaced or destroyed; that the vehicle information is true and correct; and that there are no indications that the vehicle or any of its parts are stolen. Such certification shall not attest to the roadworthiness or safety condition of the vehicle.
- Application for Certificate of Title of Vehicle Titled as Salvage by This State; a Permit to Dismantle; Salvage Certificate; or Like Document Issued by Other Jurisdictions in Accordance With Salvage Laws of Said Jurisdiction:
 - 1. Application for certificate of title shall be made by the owner/rebuilder in the manner provided in Section 104 paragraphs 1 and 2 hereof. A subsequent title of flood or hail damaged vehicle shall be issued with a "Flood Damage" or "Hail Damage" brand affixed. A Salvage Certificate of Title or Certificate of Title last issued by any titling jurisdiction for a motor vehicle which contains a brand or sub brand indicating "NON-REBUILDABLE", "PARTS ONLY", or "JUNK", shall not be titled in this state.
 - 2. Application for certificate of title shall be made by the owner/rebuilder in the manner provided in Section 104 hereof.
- 106 Unlawful to Operate Salvage Vehicle-Exception:

It shall be unlawful to operate a motor vehicle described in a Salvage Certificate of Title upon the roads and highways of this state, except on the day of a scheduled inspection and for the purpose of going to and from the inspection state designated. There shall be no license tag issued for a vehicle described in a salvage title, or described in such similar ownership document issued by another titling jurisdiction.

107 Titling Vehicle Which is Rebuilt but Insurer Failed to Obtain Salvage Title:

If a rebuilder acquires a damaged vehicle for which the insurer or owner did not obtain a salvage title and which is rebuilt in this state, he shall proceed as provided in Section 104 paragraphs 1 and 2. The rebuilder shall thereafter make application for certificate of title in his name as set out in Section 104 paragraphs 1 and 2.

Rebuilder Takes Ownership by Re-assignment of Title in This State:

A rebuilder in this state who takes ownership of a vehicle by reassignment of title by an insurance company shall include with his application for new certificate of title the documentation required above in Section 104 paragraphs 1 and 2; Section 110 paragraphs 1

and 2 except there shall be no Department of Public Safety Completion of Vehicle Inspection form (78-022) attached. The Department may require inspection of any vehicle prior to issuance of a new certificate of title. On such requirement, the rebuilder shall proceed according to Section 104 paragraphs 1 and 2; Section 110 paragraphs 1 and 2, except there shall be no salvage certificate of title attached, but the certificate of title reassigned to the rebuilder shall be attached.

Rebuilder to Obtain New Certificate of Title Prior to Sale:

A new certificate of title shall be applied for and obtained by the owner/rebuilder prior to retail or wholesale sale of a vehicle which he rebuilt in this state, whether ownership was acquired by assignment of title of a salvage vehicle from an insurer or by reassignment of title.

Definition of Repair and Titling Rebuilt Vehicle:

- 1. The term "Repair" as set out shall not include cosmetic repair, such as surface scratches, blemishes, to the painted finish, key dings, minor dents and scrapes to minor component parts when such are documented by color photographs as set out in Section 110 paragraph 2, whether the current title is "Salvage" or has been reassigned to a rebuilder by the insurer.
- 2. The rebuilder shall include with every Form 78-021, Application for Inspection of a Salvage/Rebuilt Vehicle, a minimum of four (4) color photographs of the vehicle in its unrepaired condition so that a Department of Public Safety inspector may view at the same time of the inspection, and such photographs shall be surrendered with the rebuilder's application for inspection. Such photographs shall be made as follows: one (1) from each of four different angles looking from a fender on a line diagonally to the fender on the opposite side and end of the vehicle taken from a distance not more than six (6) feet from the vehicle and which clearly show the back or front, side and top of the vehicle from each angle. The rebuilder shall include other photographs as he deems necessary to show other areas of concern to him.
- 3. If the photographs do not clearly show prior existing damage as claimed, repair of such damage will be counted as one component part for each such part(s) so repaired.

111 (Reserved)

Chapter 02 Salvage Procedures

100 Definitions EFINITIONS:

- 1. _- ___The term "salvage vehicle" shall mean a motor vehicle which an insurance company obtains from the owner as a result of paying a total loss of claim resulting from collision, fire, flood, accident, hail damage, trespass, un-recovered theft, or other occurrence. The provisions of this section shall not apply to a motor vehicle which is ten (10) years old or older with a value of one thousand five hundred dollars (\$1,500) or less, or to a motor vehicle with damage which will require the replacement or repair of five (5) or fewer minor component parts.
- 2. The term "rebuilt vehicle" shall mean a vehicle which has been reconstructed in this state and in the reconstruction process one (1) major or five (5) minor component parts; or, six (6) minor component parts; or, two (2) or more major component parts; or the cowl or firewall; air bags: or both the front end assembly and rear clip are repaired or replaced as a result of collision damage.
- 3. ______ "Salvage Certificate of Title shall" mean <u>a</u> document issued by the <u>Department of RevenueTax Commission</u> or a salvage vehicle as defined in Section 100, paragraph 1.
- 4. <u>The term "jJunked eCertificate of Title</u>" shall mean; an administrative letter a document issued by the <u>DepartmentTax Commission</u> for a vehicle which has been scrapped, dismantled or destroyed and the owner has surrendered the Mississippi Certificate of Title to the <u>DepartmentTax Commission</u> in Accordance with <u>Miss. Code Ann.</u> Section 63-21-39, <u>Miss. Code of 1972</u> amended.
- 5. ____The term component parts as pertaining to passenger vehicle as set herein shall mean;
 - a. ____Major component parts:
 - i. cowl or firewall;
 - ii. front-end assembly;
 - iii. rear clip including roof panel;
 - iv. roof panel when installed separately;
 - v. frame, or any portion thereof, or in the case of a unitized body, the supporting structure which serves as the frame;
 - vi. any combination of five (5) minor component parts;
 - vii. motor or engine (replaced).:
 - viii. air bags.
 - b. Minor component parts:
 - i. each door;
 - ii. hood;
 - iii. each fender or quarter panel;
 - iv. deck lid or hatchback;
 - v. each bumper;
 - vi. both t-tops;
 - vii. transmission/transaxle (replaced).
 - c. As used in this section:
 - i. front-end assembly means all of the following: hood, fenders, bumper, radiator supports, and supporting members for such items. In the case of a unitized body, the front-end assembly includes frame support members.
 - ii. Rear-clip means all of the following: roof, quarter panels, trunk lid, floor pan, and the support members of such item.

- Truck, Truck Type or Bus Type Vehicles. A component part shown in paragraph (5)(a) not listed in this section which is common to trucks, truck type vehicle should be listed from (5)(a) if repaired or replaced.
 - a. Major component parts:
 - i. frame or any portion thereof or, in the case of a unitized body, the supporting structure which serves as the frame;
 - ii. cab;
 - iii. cargo compartment floor panel or passenger compartment floor pan;
 - iv. transmission or trans-axle (replaced);
 - v. motor or engine (replaced);
 - vi. roof panel:
 - vii. air bags.
 - b. Minor component parts:
 - i. each door;
 - ii. hood;
 - iii. each fender or quarter panel;
 - iv. each bumper;
 - v. tailgate.
- 7. ____Motorcycle Component parts:
 - a. engine or motor;
 - b. transmission or trans-axle;
 - c. frame;
 - d. front fork;
 - e. crankcase.
- 101 <u>Insurance NSURANCE</u> Company OMPANY TOto Apply PPLY for FOR Certificate ERTIFICATE of OF Title ITLE:
 - 1. An insurance company which as a result of paying a total loss claim becomes the owner of a motor vehicle and obtains the insured's certificate of title, shall within seventy-two (72) hours after obtaining said title apply to the Department Tax Commission for a new Certificate of Title, surrendering with its application the current Certificate for Title and odometer disclosure made in the title or in such form as required, including documentation to show if the title applied for is for a salvage vehicle, and include a signed statement on original company letterhead which states: () collision damage; () hail damage; () flood damage; () recovered or () unrecovered theft. If the vehicle sustained damage from collision or other occurrence or is recovered theft, will it require replacement of six (6) minor component parts? () yes; () no?. The insurance company shall staple this statement to the Certificate of Title, and make notation on the face of the Certificate of Title. Such application shall be made by the insurance company in the manner and in such form prescribed and provided by the Department Tax Commission. The provisions of this paragraph shall not apply to a vehicle which is ten (10) years old or older with a value prior to the loss of one thousand five hundred dollars (\$1,500), or less or which will require the replacement of five (5) or fewer minor component parts in the reconstruction process.
 - 2. ____If ownership of a salvage vehicle has not been acquired by an insurer, the owner must surrender the certificate of title for such vehicle to a designated agent of the

<u>DepartmentState Tax Commission</u> prior to any sale or disposition of such vehicle and not later than thirty (30) days from the date that the vehicle becomes a salvage vehicle.

102 <u>Insurance NSURANCE</u> Company OMPANY MayAY Re-assign E-ASSIGN Certificate ERTIFICATE of OF Title ITLE in IN Certain ERTAIN Cases ASES:

An insurance company which is authorized to underwrite policies in this state and others as authorized by the DepartmentTax Commission who acquire ownership of a motor vehicle in this state which it determines not to require application for certificate of title as provided in Section 101, paragraph 1 above, may transfer ownership of said vehicle by executing the space contained on the reverse of the certificate of title reserved for First Reassignment by Licensed Dealer, naming therein the purchaser, who may be the insured, a rebuilder or dismantler. Insurer or others shall attach a signed statement or if the owner is a company, on company letterhead which states () collision damage; () hail damage; () flood damage; () recovered or () unrecovered theft.

103 <u>Department of Revenue TAX COMMISSION TOto</u> BrandRAND Title ITLE:

- 1. _____There shall be "rebuilt" brand contained in the certificate of title of a motor vehicle other than a motorcycle, issued by the <u>DepartmentTax Commission</u> where the following are repaired or replaced in the reconstruction process as reflected in the documentation required to be presented by the rebuilder of a vehicle described in a Salvage Certificate of Title issued by this or any other state, or comparable ownership document of a vehicle <u>which is capable of being rebuilt as determined by the document of ownership of said vehicle;</u>
 - a. one (1) major and five (5) minor component parts;
 - b. six (6) or more minor component parts;
 - c. two (2) or more major component;
 - d. cowl or firewall;
 - e. both the front-end assembly and a rear clip.
- 2. ____There shall be a "rebuilt" brand affixed to the certificate of title of a motorcycle when one (1) component part as set out in Section 100 paragraph 7 herein is replaced to rebuild the motorcycle.
- 3. _____Brands appearing on titles issued by this state or another which reveal a pertinent fact or facts about a vehicle will be continued on certificates of title issued by this state. The DepartmentState Tax Commission may brand a title with "Damage History", "Flood Damage", "Hail Damage", or other brands where appropriate. If vehicle damage is from collision and no more than one (1) major and four (4) minor component parts or no more than five (5) minor component parts, as set out on Section 100 paragraphs 5 and 6, are repaired or replaced in the reconstruction of the vehicle, the new certificate of title shall be free of any brands.

104____InspectionNSPECTION of OF aA RebuiltEBUILT MotorOTOR VehicleEHICLE PriorRIOR to TO RetitlingETITLING:

1. ____The owner/rebuilder of a motor vehicle which is described in a salvage certificate of title shall after reconstruction in this state and before sale of such vehicle present same to the Mississippi Department of Public Safety at the appointed date, time, and place for the purpose of inspection of said rebuilt vehicle, and he shall present his

Application for Inspection of Salvage Vehicle, including Salvage Certificate of Title, notarized bills of sale for all major component parts used in the reconstruction process, and invoices for minor component parts used in the reconstruction process, except there shall be no notarization required on invoices. Bills of sale and invoices shall include the name of the person from whom parts were acquired, his address, telephone number, and in addition shall include the year, make, model and the vehicle identification number of the vehicle from which the parts were removed and sold. All such parts shall be described in the Department Tax Commission form (78-021) as part of the application for inspection. The Department of Public Safety inspection officer shall endorse the application for inspection, or make such notation on said application, which describes why retitling should not occur. Upon successfully passing inspection, the inspector will issue a Completion of Vehicle Inspection form (78-022). The rebuilder shall then make application for certificate of title as owner, surrendering the current title, Application for Inspection of a Salvage Vehicle, Completion of Vehicle Inspection, and proof of ownership of parts used in the rebuilding process. The application for certificate of title shall also include the documentation prescribed in Section 110 paragraphs 1 and 2 hereof.

- The inspection and certification shall include an examination of the vehicle and its parts, which the applicant for inspection has designated as replaced or repaired, to determine that the identification numbers of the vehicle or its parts have not been removed, falsified, altered defaced or destroyed; that the vehicle information is true and correct; and that there are no indications that the vehicle or any of its parts are stolen. Such certification shall not attest to the roadworthiness or safety condition of the vehicle.
- 105 <u>Application PPLICATION</u> <u>for FOR</u> <u>Certificate ERTIFICATE</u> <u>of OF</u> <u>TitleITLE</u> <u>of OF</u>

 Vehicle EHICLE <u>TitledITLED</u> <u>as AS</u> <u>Salvage ALVAGE</u> <u>by BY</u> <u>This HIS</u> <u>State TATE</u>; <u>aA</u>

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 <u>or OR</u> <u>Like IKE</u> <u>Document OCUMENT</u> <u>Issued SSUED</u> <u>by BY</u> <u>Other THER</u>

 <u>Jurisdictions URISDICTIONS</u> <u>in IN</u> <u>Accordance CCORDANCE</u> <u>With ITH</u> <u>Salvage ALVAGE</u>

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 - 2. ____Application for certificate of title shall be made by the owner/rebuilder in the manner provided in Section 104 hereof.
- 106 <u>UnlawfulNLAWFUL</u> <u>toTO</u> <u>OperatePERATE</u> <u>SalvageALVAGE</u> <u>VehicleEHICLE-ExceptionXCEPTION</u>:

It shall be unlawful to operate a motor vehicle described in a Salvage Certificate of Title upon the roads and highways of this state, except on the day of a scheduled inspection and for the purpose of going to and from the inspection state designated. There shall be no license tag issued for a vehicle described in a salvage title, or described in such similar ownership document issued by another titling jurisdiction. 107 ___TitlingFTLING VehicleEHICLE WhichHICH is IS RebuiltEBUILT butBUT InsurerNSURER FailedAILED to TO ObtainBTAIN SalvageALVAGE TitleFTLE:

If a rebuilder acquires a damaged vehicle for which the insurer or owner did not obtain a salvage title and which is rebuilt in this state, he shall proceed as provided in Section 104 paragraphs 1 and 2. The rebuilder shall thereafter make application for certificate of title in his name as set out in Section 104 paragraphs 1 and 2—.

108 <u>RebuilderEBUILDER</u> TakesAKES OwnershipWNERSHIP <u>byBY</u> ReEassignmentASSIGNMENT of OF TitleITLE in IN This HIS State TATE:

A rebuilder in this state who takes ownership of a vehicle by reassignment of title by an insurance company shall include with his application for new certificate of title the documentation required above in Section 104 paragraphs 1 and 2; Section 110 paragraphs 1 and 2 except there shall be no Department of Public Safety Completion of Vehicle Inspection form (78-022) attached. The Department Tax Commission may require inspection of any vehicle prior to issuance of a new certificate of title. On such requirement, the rebuilder shall proceed according to Section 104 paragraphs 1 and 2; Section 110 paragraphs 1 and 2, except there shall be no salvage certificate of title attached, but the certificate of title reassigned to the rebuilder shall be attached.

109 Rebuilder EBUILDER to TO Obtain BTAIN New EW Certificate ERTIFICATE of OF Title ITLE Prior RIOR to TO Sale ALE:

A new certificate of title shall be applied for and obtained by the owner/rebuilder prior to retail or wholesale sale of a vehicle which he rebuilt in this state, whether ownership was acquired by assignment of title of a salvage vehicle from an insurer or by reassignment of title.

- 110 <u>Definition EFINITION of OF Repair EPAIR and AND Titling ITLING Rebuilt EBUILT</u> Vehicle EHICLE:
 - 1. _____The term "Repair" as set out shall not include cosmetic repair, such as surface scratches, blemishes, to the painted finish, key dings, minor dents and scrapes to minor component parts when such are documented by color photographs as set out in Section 110 paragraph 2, whether the current title is "Salvage" or has been reassigned to a rebuilder by the insurer.
 - 2. _____The rebuilder shall include with every Form 78-021, Application for Inspection of a Salvage/Rebuilt Vehicle, a minimum of four (4) color photographs in the manner herein after described, using State Tax Commission Form 78-021, of the vehicle in it's unrepaired condition so that a Department of Public Safety inspector may view same at the time of the inspection, and such photographs shall be surrendered with the rebuilder's application for certificate of title whereby the Title Bureau files will contain detail information of the vehicle in it's unrepaired condition so that a Department of Public Safety inspector may view at the same time of the inspection, and such photographs shall be surrendered with the rebuilder's application for inspection. Such photographs shall be made as follows: one (1) from each of four different angles looking from a fender on a line diagonally to the fender on the opposite side and end

of the vehicle taken from a distance not more than six (6) feet from the vehicle and which clearly show the back or front, side and top of the vehicle from each angle. The rebuilder shall include other photographs as he deems necessary to show other areas of concern to him. Pictures shall be made as prescribed in the Tax Commission form and glued to State Tax Commission Form 78 021 in the order according to the labels for each picture. Each picture shall be no more than four (4) inches wide and three (3) inches in height showing the vehicle length in the width of the photograph. The rebuilder shall include other photographs as he deems necessary to show other areas of concern to

3. If the photographs do not clearly show prior existing damage as claimed, repair of such damage will be counted as one component part for each such part(s) so repaired.

111 (Reserved)