

**JURISDICTION:** OKLAHOMA TAX COMMISSION - DECISION  
**CITE:** 1999-11-09-006 / NOT PRECEDENTIAL  
**ID:** SJ990058  
**DATE:** 11-09-99  
**DISPOSITION:** REVOCATION DENIED  
**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 August 29, 1996, Certificate of Title No. ZZZK, referred to as the "K" title, was issued to MR. "K" on the vehicle in question. The "K" title was issued upon presentment of information showing MR. "K" acquired title to the vehicle pursuant to a Title 42 sale. The Notice of Sale and Return of Sale reports that the vehicle would be and was offered at public sale on August 4, 1996, and actually sold to MR. "K" on August 4, 1996.

(2) On or about August 12, 1999, MR. ANONYMOUS, father of one of the previous record owners of the vehicle, filed a request for revocation of the "K" title. In the letter, MR. ANONYMOUS questioned the legality of the Title 42 sale stating that the vehicle in question was and has been in his possession since June 22, 1996, and that as of January 16, 1996, JOHN DOE was deceased.

(3) At the hearing, MR. ANONYMOUS also questioned the fact that the real property where the vehicle was stored was owned by another individual and that he was given permission to remove the vehicle by MR."R" and MR. "S", two of the individuals that operated the vehicle out of the location where it was stored.

(4) MR. "K" testified that he and MR. "R" had a verbal lease for the premises and that he and MR."R" subleased the area to other individuals. He stated that JOHN DOE, Sr., the record owner of the vehicle at the time, owed him back rent. He also stated that he originally initiated Title 42 action against the vehicle on June 19, 1996, but because of some legal flaws in the documentation, reinitiated the action on July 23, 1996. He also testified that MR. "R" was not present when MR. ANONYMOUS took the vehicle and that MR. "S" did not have permission to allow MR. ANONYMOUS to take the vehicle.

**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, the "K" title should not be revoked.

**DISPOSITION**

THEREFORE, IT WAS ORDERED, ADJUDGED, AND DECREED that the Registration and Certificate of Title No. ZZZK issued to MR. "K" on a 1981 Mack Truck, Vehicle Identification No. XXX, should not be 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.