

JURISDICTION: OKLAHOMA TAX COMMISSION - DECISION
CITE: 2002-08-13-014 / NOT PRECEDENTIAL
ID: SJ020002
DATE: 08-13-02
DISPOSITION: REVOKED
TAX TYPE: MV REGISTRATION / TITLE
APPEAL: NO APPEAL TAKEN

FINDINGS OF FACT

NOW on this 21st day of June, 2002, the above styled and numbered cause comes on for decision pursuant to a Notice to Show Cause Hearing held on May 23, 2002. Respondent is represented. Applicant 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 April 5, 1996, Certificate of Title No. CCCCCCCCCCCCCC, referred to as the "C" title, on a 1988 Pontiac, Vehicle Identification No. XXXXXXXXXXXXXXXXXXXX, was issued to "ANONYMOUS". The type of title was a transfer title issued upon surrender of the "B" title bearing the signature of [P] "ANONYMOUS" (one of the possible sellers) . A copy of Oklahoma Driver License No. 999999999 issued to [P] "ANONYMOUS" was also presented. The driver's license bears the signature of "ANONYMOUS".

(2) That on or about December 26, 2001, Certificate of Title No. DDDDDDDDDDDDDDD, referred to as the "D" title, on a 1988 Pontiac, Vehicle Identification No. XXXXXXXXXXXXXXXXXXXX, was issued to "ANONYMOUS". The type of title was a duplicate title issued upon presentment of an Application for Duplicate Certificate of Title signed by "ANONYMOUS", Driver License Number 888888888. No reason was given for requiring the duplicate title.

(3) That on or about February 4, 2002, Certificate of Title No. EEEEEEEEEEEEEEE, referred to as the "E" title, on a 1988 Pontiac, Vehicle Identification No. XXXXXXXXXXXXXXXXXXXX, was issued to [C] "ANONYMOUS". The type of title was a transfer title issued upon surrender of the "D" title bearing the signature of "ANONYMOUS".

(4) That at the hearing Applicant, [P] "ANONYMOUS", testified that the vehicle in question did not belong to [C] "ANONYMOUS"; that the "D" and "E" titles were not valid because he had not applied for them; and that Respondent falsely used the name of "ANONYMOUS" in obtaining the "D" and "E" titles. He further testified that the Oklahoma driver's license issued to him bears the signature of "ANONYMOUS", whereas the Oklahoma driver's license issued to Respondent bears the signature of [C] "ANONYMOUS".

(5) That at the hearing Respondent, [C] "ANONYMOUS" testified that the vehicle in question had been given to him by his mother and that his name was also "ANONYMOUS", which he used to obtain the duplicate and transfer titles.

(6) That at the hearing A Supervisor FOR THE Motor Vehicle Division testified that only the record title holder may make an application for duplicate certificate of 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, 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 only the record owner of a vehicle may make application for a duplicate certificate of title, Rule 710:60-5-57 of the **Oklahoma Administrative Code**; and that in this cause, based on the facts presented, the "D" and "E" titles were erroneously issued.

DISPOSITION

THEREFORE, IT IS ORDERED, ADJUDGED, AND DECREED that the Registrations and Certificates of Title No. DDDDDDDDDDDDD and EEEEEEEEEEEEE issued to "ANONYMOUS" and [C] "ANONYMOUS", respectively, on a 1988 Pontiac, 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.