

**JURISDICTION:** OKLAHOMA TAX COMMISSION - DECISION  
**CITE:** 99-05-25-009 / NOT PRECEDENTIAL  
**ID:** SJ990051  
**DATE:** 05-20-99  
**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) On January 20, 1998, the "original" Oklahoma certificate of title to the vehicle was issued to ANYTOWN MOTORS, INC. upon presentment of an assignment of title. The vehicle had been previously titled IN ANOTHER STATE.

(2) On February 17, 1998, the "A" Oklahoma certificate of title (a transfer title) was issued to ANONYMOUS INDUSTRIES upon presentment of the assignment of the "original" title. The assignment of title reports the purchaser as ANONYMOUS INDUSTRIES. MR. "X" is reported as the buyer.

(3) On July 21, 1998, the "B" Oklahoma certificate of title (a duplicate title) was issued to ANONYMOUS INDUSTRIES upon the presentment of an application for duplicate certificate of title. The application was filed by MR. "Y" for and on behalf of ANONYMOUS INDUSTRIES. The reason given was that title to the vehicle was lost.

(4) The "B" title reflects a lien against the vehicle filed in favor of CREDIT UNION ONE on April 21, 1998. The lien entry form reports the debtor as JOHN DOE/DBA ANONYMOUS INDUSTRIES and reflects a security agreement date of April 3, 1998.

(5) On July 23, 1998, the NATIVE AMERICAN TRIBAL Certificate of Vehicle Title to the vehicle was issued to JANE and/or JOHN DOE upon presentment of the assignment of the "A" title. The assignment of title reports the purchaser as JOHN DOE/DBA ANONYMOUS INDUSTRIES and the seller as MR. "X", President, for and on behalf of ANONYMOUS INDUSTRIES, INC. The assignment of title is dated April 17, 1998.

(6) On August 27, 1998, the "C" Oklahoma certificate of title (an add lien title) was issued to ANONYMOUS INDUSTRIES upon presentment of the "B" duplicate certificate of title and a lien entry form. The "C" title reflects an additional lien against the vehicle filed in favor of MR. "Z" on August 27, 1998. The lien entry form reports the debtor as ANONYMOUS INDUSTRIES and the secured party as MR. "Z", and reflects a security agreement date of July 1, 1998.

(7) On September 2, 1998, the "D" Oklahoma certificate of title (a transfer title) was issued to MR. "Y" DBA ANONYMOUS INDUSTRIES, INC. upon presentment of the assignment of the "C" add lien title. The assignment of title reports the seller as MR. "Y" and the purchaser as MR. "Y" DBA ANONYMOUS INDUSTRIES, INC. The name of the buyer on the assignment appears to be MR. "Z".

(8) On December 30, 1998, the vehicle was assigned to MRS. "Q" or MR. "Q" by JOHN DOE. A lien in favor of CREDIT UNION TWO was placed against the vehicle on January 5, 1999. The lien entry form reports the debtors as MRS. "Q" or MR. "Q" and reflects a security agreement date of December 30, 1998.

(9) On February 10, 1999, the "E" Oklahoma certificate of title (a repossession title) was issued to MR. "Z" upon presentment of an Oklahoma Tax Commission Repossession Affidavit.

(10) On February 4, 1999, an Application to Determine Ownership of the vehicle was filed by JOHN DOE in the District Court in and for ANONYMOUS COUNTY, State of Oklahoma. The hearing on the Application is scheduled for April 20, 1999.

(11) On or about March 3, 1999, MR. "Q" and MRS. "Q" filed a request for revocation of Oklahoma certificate of titles "B", "C", "D" and "E" issued on the subject vehicle. In support of their request, Applicants argue that the vehicle was assigned to JOHN DOE on April 17, 1998, that JOHN DOE obtained title to the vehicle through said assignment, that the "B" duplicate title was issued as a result of a mistake and/or fraud, and that all subsequent title activity through the "B" title should be declared null and void.

(12) AN ADMINISTRATIVE OFFICER OF THE MOTOR VEHICLE DIVISION, testified that the records of the Tax Commission concerning the titling of the vehicle in question are in order since the Commission was unaware of the NATIVE AMERICAN TRIBAL title. She further testified that had the Commission been notified of the NATIVE AMERICAN TRIBAL title any titles subsequent to said title would not have been issued.

### APPLICABLE 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 "C", "D" and "E" titles to the vehicle in question were erroneously issued. Specifically, the titles issued subsequent to the NATIVE AMERICAN TRIBAL title should not have been issued.

**DISPOSITION**

THEREFORE, IT IS ORDERED, ADJUDGED, AND DECREED that the Registration and Certificate of Title issued to ANONYMOUS INDUSTRIES, the Registration and Certificate of Title issued to MR. "Y" DBA ANONYMOUS INDUSTRIES, INC. and the Registration and Certificate of Title issued to MR. "Z" on the 1996 Dodge Pickup 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.