JURISDICTION: **OKLAHOMA TAX COMMISSION - DECISION**
CITE: **2000-09-07-005 / NOT PRECEDENTIAL**
ID: **UP990001**
DATE: **09-07-00**
DISPOSITION: **DENIED**
TAX TYPE: **UNCLAIMED PROPERTY**
APPEAL: **NO APPEAL TAKEN**

FINDINGS OF FACT AND CONCLUSIONS OF LAW

NOW on this 31st day of July, 2000, the above styled and numbered cause comes on for decision pursuant to 60 O.S. 1991, § 675(a) and *Oklahoma Administrative Code* 710:1-5-38. Claimant represents herself. The Unclaimed Property Section of the Account Maintenance Division ("Division") is represented by AN Assistant General Counsel, General Counsel's Office of the Oklahoma Tax Commission.

A *Scheduling Order* was issued on May 5, 1999, directing the parties to file by dates certain, the information and documentation to be considered in rendering the decision, and position letters in support of their respective positions. The Division complied with the *Scheduling Order*; however, Claimant did not.

The Division recommends that Claimant's claim to the unclaimed property be denied for the reason of Claimant's failure to establish her claim to the unclaimed property.

FINDINGS OF FACT

1. The Oklahoma Tax Commission holds property in the name of LISTED OWNER in the amount of $260.79. The ANONYMOUS County District Court Clerk reported the unclaimed funds, pursuant to a Report of Unclaimed Property ("Report"), by identification number Judgment XX-XX-XXX. No address or social security number was reflected on the Report for LISTED OWNER.

2. By letter dated January 5, 1999, Claimant inquired of the Division if any unclaimed property was held in the name of her father.

3. The Division, by letter dated January 20, 1999, indicated receipt of Claimant's inquiry and requested as follows:

> A copy of death certificate of THE LISTED OWNER.
>
> A copy of your driver's license.
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> A copy of your social security card or any document verifying your social security number.

A certified copy of Letters of Administration, Letters Testamentary, or Decree of Distribution of the estate of THE LISTED OWNER determining claimant's entitlement to unclaimed property or a signed affidavit by the claimant stating claimant's entitlement to unclaimed property; claimant's relationship with the decedent; reason(s) for unavailability of probate documents; and that the claimant will indemnify the State for any loss, including attorney fees, should another claimant assert a superior right to the property.

Any document verifying the owner did business with ANONYMOUS COUNTY DISTRICT COURT CLERK, ANYTOWN OKLAHOMA.

Copy of LISTED OWNER'S will, if no probate.

4. Claimant has provided documentation in support of the claim including her OUT OF STATE driver's license, YMCA membership card and birth certificate and the social security card, contractor's license, birth and death certificate of her father. Claimant further provided an affidavit claiming entitlement to the unclaimed property at issue as the only heir of CLAIMANT'S FATHER.

5. The Division, by letter dated April 14, 1999, denied the claim for the reason of her failure to provide documentation requested in Division's letter dated January 20, 1999.

6. Claimant protested the Division's denial.

CONCLUSIONS OF LAW

1. Jurisdiction over the parties and subject matter of Claimant's protest to the Division's denial of its claim to the unclaimed property held by the Tax Commission in the name of the listed owner is vested in the Tax Commission. 60 O.S. 1991, § 675(a).

2. All funds received by the Tax Commission under the provisions of the Uniform Unclaimed Property Act, including the proceeds from the sale of the abandoned property, shall be deposited in the unclaimed property fund, the principal of which constitutes a trust fund for persons claiming any interest in the property delivered to the Tax Commission. 60 O.S. 1991, § 668. The person claiming an interest in any property valued at Fifty Dollars ($50.00) or more delivered to the Tax Commission may file a claim on a prescribed and verified form. 60 O.S. 1991, § 674(a). Claimant filed a claim to the property held by the Tax Commission for owner.

3. The Oklahoma Tax Commission may only pay claims of those people establishing a valid claim, 60 O.S. 1991, § 671, and who are legally entitled to the property claimed. In this regard, Claimant has not established a valid claim to the property. Claimant has been unable to produce any proof that her father is the same person as the listed owner.

4. The claim should be denied.

DISPOSITION

Based on the foregoing the protest to the denial of the claim of CLAIMANT to the unclaimed property held by the Tax Commission in the name of THE LISTED OWNER should be denied.

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.