

JURISDICTION: OKLAHOMA TAX COMMISSION - DECISION
CITE: 2001-12-13-003 / NOT PRECEDENTIAL
ID: SJ010010
DATE: 12-13-01
DISPOSITION: REGISTRATION REVOKED
TAX TYPE: MOTOR VEHICLE REGISTRATION
APPEAL: NO APPEAL TAKEN

FINDINGS OF FACT AND CONCLUSIONS OF LAW

NOW on this 13th day of November, 2001, the above styled and numbered cause comes on for decision pursuant to a Notice to Show Cause Hearing held on November 1, 2001. Respondents appear 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 December 1, 1998, Certificate of Title No. XXXXXXXXXXXXXH, referred to as the "H" title, was issued to RESPONDENTS on the vehicle in question, listing XYZ Corporation as lien holder. The type of title was a "transfer" title issued upon surrender of the "G" title, bearing the signature of the seller.

(2) That on or about January 31, 2001, Certificate of Title No. XXXXXXXXXXXXXI, referred to as the "I" title, was issued to RESPONDENTS on the vehicle in question, listing XYZ Corporation as lien holder. The type of title was a "duplicate" title issued upon presentment of an Application for Duplicate Certificate of Title signed by RESPONDENT. The reported reason for requiring the duplicate title was that the original title was misplaced and could not be found.

(3) That on or about February 27, 2001, Certificate of Title No. XXXXXXXXXXXXXI, referred to as the "I" title, was surrendered to the State of Colorado, upon receipt of documentation from the Motor Vehicle Division-Department of Revenue-Title Section, Denver, Colorado, confirming that the vehicle in question was titled in that state.

(4) That on or about March 30, 2001, Certificate of Title No. XXXXXXXXXXXXXJ, referred to as the "J" title, was issued to RESPONDENTS on the vehicle in question, listing ANONYMOUS Bank as lien holder. The type of title was an "add lien" title issued upon presentment of the "H" title showing ANONYMOUS Bank as lien holder and a lien release from XYZ Corporation.

(5) That on or about September 14, 2001, RESPONDENTS filed a letter requesting revocation of the "J" title so that the circumstances surrounding the title could be rectified.

(6) That at the hearing THE Administrator-Titles (Motor Vehicles and Boats), Motor Vehicle Division, testified that the records of the Tax Commission concerning the issuance of the "J" title were not in order and that the "J" title should not have been issued upon surrender of the "H" title for the reason that an "I" title had been issued and subsequently surrendered to the State of Colorado. She further testified that ANONYMOUS Bank is holding the Colorado title issued on February 6, 2001, has supplied a lien release for the lien filed on the "J" title and will file their lien on the newly issued Oklahoma title once the "J" title is revoked. She further stated that by revoking the "J" title the Tax Commission can rectify its records on the vehicle in question utilizing the Colorado title.

(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 "J" 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 "J" title was erroneously issued.

DISPOSITION

THEREFORE, IT IS ORDERED, ADJUDGED, AND DECREED that the Registration and Certificate of Title No. XXXXXXXXXXXXXJ, issued to RESPONDENTS on the 1995 Vehicle 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.