

JURISDICTION: OKLAHOMA TAX COMMISSION - DECISION
CITE: 2000-01-18-005 / NOT PRECEDENTIAL
ID: SJ9900060
DATE: 01-18-00
DISPOSITION: REVOKED
TAX TYPE: MOTOR VEHICLE REGISTRATION / TITLE
APPEAL: NO APPEAL TAKEN

FINDINGS OF FACT AND CONCLUSIONS OF LAW

Upon review of the record of the show cause proceedings and the exhibits received into evidence, the undersigned finds:

(1) That on or about May 3, 1999, Certificate of Title No. XXXB, referred to as the "B" title, was issued to MS. "B", on the vehicle in question. The type of title issued was a "transfer title" issued upon presentment of information showing MS. "B" acquired title to the vehicle pursuant to a Title 42 sale. The Notice of Sale and Return of Sale reports that the vehicle would be and was offered at public sale on April 24, 1999, and actually sold to MS. "B" on April 24, 1999.

(2) That on or about June 22, 1999, Certificate of Title No. XXXC, referred to as the "C" title, was issued to RESPONDENT of ANOTHER STATE, on the vehicle in question. The type of title issued was a "repo title" issued upon presentment of an Oklahoma Tax Commission Repossession Affidavit. The affidavit was notarized on May 26, 1999, and stated the vehicle was being repossessed from MR. AND MS. ANONYMOUS of ANYCITY, Oklahoma, for failure to abide by the terms of the conditional sales contract.

(3) AN Administrative Officer-Motor Vehicle Titles, testified that the collateral lien filing had been released as a result of the Title 42 sale and, therefore, the "C" title should not have been issued by the motor license agent.

(4) That notice of and the reason for the hearing was properly given to Respondent.

(5) That Respondent neither appeared at the show cause hearing nor responded to the notice thereof.

(6) 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 "C" repo title when the collateral lien filing had already been released.

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 "C" title was erroneously issued.

THEREFORE, IT WAS ORDERED, ADJUDGED, AND DECREED that the Registration and Certificate of Title No. XXXC issued to RESPONDENT of ANOTHER STATE, on the 1994 Mazda, Vehicle Identification No. ZZZ, 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.