

JURISDICTION: OKLAHOMA TAX COMMISSION - DECISION
CITE: 2002-05-16-013 / NOT PRECEDENTIAL
ID: SJ020003
DATE: 05-16-02
DISPOSITION: REVOKED
TAX TYPE: MV REGISTRATION / TITLE
APPEAL: NO APPEAL TAKEN

FINDINGS OF FACT

NOW on this 19th day of April, 2002, the above styled and numbered cause comes on for decision pursuant to a Notice to Show Cause Hearing held on April 10, 2002. Respondents A, B, AND C 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 October 21, 1997, Certificate of Title No. OOOOOOOOOOOO, referred to as the "Original" title, was issued to A and/or B ANONYMOUS on the vehicle in question. The type of title was an "original" title issued upon presentment of a Manufacturer's Statement of Original and an Application for Oklahoma Certificate of Title.

2. That on or about December 7, 1999, Certificate of Title No. AAAAAAAAAAAAAA, referred to as the "A" title, was issued to A and B RESPONDENTS, on the vehicle in question. The type of title was a "transfer" title issued upon presentment of the "Original" title signed by "ANONYMOUS" as Seller and A RESPONDENT as Buyer.

3. That on or about February 5, 2002, Certificate of Title No. BBBBBBBBBBBBBB, referred to as the "B" title, was issued to A and B RESPONDENTS, on the vehicle in question. The type of title was a "duplicate" title issued upon presentment of an Application for Duplicate Certificate of Title signed by A RESPONDENT. The reported reason for requiring the duplicate title was that title to the vehicle was "lost original."

4. That on or about February 25, 2002, Certificate of Title No. CCCCCCCCCCCCCC, referred to as the "C" title, was issued to A and B RESPONDENTS, on the vehicle in question. The type of title was a "duplicate" title issued upon presentment of the "A" title signed by X, as Buyer, and A AND B RESPONDENTS, as Sellers, and notarized on September 7, 2001. The names of all parties had been marked out. An Application for Duplicate Certificate of Title signed by A AND B RESPONDENTS was also presented. No reported reason was given for requiring the duplicate title.

5. That on or about February 26, 2002, Certificate of Title No. DDDDDDDDDDDDDD, referred to as the "D" title, was issued to Y, on the vehicle in question. The type of title was a "transfer" title issued upon presentment of the "B" title signed by Y as Buyer and A AND B RESPONDENTS as Sellers.

6. That on or about February 28, 2002, A RESPONDENT filed a letter requesting revocation of the "B", "C," and "D" titles, to resolve the circumstances surrounding the titles.

7. At the hearing, A RESPONDENT testified as follows:

- a. That he had originally sold the vehicle in question to X and signed the "A" title over to him.
- b. That he signed an Application for Duplicate Certificate of Title when he was advised by Z that he bought the vehicle and was going to repair it but needed to apply for a lost title.
- c. That when he received the duplicate title, he and B RESPONDENT signed the title and mailed it to Z.
- d. That he reapplied for a duplicate title when he was informed the vehicle in question had not been sold to anyone by X. He further stated that he had requested a hold be placed on the vehicle so that no further titles could be issued until the matter was resolved.

8. That at the hearing, Y testified as follows:

- a. That he purchased the vehicle in question from X but that he did not receive a "bill of sale" or a "signed title" at the time of the sale.
- b. That when he tried to get the proper documentation for change of title, he learned that X had not had the title changed over into his name and, by this time, was incarcerated.
- c. That he then asked his father-in-law, Z, to help him get a proper title, at which time Z asked for assistance from RESPONDENT A.

9. That at the hearing THE Supervisor FOR THE Motor Vehicle Division testified that the request for a hold on the vehicle record was received after all titles in question had been issued. She further testified that the records of the Tax Commission concerning the issuance of the "B," "C," and "D" titles were not in order for the following reasons:

- a. That the "B" title should not have been issued upon presentment of an Application for Duplicate Certificate of Title for the reason that the signature of both title holders, A AND B RESPONDENTS, had not been obtained.
- b. That the "C" title should not have been issued upon surrender of the "A" title and presentment of an Application for Duplicate Certificate of Title for the reason that a "B" title existed which was not valid in the first place.
- c. That the "D" title should not have been issued upon surrender of the "B" title for the reason that a "C" title had been issued.

- 10. 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 "B," "C," and "D" titles.

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, Section 1106 and 68 O.S. 1991, Section 212; that the Oklahoma Vehicle and Registration Act, 47 O.S. 1991, Section 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, Section 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, Section 1106; that when an Oklahoma title is issued to more than one (1) person and the word "and" is used to designate ownership, all parties must execute the assignment, otherwise the assignment is invalid, Rule 710:60-5-4(a) of the Oklahoma Administrative Code; and that in this cause, based on the facts presented, the "B," "C," and "D" titles were erroneously issued.

DISPOSITION

THEREFORE, IT IS ORDERED, ADJUDGED, AND DECREED that the Registration and Certificate of Title No. BBBBBBBBBBBBBB issued to A AND B RESPONDENTS, the Registration and Certificate of Title No. CCCCCCCCCCCC issued to A AND B RESPONDENTS, and the Registration and Certificate of Title No. DDDDDDDDDDDDD issued to Y on the 1997 VEHICLE, Vehicle Identification No. XXXXXXXXXXXXXXXXXXXX, should be and the same are 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.