

**JURISDICTION:** OKLAHOMA TAX COMMISSION - DECISION  
**CITE:** 2002-09-26-009 / NOT PRECEDENTIAL  
**ID:** SJ020005  
**DATE:** 09-26-02  
**DISPOSITION:** REVOKED  
**TAX TYPE:** MOTOR VEHICLE TITLE  
**APPEAL:** NO APPEAL TAKEN

**FINDINGS OF FACT AND CONCLUSIONS OF LAW  
ORDER REVOKING REGISTRATION AND CERTIFICATE OF TITLE**

NOW on this 27th day of August, 2002, the Order Revoking Registration and Certificate of Title issued in the above styled and numbered causes on June 11, 2002, comes on for further consideration as directed by Oklahoma Tax Commission Order No. XXXX-XX-XX-XXX, which Order remanded this cause for reconsideration in light of several statutory provisions; namely, 15 O.S., § 1003(B), 58 O.S., §§ 1072.2(B) and (C), 49 O.S. § 118(A) and Okl. Sess. Laws, 202, c.34, § 2 [Title 49 O.S., § 5].

Upon review of the file and records, including the record of the show cause proceeding held on May 16, 2002, the exhibits received into evidence, the Order Revoking Registration and Certificate of Title, and the cited statutory provisions, the undersigned finds:

**FINDINGS OF FACT**

(1) That on November 20, 2000, Certificate of Title No. EEEEEEEEEEEEEEE, referred to as the "E" title, on a 1990 Jeep Wrangler, Vehicle Identification No. XXXXXXXXXXXXXXXXXXXX, was issued to MR. A. The type of title was a transfer title issued upon surrender of the "D" title bearing the signature of MS. B (one of the possible sellers) by "power of attorney." A Durable Power of Attorney dated January 5, 2000, was presented wherein MS. B appointed MS. D as attorney-in-fact. The Durable Power of Attorney was properly executed and notarized.

(2) That on November 15, 2001, Certificate of Title No. FFFFFFFFFFFFFFFF, referred to as the "F" title, on the 1990 Jeep Wrangler, was issued to MR. A. The type of title was a duplicate title issued upon presentment of an Application for Duplicate Certificate of Title signed by MR. A. The reported reason for requiring the duplicate title was that title to the vehicle was "Lost." The Application for Duplicate Certificate of Title was properly executed and notarized.

(3) That on February 13, 2002, Certificate of Title No. GGGGGGGGGGGGGG, referred to as the "G" title, on the 1990 Jeep Wrangler, was issued to MS. D. The type of title was a transfer title issued upon surrender of the "F" title, bearing the signature of MR. A by MS. B, Power of Attorney. A General Power of Attorney dated October 30, 2001, was presented wherein MR. A and MS. D, Grantors, granted a general power of attorney to MS. B. The General Power of Attorney was not properly executed and although it was signed by a notary public, a notary expiration date was not provided. MS. B and MR. B were the witnesses to the execution of the General power of Attorney.

(4) That on April 2, 2002, Certificate of Title No. HHHHHHHHHHHHHH, referred to as the "H" title, on the 1990 Jeep Wrangler, was issued to MS. D. The type of title was a duplicate title issued upon presentment of an Application for Duplicate Certificate of Title signed by MS. D. The reported reason for requiring the duplicate title was that title to the vehicle was "Lost/Stolen."

(5) That on July 20, 2000, Certificate of Title No. EEEEEEEEEEEEEEE, referred to as the "E" title, on a 1986 Chevrolet Winnebago, Vehicle Identification No. XXXXXXXXXXXXXXXXXXXX, was issued to MR. A. The type of title was a transfer title issued upon presentment of an Affidavit for Transfer When Assigned Title is Lost signed by MR. A as "owner." The Affidavit was accompanied by a Bill of Sale. Both the Affidavit and the Bill of Sale were properly executed and notarized.

(6) That on October 22, 2001, Certificate of Title No. FFFFFFFFFFFFFFF, referred to as the "F" title, on a 1986 Chevrolet Winnebago, Vehicle Identification No. XXXXXXXXXXXXXXXXXXXX, was issued to MR. A. The type of title was a duplicate title issued upon presentment of an Application for Duplicate Certificate of Title bearing the signature of MR. A by MS. D-A, Power of Attorney. A General Power of Attorney dated September 15, 2001, was presented wherein MR. A, Grantor, granted a general power of attorney to MS. D. The General Power of Attorney was not properly executed and although it was signed by a notary public, a notary expiration date was not provided. MS. B was a witness to the execution of the General Power of Attorney. MS. B is the mother of MS. D.

(7) That on November 5, 2001, Certificate of Title No. GGGGGGGGGGGGG, referred to as the "G" title, on the 1986 Chevrolet Winnebago, was issued to MR. A or MS. D. The type of title was a transfer title issued upon presentment of a Family Affidavit bearing the signature of MR. A by MS. B, Power of Attorney, and surrender of the "F" title bearing the signature of MR. A by MS. B, Power of Attorney. A General Power of Attorney dated October 30, 2001, was presented wherein MR. A and MS. D-A, Grantors, granted a general power of attorney to MS. B. This General Power of Attorney is different than the one previously identified as being executed on October 30, 2001. The General Power of Attorney was not properly executed and although signed by a notary public, a notary expiration date was not provided. MS. B was a witness to the execution of the General Power of Attorney.

(8) That on December 5, 2001, Certificate of Title No. HHHHHHHHHHHHHH, referred to as the "H" title, on the 1986 Chevrolet Winnebago, was issued to MS. D. The type of title was a transfer title issued upon surrender of the "G" title, bearing the signature of MS. D by MS. B, Power of Attorney. An authorization for power of attorney was not presented.



duplicate title on the 1986 Chevrolet Winnebago.

