JURISDICTION: **OKLAHOMA TAX COMMISSION - DECISION**
CITE: **2002-09-26-007 / NOT PRECEDENTIAL**
ID: **SJ020014**
DATE: **09-26-02**
DISPOSITION: **REVOCATION DENIED**
TAX TYPE: **MOTOR VEHICLE TITLE**
APPEAL: **NO APPEAL TAKEN**

FINDINGS OF FACT AND CONCLUSIONS OF LAW

ORDER DENYING APPLICATION FOR REVOCATION OF REGISTRATION AND CERTIFICATE OF TITLE

NOW on this 22nd day of August, 2002, the above styled and numbered cause comes on for decision pursuant to a Notice to Show Cause Hearing held on August 1, 2002. Respondent appears pro se. 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:

FINDINGS OF FACT

(1) That on or about June 21, 2000, Certificate of Title No. CCCCCCCCCCCCC, referred to as the "C" title, on a 1987 Honda, Vehicle Identification No. XXXXXXXXXXXXXXXXX, was issued to APPLICANT. The type of title was a transfer title issued upon surrender of the "B" title.

(2) That on or about June 24, 2002, Certificate of Title No. DDDDDDDDDDDDD, referred to as the "D" title, on a 1987 Honda, Vehicle Identification No. XXXXXXXXXXXXXXXXX, was issued to RESPONDENT. The type of title was a transfer title issued upon presentment of an Affidavit for Transfer When Assigned Title is Lost signed by RESPONDENT as "owner." The Affidavit was accompanied by a Bill of Sale. Both the Affidavit and the Bill of Sale were properly notarized.

(3) That at the hearing Applicant testified as follows:

(a) That his dispute is not with Respondent, but with his father.

(b) That he had not sold the vehicle in question to Respondent and that the Bill of Sale presented for purpose of acquiring the "D" title is fraudulent.

(c) That the vehicle in question was stolen from his home by Respondent and reports have been made to both Oklahoma City and Midwest City police departments.

(d) That Respondent's repair order for repairs on the vehicle in question is fraudulent.

(4) That at the hearing Respondent, testified as follows:

(a) That repairs to the vehicle in question had been made and after several attempts to collect the amount due for services rendered, his father brought him the Bill of Sale stating that he had received it from APPLICANT and MS. C for settlement of the repairs costs.

(b) That he took the Bill of Sale to the tag agent and submitted it along with the Affidavit for Transfer when Assigned Title is Lost. He further testified that he filled out the affidavit as instructed by the tag agent.

(c) That he took the car from Applicant's home by wrecker only after he had received the "D" title.

(5) That at the hearing, THE Administrator-Title (Motor Vehicles and Boats), Motor Vehicle Division, testified on behalf of the Division, stating that all records were in order for the issuance of the "D" 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 "D" title should not be revoked.

DISPOSITION

THEREFORE, IT IS ORDERED, ADJUDGED, AND DECREED that the Registration and Certificate of Title No. DDDDDDDDDDDD, issued to RESPONDENT, on a 1987 Honda, Vehicle Identification No. XXXXXXXXXXXXXXXXX, 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.