

**JURISDICTION:** OKLAHOMA TAX COMMISSION  
**CITE:** 2012-07-17-09 / NON-PRECEDENTIAL  
**ID:** SJ-12-005-K  
**DATE:** JULY 17, 2012  
**DISPOSITION:** DENIED  
**TAX TYPE:** MOTOR VEHICLE REGISTRATION  
**APPEAL:** NO APPEAL TAKEN

### FINDINGS OF FACT AND CONCLUSIONS OF LAW

Protestant, PROTESTANT d/b/a SALVAGE YARD appears pro se. The Motor Vehicle Division of the Oklahoma Tax Commission ("Division") is represented by OTC ATTORNEY, First Deputy General Counsel, Office of the General Counsel, Oklahoma Tax Commission.

### STATEMENT OF THE CASE

Protestant purchased a 2002 Chevrolet Camaro, VIN XYZ123, from INSURANCE COMPANY ("INSURANCE COMPANY") through AUCTION COMPANY of CITY, Oklahoma. The vehicle in question had been totaled by INSURANCE COMPANY (date of insurance loss – October 24, 2011). A "Junked" title to the vehicle was issued to INSURANCE COMPANY on January 5, 2012, pursuant to INSURANCE COMPANY'S declaration of loss. By letter dated March 9, 2012, Protestant protested the title brand issued on the vehicle. A hearing to clarify the Oklahoma law regarding types of titles for automobiles was requested.

A hearing was scheduled for April 5, 2012, by *Notice to Show Cause why the Issuance of a "Junked" Certificate of Title is Incorrect*.

An open hearing was held as scheduled<sup>1</sup>. Protestant gave a statement and/or opinion with respect to the reason for purchasing the vehicle, the condition and value of the vehicle, and the reason for protesting the title brand. OWNER, owner of BODY SHOP testified in regard to his opinion of the damage to the vehicle and his estimate to repair the vehicle. Protestant's Exhibits 1 through 6, and Division's Exhibits 1, 2 and 4 through 6 were admitted into evidence. DIRECTOR, Deputy Director of the Division testified with respect to the Division's records. SUPERVISOR, Supervisor of Liens & Title Corrections of the Division testified in regard to a memorandum he drafted in response to the protest and the Division's practices in issuing titles on insurance loss declarations. Division's Exhibits 7, 8 and 11 through 13 were admitted into evidence. Upon conclusion of the hearing, the record was closed and the case was submitted for decision.

### FINDINGS OF FACT

Upon review of the file and records, including the recording of the hearing and the exhibits received into evidence, the undersigned finds:

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<sup>1</sup> Confidentiality was waived. See 68 O.S. 2011, § 205, as amended.

1. Protestant operates a salvage yard and is licensed as an automotive dismantler and recycler of used auto parts by the Oklahoma Used Motor Vehicle and Parts Commission. Testimony of PROTESTANT; Division's Exhibit 6.

2. Protestant purchased the vehicle from INSURANCE COMPANY ("INSURANCE COMPANY") through AUCTION COMPANY<sup>2</sup> on or about January 20, 2012, at a sale price of \$1,500.00. Testimony of PROTESTANT; Division's Exhibits 4 and 5.

3. Protestant utilized his dismantler's license to purchase the vehicle and intended to use the vehicle as a source of parts to rebuild another Camaro. Testimony of PROTESTANT.

4. The vehicle in question was "rear-ended" or the subject of a "little ugly wreck" on October 24, 2011. Testimony of PROTESTANT, OWNER; Protestant's Exhibits 1, 2 and 3; Division's Exhibits 7 and 11.

5. ADJUSTER, an INSURANCE COMPANY insurance adjuster made a visual inspection of the vehicle on October 26, 2011, and determined that the vehicle was an "obvious total loss", "non-repairable" and marked it as a "redline estimate", noting "extensive damage to rear of vehicle, bumper, rear body panel, floor pan, both quarter panels, frame, and liftgate" and "would require complete top and tail clip to repair". Division's Exhibit 11. The "total condition adjusted market value" of the vehicle was listed at \$8,172.00 in the Autosource Valuation report from INSURANCE COMPANY and in the conditioning notes indicates under mechanical "extensive oil or fluid leakage \* \* \* oil leaks, oil dripping off pan". Id.

6. INSURANCE COMPANY obtained a "junked" title to the vehicle on January 5, 2012, upon presentment of the Certificate of Title to the vehicle assigned by the registered owner, a Secure Power of Attorney executed by the registered owner and the loss declaration. Division's Exhibit 7. The loss declaration indicates the damage as "rear end" and gives AUCTION COMPANY authorization to secure a junk title in INSURANCE COMPANY'S name "as the cost of repairs is above 80% of fair market value for safe operation on a highway." Id. The "taxable value" of the vehicle listed for excise tax purposes is \$4,480.00 which is within 80% of the NADA "clean retail" value of the vehicle (\$5,525.00) as of the date of registration. Id.; Division's Exhibits 12 and 13.

7. The NADA Official Used Car Guide – Vehicle Appraisal Retail Value dated October 26, 2011, obtained by PROTESTANT from REPRESENTATIVE, CSR with AUCTION COMPANY indicates that the "NADA adjusted clean retail" value of the vehicle as \$6,775.00, "damage RR – rear end" and a "repair estimate" equal to the "ACV" for a "100.00%" total loss. Protestant's Exhibit 1.

8. PROTESTANT testified he was informed by the supervisor of the insurance adjuster that the adjuster only performed a visual inspection of the vehicle. PROTESTANT complains that a

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<sup>2</sup> "AUCTION COMPANY auctions used and salvaged vehicles to auto parts dismantlers, rebuilders, used car dealers, wrecking yards, and the public for insurance and rental car companies". [www.AUCTIONCOMPANY.com](http://www.AUCTIONCOMPANY.com)

true, complete and detailed physical estimate of the damage to the vehicle was not conducted. He stated that with respect to the NADA appraisal (Protestant's Exhibit 1) that not only is the listed repair cost incorrect, but the value of the vehicle is incorrect referencing the Kelley Blue Book "suggested retail price" of \$7,860 (excellent condition) as of March 18, 2012, and the NADA "clean retail" price of \$6,725 as of March 30, 2012. Protestant's Exhibit 4 and 5.

9. PROTESTANT asserts that if you pull the right rear quarter panel back about a half inch, the vehicle would be drivable. Currently, the right rear quarter panel is pushed into the right rear tire. Protestant's Exhibit 2. OWNER agreed with PROTESTANT's assessment of what needed to be done in order for the vehicle to be drivable. PROTESTANT admitted that upon purchasing the vehicle he towed it rather than drove it to his salvage yard.

10. OWNER has been in business for 50 years and operates BODY SHOP. He does not have a dismantler's license or a sales tax permit. OWNER does not operate an INSURANCE COMPANY certified repair shop or an approved repair facility for insurance companies. Testimony of OWNER.

11. OWNER testified that the vehicle in question sustained cosmetic damage only. He stated that there is nothing structurally wrong with the vehicle, nothing of a safety issue was damaged, nothing between the box was damaged and nothing in the mechanical structure was damaged. OWNER described the "box" as the area between the suspension members on the floor pan of a unibody car. On cross-examination, OWNER testified that the floor or body pan in the area where the quarter panel mounts to the pan is "wrinkled" – "wadded up a bit" (metal distorted), but this area is behind the rear suspension, does not involve a safety issue and is not serious to fix.

12. OWNER testified that the tail and top clip on the vehicle does not need to be replaced. He stated that to repair the vehicle so that it is "safe, roadworthy and pretty", the floor pan in the area where the quarter panel mounts needs to be pulled to straighten it out, the quarter panel needs to be cut off, a new quarter panel needs to be welded on, the bumper and tail light assembly needs to be replaced with salvaged parts and the damaged area needs to be painted. He further testified that he stands behind his estimate and will repair the vehicle for a cost of \$2,025.30. Protestant's Exhibit 6.

13. OWNER testified that no vehicle 10 years old is worth replacing the tail and top clip. He stated that the price of the parts only would total the vehicle.

14. OWNER also admitted that he has nothing to refute INSURANCE COMPANY'S estimate or the adjuster's analysis when he inspected the vehicle.

15. SUPERVISOR testified that in issuing a title brand to a damaged vehicle the Division relies solely on the loss declaration from the claims experts of the insurance carrier. Both DIRECTOR and SUPERVISOR acknowledged that insurance companies frequently revise their loss estimates on vehicles; however, INSURANCE COMPANY has not contacted either one of them to change the loss declaration on the vehicle in question.

16. By letter dated March 9, 2012, Protestant protested “the type of title issued by the Oklahoma Tax Commission [on the vehicle] and requested a hearing to clarify the Oklahoma law regarding types of titles for automobiles.” Division’s Exhibit 2.

### ISSUE AND CONTENTIONS

The issue presented for decision is whether Protestant sustained his burden of proof to show the “junked” certificate of title brand issued on the vehicle in question is erroneous.

Protestant contends that the junked title was issued in error and requests that the title be changed to a salvage title so that he can obtain a rebuilt title once the vehicle is repaired. In support of this contention, Protestant argues that the statute requires three (3) elements in order for a junked title to be issued on a vehicle and in this case, none of the elements are applicable. Protestant asserts that the vehicle is capable of operation or use on the highway. Protestant further asserts that the vehicle has a resale value exceeding that of a source of parts or scrap and has not sustained a loss of eighty percent (80%) in fair market value as evidenced by OWNER’S estimate to repair the vehicle.

The Division contends that it properly titled the vehicle based on INSURANCE COMPANY’S loss declaration. In support of this contention, the Division would show that the trained INSURANCE COMPANY adjuster upon inspecting the vehicle determined that the vehicle had sustained substantial damage, could not be repaired and was a total loss. The Division further argues that the vehicle meets the “junked” title criteria based on the contemporaneous information submitted by INSURANCE COMPANY which information has not been refuted, but in fact admitted.

### CONCLUSIONS OF LAW

1. Jurisdiction of the parties and subject matter of this proceeding is vested in the Oklahoma Tax Commission. 47 O.S. Supp. 2011, § 1106(A)(1); 68 O.S. 2011, § 207.

2. The Oklahoma Vehicle License and Registration Act (“Act”)<sup>3</sup> requires “[t]he owner of every vehicle in this state [to] possess a certificate of title as proof of ownership of such vehicle”. 47 O.S. 2011, § 1105(B)<sup>4</sup>. The Act recognizes six (6) vehicle types, 47 O.S. 2011, § 1105(A); and eight (8) title types, 47 O.S. 2011, § 1105(B); *OAC*, 710:60-5-2(a).

3. The vehicle types listed in § 1105(A) are:

1. “Salvage vehicle” means any vehicle which is within the last ten (10) model years<sup>5</sup> and which has been damaged by collision or other occurrence to

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<sup>3</sup> 47 O.S. 2011, § 1101 et seq., as amended.

<sup>4</sup> See, 47 O.S. 2011, § 1103 which provides: “[i]t is the intent of the Legislature that the owner or owners of every vehicle in this state shall possess a certificate of title as proof of ownership and that every vehicle shall be registered in the name of the owner or owners thereof.” *OAC*, 710:60-5-1.

<sup>5</sup> To determine the 10 year model age limit for this purpose, subtract 9 from the current latest manufacturer’s model on sale. July 1 is the generally accepted date that new model vehicles go on sale. For example, prior to July 1, 2006, the latest manufacturer’s model on sale were 2006 models. Therefore, during the one (1) year

the extent that the cost of repairing the vehicle for safe operation on the highway exceeds sixty percent (60%) of its fair market value, as defined by Section 1111 of this title, immediately prior to the damage. For purposes of this section, actual repair costs shall only include labor and parts for actual damage to the suspension, motor, transmission, frame or unibody and designated structural components;<sup>6</sup>

2. "Rebuilt vehicle" means any salvage vehicle which has been rebuilt and inspected for the purpose of registration and title;

3. "Flood-damaged vehicle" means a salvage or rebuilt vehicle which was damaged by flooding or a vehicle which was submerged at a level to or above the dashboard of the vehicle and on which an amount of loss was paid by the insurer;

4. "Unrecovered-theft vehicle" means a vehicle which has been stolen and not yet recovered;

5. "Recovered-theft vehicle" means a vehicle, including a salvage or rebuilt vehicle, which was recovered from a theft; and

6. "Junked vehicle" means any vehicle which is incapable of operation or use on the highway, has no resale value except as a source of parts or scrap and has an eighty percent (80%) loss in fair market value.

4. The certificate of title types listed in § 1105(B) are:

1. Original title for any motor vehicle which is not a remanufactured, salvage, unrecovered-theft, rebuilt, rebodied or junked vehicle;

2. Salvage title for any motor vehicle which is a salvage vehicle or is specified as a salvage vehicle or the equivalent thereof on a certificate of title from another state;

3. Rebuilt title for any motor vehicle which is a rebuilt vehicle;

4. Junked title for any motor vehicle which is a junked vehicle or is specified as a junked vehicle or the equivalent thereof on a certificate of title from another state;

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period ending June 30, 2006 (7/1/05 through 6/30/06), a ten year old vehicle would have been a 1997 (2006-9) model. During that period, 1996 and older models were exempt from the salvage requirements. Beginning July 1, 2006, 2007 model vehicles officially (per this guideline) went on sale, resulting in 1997 models becoming exempt from the salvage requirements. This formula for determining the age of a model year will apply to all such determinations regarding salvage and rebuilt vehicles. *OAC, 710:60-5-53(b).*

<sup>6</sup> Vehicles over 10 model years old may go in to, or come out of, salvage at any time. No inspection is required to bring such vehicles out of salvage. *OAC, 710:60-5-53(c).*

5. Classic title for any motor vehicle, except a junked vehicle, which is twenty-five (25) model years or older;
6. Remanufactured title for any vehicle which is a remanufactured vehicle;
7. Unrecovered-theft title for any motor vehicle which has been stolen and not recovered; and
8. Rebodyed title for any motor vehicle which is a rebodied<sup>7</sup> vehicle.

5. "The charge for each certificate of title issued, except for junked titles \* \* \* shall be Eleven Dollars (\$11.00), which charge shall be in addition to any other fees or taxes imposed by law for such vehicle." 47 O.S. 2011, § 1105(H). "The charge [for] junked titles \* \* \* shall be Four Dollars (\$4.00)" and the "vehicle identification number of a junked vehicle shall be preserved in the computer files of the Tax Commission for a period of not less than five (5) years." 47 O.S. 2011, § 1105(I).

6. Section 1111 of the Act, entitle "Salvage title – New title" provides in pertinent part in subsection B:

Any insurance company that pays a total loss on a claim for any vehicle \* \* \* shall receive the certificate of title from the current holder of the certificate of title, shall detach the license plate from the vehicle, and shall return the license plate and the certificate of title to the Oklahoma Tax Commission \* \* \* within thirty (30) days from receipt of the certificate. The Tax Commission shall cancel the certificate of title to the vehicle used for junk or parts and shall preserve the vehicle identification numbers on the certificate of title in the computer files for at least five (5) years. No certificate of title may be reissued on a junked vehicle as defined in Section 1105 of this title, unless reissued pursuant to paragraph 3 of subsection C of this section. \* \* \* The Tax Commission shall transfer ownership of a vehicle damaged by flooding or other occurrence to the insurer by an original title, salvage title, or junked title, as may be appropriate, based upon an estimate of the amount of loss submitted by the insurer.

7. A "total loss" is defined for purposes of § 1111 to mean: "a loss which is equal to the fair market value of the vehicle immediately prior to the damage to or theft of the vehicle". 47 O.S. 2011, § 1111(A)(4). "Loss" is defined to mean "the cost, in dollars, to repair or replace a vehicle which has been damaged by collision or other occurrence. The amount paid by an insurer to a holder of the certificate of title for repair of a damaged vehicle shall be prima facie

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<sup>7</sup> Defined to mean "a vehicle: (a) which has been assembled using a new body or new major component which is of the identical type as the original vehicle and is licensed by the manufacturer of the original vehicle and other original, new or reconditioned parts. For purposes of this paragraph, 'new body or new major component' means a new body, cab, frame, front end clip or rear end clip, and; (b) which is not a salvage, rebuilt, or junked vehicle as defined by paragraph 1, 2, or 5 of subsection A of Section 1105 of this title, and; (c) for which the Tax Commission has assigned or will assign a new identifying number". 47 O.S. 2011, § 1102(27).

evidence of the amount of loss. The amount paid by an insurer to a holder of the certificate of title for replacement of a damaged vehicle less the resale value of the damaged vehicle shall be prima facie evidence of the amount of the loss". 47 O.S. 2011, § 1111(A)(1). "Vehicle" for purposes of § 1111 is defined to mean "a vehicle, as defined in paragraph 29 of Section 1102 of this title<sup>8</sup>, manufactured within the last seven (7) model years." 47 O.S. 2011, 1111(A)(5). "Fair market value" is defined to mean "the value of a vehicle as listed in the current National Auto Dealers Association guidebook or other similar guidebook or the actual cash value, whichever is greater". 47 O.S. 2011, § 1111(A)(2).

8. Subsection (C) of Section 1111 is applicable when the cost of repairing a vehicle for safe operation on the highway exceeds sixty percent (60%) of the fair market value of the vehicle, but is not a total loss. In those situations, the holder of the certificate of title is required to return the certificate of title to the Tax Commission or a motor license agent within thirty (30) days from receipt of payment for the loss and a salvage title is required to be issued with either a designation on the title of "Flood Damaged" or "Recovered Theft" depending on the circumstances resulting in the damage to the vehicle. 47 O.S. 2011, § 1111(C)(1) and (2). Paragraph 3 of subsection (C) provides:

If the actual documented cost of repairing the vehicle for safe operation on the highway does not exceed sixty percent (60%) of the fair market value of the vehicle as defined in this section, the certificate of title shall be reissued to the holder and the vehicle shall not be subject to inspection as required under this section. The actual documented cost of repairing the vehicle pursuant to this paragraph shall be certified by the insurance company paying the loss.

9. Subsection L of § 1111 of the Act provides in pertinent part:

Any insurance company that pays a claim for a loss where the cost of repairing the vehicle for safe operation on the highway exceeds sixty percent (60%) of the market value of the vehicle \* \* \* shall notify, in writing, the holder of the certificate of title of the requirements of this section and shall notify the Tax Commission of the payment of such claim. The notice shall include the estimated total damage percentage determination of the actual cash value made by the insurance company to repair the vehicle for safe operation on the highway. The Tax Commission shall provide notice to the owner of the vehicle in writing requiring the owner to surrender the title along with the fee to the Tax Commission \* \* \* within thirty (30) days from the receipt of notice for the issuance of the appropriate title based on the amount of loss.

10. "Nothing in [§ 1111] shall be construed to prevent the transfer of ownership of a vehicle by assignment of the title to a used car dealer, wholesale used car dealer, or a licensed automotive dismantler or parts recycler." 47 O.S. 2011, § 1111(O).

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<sup>8</sup> Now codified at 47 O.S. 2011, § 1102(40). "Vehicle" for purposes of the Act "means any type of conveyance or devise in, upon or by which a person or property is or may be transported from one location to another upon the avenues of public access within the state" and "does not include bicycles, trailers except travel trailers and rental trailers, or implements of husbandry as defined in Section 1-125 of this title."

11. “The application for a certificate of title for a vehicle which is within the last seven (7) model years shall require a declaration as to whether the vehicle has been damaged by collision or other occurrence and whether the vehicle has been recovered from theft and the extent of the damage to the vehicle.” 47 O.S. 2011, § 1105(C)(2); *OAC*, 710:60-5-30(8). This paragraph further provides in part:

The declaration shall be made by the owner of a vehicle if:

- a. the vehicle has been damaged or stolen,
- b. the owner did or did not receive any payment for the loss from an insurer, or
- c. the vehicle is titled or registered in a state that does not classify the vehicle or brand the title because of damage to or loss of the vehicle similar to the classifications or brands utilized by this state.

The declaration shall be based upon the best information and knowledge of the owner and shall be in addition to the requirements specified in paragraph 1 of this subsection. The Tax Commission shall not issue a certificate of title for a vehicle which is subject to the provisions of this paragraph without the required declaration, completed and signed by the owner of the vehicle. Upon receipt of an application without the properly completed declaration, the Tax Commission shall return the application to the applicant with notice that the title may not be issued without the required declaration.

12. Section 1105(P) provides:

The owner of any vehicle which is incapable of operation or use on the public roads and has no resale value, except as parts, scrap or junk, may deliver the certificate of title to the vehicle to the Tax Commission for cancellation. Upon verification that any perfected lien against the vehicle has been released, the certificate of title shall be canceled without any fee, charge, or cost required from the owner. The vehicle identification numbers on the certificates of title shall be preserved in the computer files of the Tax Commission for at least five (5) years from the date of cancellation of the certificate of title. The Tax Commission shall prescribe and provide an affidavit form to be completed by the owner of any vehicle for which the certificate of title is canceled. No title or registration shall subsequently be issued for a vehicle for which the certificate of title has been surrendered pursuant to this subsection. The Tax Commission shall prescribe a form for the transfer of ownership of a vehicle for which the certificate of title has been canceled.

13. In administrative proceedings, the burden of proof is on the taxpayer to show in what respect the action or proposed action of the Tax Commission is incorrect. *OAC*, 710:1-5-47. *In re Adway Properties, Inc.*, 2006 OK CIV APP 14, 130 P.3d 302; *Geoffrey, Inc. v. Oklahoma Tax Commission*, 2006 OK CIV APP 27, 132 P.3d 632. Failure to provide evidence which is sufficient

to show an adjustment to the proposed assessment is warranted will result in the denial of the protest. *Enterprise Management Consultants, Inc. v. State ex rel. Oklahoma Tax Commission*, 1988 OK 91, 768 P.2d 359, 362, citing *Continental Oil Co. v. Oklahoma State Bd. of Equalization*, 1976 OK 23, 570 P.2d 315, 317.

14. The burden of proof standard applicable to administrative proceedings is “preponderance of evidence.” 2 Am.Jur.2d *Administrative Law* § 357. See, Oklahoma Tax Commission Order No. 91-10-17-061. “Preponderance of evidence” means “[e]vidence which is of greater weight or more convincing than the evidence which is offered in opposition to it; that is, evidence which as a whole shows that the fact sought to be proved is more probable than not.” Black’s Law Dictionary 1064 (5<sup>th</sup> ed. 1979). It is also defined to mean “evidence which is more credible and convincing to the mind \* \* \* [T]hat which best accords with reason and probability.” Id.

### APPLICATION

At the time of the accident and therefrom, the vehicle in question is more than ten (10) model years old as determined under *OAC*, 710:60-5-53(b). Accordingly, the vehicle does not come within the definition of a “salvage vehicle”. 47 O.S. 2011, § 1105(A)(1). Additionally, the provisions of §§ 1105(C)(2) and 1111 except as otherwise explicitly provided are not applicable since these provisions apply to vehicles within the last seven (7) model years.

INSURANCE COMPANY totaled the vehicle in question and was issued a “junked” title based on its estimate that “the cost of repairs is above 80% of fair market value for safe operation on a highway”. A “junked vehicle” is “any vehicle which is incapable of operation or use on the highway, has no resale value except as a source of parts or scrap and has an eighty percent (80%) loss in fair market value. 47 O.S. 2011, § 1105(A)(6). Specifically, “[n]o certificate of title may be reissued on a junked vehicle \* \* \* unless reissued pursuant to [§ 1111(C)(3)]” and “[t]he Tax Commission [is required to] cancel the certificate of title to [a] vehicle used for junk or parts \* \* \*.” Id.

Protestant failed to overcome his burden of proving that the vehicle in question is not a “junked vehicle”. First, Protestant admits that the vehicle is incapable of operation or use on the highway in its current condition. Both Protestant and OWNER agreed that the rear quarter panel would have to be pulled away from the rear tire in order for the vehicle to be drivable. In addition, the best evidence that the vehicle is incapable of operation or use on the highway is Protestant’s admission that he towed the vehicle rather than drove it to his salvage yard.

Second, the INSURANCE COMPANY adjuster determined that the vehicle was an “obvious total loss”, “non-repairable” and marked it as a “redline estimate”, noting “extensive damage to rear of vehicle, bumper, rear body panel, floor pan, both quarter panels, frame, and liftgate” and “would require complete top and tail clip to repair”. OWNER admitted that he has nothing to refute INSURANCE COMPANY’S estimate or the adjuster’s assessment of damage to the vehicle and confirmed that the vehicle would be worthless if it was repaired in accordance with INSURANCE COMPANY’S estimate. Further, Protestant does not challenge INSURANCE COMPANY’S repair cost estimate, rather Protestant takes issue with what INSURANCE

COMPANY says needs to be repaired to make the vehicle roadworthy. Finally, Protestant's repair estimate has not been certified by INSURANCE COMPANY.

Third, Protestant purchased the vehicle for less than 20% of the fair market value of the vehicle as shown by Kelley Blue Book and INSURANCE COMPANY'S Autosource Valuation.

### **DISPOSITION**

Based on the above and foregoing findings of fact and conclusions of law, it is ORDERED that the protest of Protestant, PROTESTANT d/b/a SALVAGE YARD, be denied.

### OKLAHOMA TAX COMMISSION

CAVEAT: This decision was NOT deemed precedential by the Commission. This means that the legal conclusions are 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.

NOTE: The distinction between a Commission Order designated as "Precedential" or "Non-Precedential" has been blurred because all OTC Orders resulting from cases heard by the Office of Administrative Law Judges are now published, not just "Precedential" Orders. *See* OKLA. STAT. ANN. tit.68, § 221(G) (West Supp. 2009) and OKLA. STAT. ANN. tit. 75, § 302 (West 2002). *See also* OTC Orders 2009-06-23-02 and 2009-06-23-03 (June 23, 2009), which also conclude the language of the Statute is "clear and unambiguous."