

JURISDICTION: OKLAHOMA TAX COMMISSION - DECISION
CITE: 98-10-13-004 / NOT PRECEDENTIAL
ID: SJ980024
DATE: 10-13-98
DISPOSITION: REVOKED
TAX TYPE: MOTOR VEHICLE REGISTRATION / TITLE
APPEAL: NO APPEAL TAKEN

FINDINGS OF FACT AND CONCLUSIONS OF LAW

Upon review of the record of the show cause proceedings and the exhibits received into evidence, the undersigned finds:

1. On July 10, 1998, Certificate of Title No. XXXF, referred to as the "F" title, was issued to PROTESTANT, on the vehicle in question. The type of title was a transfer title issued upon surrender of the assigned D title.

2. Prior to the issuance of the F title to Protestant, and on July 9, 1998, Certificate of Title No. XXXE, referred to as the "E" title, was issued to MR. "E" or MS. "E" on the vehicle in question. The type of title was a duplicate title issued upon presentment of an Application for Duplicate Certificate of Title signed by MS. "E". No reason was reported for requiring the duplicate title.

3. On February 6, 1998, Certificate of Title No. XXXD, referred to as the "D" title, was issued to MR. "E" or MS. "E". The type of title was a transfer title issued upon surrender of the assigned C title.

4. On or about July 23, 1998, after receiving a request from MS. "E" for the revocation of the F title, the Division referred the referenced cause to the Office of the Administrative Law Judges for purposes of scheduling a show cause hearing pursuant to 47 O.S. 1991, §1106 and 68 O.S. 1991, §212.

5. Notice of and the reason for the hearing was properly given to Protestant.

6. Protestant neither appeared at the hearing scheduled in this cause for September 8, 1998, nor responded to the notice thereof.

7. The Division argues that as custodian of the records it does not determine ownership of a vehicle, but merely accepts the information presented and as such, an error or omission was made in issuing the F title to Protestant as a transfer title.

CONCLUSIONS OF LAW

WHEREFORE, premises considered, the undersigned concludes as a matter of law that jurisdiction over the parties and subject matter of this proceeding is vested in the Tax Commission, 47 O.S. 1991, §1106 and 68 O.S. 1991, §212; that the Oklahoma Vehicle and Registration Act, 47 O.S. 1991, § 1101 *et seq.*, was not enacted for the purpose of determining the ownership of a vehicle for which a license is to be obtained, ***Lepley v. State of Oklahoma***, 69 Ok. Cr. 379, 103 P.2d 568 (1940); that the revocation of a certificate of title is not a positive determination of ownership of title to the vehicle, *Id.*; that the Tax Commission is merely a custodian of the records required to file and index certificates of title so that "at all times it is possible to trace title to the vehicle designated," 47 O.S. 1991, §1107; that the Tax Commission upon determination that an Applicant is not entitled to register and title a vehicle may at any time refuse to issue or revoke the registration and certificate of title, 47 O.S. 1991, §1106; and that in this cause, based on the facts presented and for the limited purpose of tracing title to the vehicle in question, the F title to the vehicle in question was erroneously issued to Protestant. Specifically, prior to the issuance of the F title upon surrender of the assigned D title, the duplicate E title had been issued to MR. "E" or MS. "E".

DISPOSITION

THEREFORE, IT WAS ORDERED, ADJUDGED, AND DECREED that the Registration and Certificate of Title No. XXXF, issued to PROTESTANT, on the 1980 Chevrolet, Vehicle Identification No. ZZZ, should be and the same WAS hereby revoked.

OKLAHOMA TAX COMMISSION

CAVEAT: This decision was **NOT** deemed precedential by the Commission. This means that the legal conclusions are not generally applicable or are limited in time and/or effect. Non-precedential decisions are not considered binding upon the Commission. Thus, similar issues may be determined on a case-by-case basis.