JURISDICTION: **OKLAHOMA TAX COMMISSION - DECISION**
CITE: **2000-10-31-004 / NOT PRECEDENTIAL**
ID: **SJ0000005**
DATE: **10-31-00**
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 proceedings, including the exhibits received into evidence, the undersigned finds:

(1) That on August 10, 1999, Certificate of Title No. XXXXXXXXXXXX, referred to as the "original" title, was issued to COMPANY ONE, ANYTOWN, Oklahoma, on the vehicle in question. The "original" title was issued upon presentment of an application for Oklahoma certificate of title for a vehicle, an ownership affidavit, and a notarized bill of sale. The ownership affidavit was signed by MRS. "A" of COMPANY ONE, reporting that the vehicle in question was granted and conveyed to her on or about June 29, 1999. The bill of sale reported that COMPANY TWO, OUT OF STATE, sold the mobile home in question to COMPANY ONE of ANYTOWN, Oklahoma, on June 29, 1999. The bill of sale was signed by MR. "D".

(2) That on or about July 13, 2000, AN EMPLOYEE of the MYCITY Tag Office, MYCITY, Oklahoma, filed a letter on behalf of MR. "C", ANYTOWN, Oklahoma, requesting revocation of the "original" title. The letter reported that the trailer had been reported stolen by MR. "C" and requested a revocation hearing to resolve the matter.

(3) At the hearing, MR. "C" testified on behalf of Applicant, as follows:

(a) That he had purchased the mobile home in January, 1999, and had attempted to remove the mobile home from the mobile home park numerous times, but was unable to do so due to the rains in the area and the mobile home being buried in the mud. He provided a copy of a notarized OUT OF STATE Certificate of Title No. XXXXXXXX showing on the "First Re-assignment by Licensed Dealer" that DEALER HOMES, INC., Dealer No. Z-ZZZZ, transferred the title to COMPANY ONE or MR. "C", ANYTOWN, Oklahoma, on January 29, 1999.

(b) That he had paid lot rent during the time he could not remove the mobile home from the park; some by cash, some by check. However, he stated that he had no receipts for his lot rent payments, but did have some cancelled checks.

(c) That on his sixth attempt to retrieve the mobile home, the trailer was gone and he reported it stolen to the police department OUT OF STATE. He later learned that the mobile home was picked up by MR. "D" of CITYONE, Oklahoma, and attempted to phone him, but never spoke with him.

(d) That after a period of time, he went to the tag office with his OUT OF STATE title and the mobile home was traced to COMPANY ONE. The vehicle was then reported stolen to THE County Sheriff's office, ANYTOWN, Oklahoma. He also went to COMPANY ONE and talked with them, but received no satisfaction concerning his inquiry.

(e) That after waiting six weeks to two months, Applicant went back to the tag agency and they submitted his application for the revocation of the title and his request for a hearing in the matter.

(f) That he had received a certified letter from MRS. "B", wanting to know when he would get the mobile home and stating that if he did not get it by a certain date, she would file to take the trailer. He testified that he called MRS. "B" upon receipt of the certified letter concerning the weather and the problems he had in attempting to retrieve the mobile home. He stated that MRS. "B" said she understood and would charge him half rent for the space until he got it picked up. She asked when he was coming after the trailer and he advised her as soon as he could. He stated that he went to pick up the trailer within two weeks of this conversation, but the trailer was gone.

(4) That at the hearing, no witness was called on behalf of Respondent, but the following documents were offered and admitted into evidence:

(a) An affidavit of THE MANAGER of COMPANY TWO, stating that MR. "C" owned a mobile home parked in the COMPANY TWO Mobile Home Park OUT OF STATE; that MR. "C" failed to pay the rent when due for a period of in excess of four months and failed to remove the home as promised; that upon MR. "C"'s failure to comply with the agreement and pay the lot rent, he sent a demand by certified mail, as required by law; that said demand was delivered as evidenced by a return receipt card and by a phone call from MR. "C" acknowledging receipt of the demand; that after statutory response time had passed, he had the trailer impounded and it was subsequently transferred to MR. "D".

(b) A copy of a return receipt card addressed to MR. "C" and signed by his wife, MRS. "C", for Article No. XXXXXXXXXX.

(c) A copy of an invoice dated June 1, 1999, from COMPANY TWO to MR. "C", regarding a 1976 mobile home, showing monthly rent in the amount of $125.00 due for March, April, May, and June, 1999, and a charge for $150.00 due for cleaning the lot. The invoice also stated that a certified letter was sent to MR. "C" on May 6, 1999, and that MR. "D" was given permission to move the mobile home from the park and impound it. MR. "C" testified at the hearing that he had received two certified letters from COMPANY TWO, but that it was not this one.

(5) That at the hearing, MS. ADMINISTRATOR-Title (Motor Vehicles and Boats), Motor Vehicle Division, testified on behalf of the Division, as follows:

(a) That on July 17, 2000, and August 28, 2000, the Division checked NCIC (National Crime Investigation Center) Stolen Records System regarding the report that the vehicle in question was stolen. On both dates, the system did not show the mobile home as reported stolen.

(b) That all records were in order for issuance of the "original" title.

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 "original" title should not be revoked.

THEREFORE, IT IS ORDERED, ADJUDGED, AND DECREED that the Registration and Certificate of Title No. XXXXXXXXXXXX issued to COMPANY ONE on a 1976 Bellevista Mobile Home, 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.