

JURISDICTION: OKLAHOMA TAX COMMISSION - DECISION
CITE: 2001-05-03-014 / NOT PRECEDENTIAL
ID: SJ010003
DATE: 05-03-01
DISPOSITION: REVOKED
TAX TYPE: MOTOR VEHICLE TITLE
APPEAL: NO APPEAL TAKEN

ORDER REVOKING REGISTRATION AND CERTIFICATE OF TITLE

NOW on this 29th day of March, 2001, the above styled and numbered cause comes on for decision pursuant to a Notice to Show Cause Hearing held on March 14, 2001. Respondent appears pro se. The Motor Vehicle Division of the Tax Commission (hereinafter "Division") is represented by AN Assistant General Counsel, General Counsel's Office of the Tax Commission.

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

(1) That on or about February 5, 2001, Certificate of Title No. XXXXXXXXXXXXXXX, referred to as the "F" title, was issued to ANONYMOUS, on the vehicle in question. The type of title issued was a "duplicate title" issued upon presentment of an Application for Duplicate Certificate of Title signed by MS. X. The reported reason for requiring the duplicate title was that title to the vehicle was "Stolen."

(2) That on or about February 6, 2001, Certificate of Title No. ZZZZZZZZZZZZZZ, referred to as the "G" title, was issued to RESPONDENT, on the vehicle in question. The type of title was a transfer title issued upon surrender of the "E" title, bearing the signature of "MRS. Y"

(3) That testimony at the hearing indicates that the signature on the surrendered "E" title is **not** that of MRS. Y.

(4) THE Supervisor-Titles (Motor Vehicles and Boats), Motor Vehicle Division, testified that the records of the Tax Commission concerning the issuance of the "F" title were in order, and that the "G" title should not have been issued upon surrender of the "E" title.

(5) That notice of and the reason for the hearing was properly given to Respondent.

(6) That Respondent neither appeared at the show cause hearing nor responded to the notice thereof.

(7) That 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 "G" 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, the "G" title was erroneously issued.

DISPOSITION

THEREFORE, IT IS ORDERED, ADJUDGED, AND DECREED that the Registration and Certificate of Title No. *ZZZZZZZZZZZZZZ* issued to RESPONDENT on the 1987 Pontiac, Vehicle Identification No. 0000000000000000, should be and the same is 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.