

partment, or his designated representative, as to any assessment required to be made by the Department under Section 13(b), Article 81, 1957 Code, provided:

- (1) The taxpayer has filed a written protest as provided in Regulation 2(b); and
- (2) the taxpayer requests such a hearing in the written protest or makes a request in writing filed within five days after such protest.

REGULATION NO. 4

Real estate assessed in the name of a State or national bank or trust company as trustee, where the beneficial interest is in one or more other banks or trust companies who are obligated to pay the taxes thereon, shall be deductible from the share assessment of the latter, in proportion to the beneficial interests therein.

REGULATION NO. 5

On and after January, 1951, the record legal title of any land on which poultry is raised to the extent not exempt by law, shall be treated as the owner of the poultry raised thereon and chargeable with the personal property taxes on the same. Any person who, pursuant to this regulation, is treated as the owner of property owned by another person and pays taxes thereon, shall, unless otherwise provided by private contract, express or implied, in fact or in law, have a right to indemnity from the owner and have a lien thereon for such taxes while it remains in his possession or control.

REGULATION NO. 6

The individual holding the position of Chief Clerk of this Department shall in such capacity perform the duties and have the powers of the Director in the absence, but only in the absence, of the Director.

REGULATION NO. 7

(a) The Director hereby delegates to the individual holding the position of Chief Clerk, or such other person as the Director may from time to time designate, the authority to certify the existence and proper recordation with this Department of all corporate charters or other corporate papers which have been recorded with it or which have been filed with it.

(b) The Director hereby delegates to the individual holding the position of Assessor in charge of the distribution and records division, the authority to certify all assessments of property made by the Department to the proper counties and cities as required by law.

(c) The Director hereby delegates to the individual holding the position of Assessor in charge of foreign corporations the authority to certify all papers relating to foreign corporations as authorized to be certified by law.

REGULATION NO. 8

Where title to personal property is in one person and possession or