

July 3, 1931.

To the Honorable Board of County Commissioners,
Tulsa County Oklahoma.

Gentlemen:

IN RE: Complaint of the Morningside
Hospital and Training School for Nurses,
on the question of exemption from taxation.

Complying with your oral request for a written opinion as to the complaint herein filed, I have carefully investigated this complaint, together with the facts and circumstances in connection therewith, and from my investigation I am of the opinion that the Morningside Hospital and Training School for Nurses should be exempted from taxation.

This opinion is based upon my investigation of the activities of said institution, and the uses and purposes to which this property has been put, and I find ~~that~~ from my investigation that the purposes for which this Corporation was formed and being used is maintaining and conducting of a hospital and training school for Nurses, and for the alleviation of the pain and suffering and the diseases of the sick, and for the training and fitting of persons for Nurses; for the graduation of persons as Nurses, and for the conferring of degrees and honors as are usually conferred by Colleges and Universities in the United States, and for the doing of all acts and things usually done by Hospitals, associations, by Colleges, Schools and Universities, and for the employment of teachers and instructors as may be necessary in the carrying out of the purposes for which the corporation is formed.

The test under all of the decisions of the various Courts of the various States is to the effect in determining whether or not property is exempt from taxation, or taxable, is the purposes for which the property is used, and the use is a question of fact to be determined by the evidence.

See the Case of: Board of County Commissioners of Tulsa County vs
Sisters of the Sorrowful Mother 283 Pac p. 984, and

Beta Theta Pi Corporation vs Board of County
Commissioners of Cleveland, 234 Pac. p. 354 and

Board of County Commissioners of Garfield County
vs Phillips University, L.V. Oklahoma Appellate
Court Reporter, P 48

From my investigation and the evidence presented to me as to the purposes for which the property in question has been used, it should, in my opinion, bring this property clearly within the rules as announced in the above and foregoing cases.

Respectfully submitted.

WLC:H

W L Coffey, County Attorney.

Motion was made by Mr. Hedgecock, seconded by Mr. Dickey, that A H SILLS be given contract for burial of bodies of Paupers from Tulsa County, who are, or may hereafter be inmates of the Eastern Oklahoma Hospital at Vinita, Okla. This Contract is given to cover the period beginning on the first day of July, 1931 and end on the first day of July, 1933.

RENTAL AGREEMENT

THIS AGREEMENT, for rental purposes, made this 6th. day of July, 1931, between Board of County Commissioners of Tulsa County Oklahoma, and J M WASSON, covering rental of a triangular piece of ground at intersection of Sand Springs-Sapulpa Highway & Red Fork West Highway; said piece of ground lying in Section Twenty Six (26), Township Nineteen (19) North, Range Eleven (11) East.

Consideration: One Hundred Dollars (\$100.00) Per year, payable quarterly.

This rental agreement to cover a period of One (1) year; unless sooner terminated by the Board of County Commissioners, and said rental agreement shall expire at any time that the Board of County Commissioners see fit.

Renter shall not construct any thing within the right of way limits of the highway, said boundary lines being thirty three (33') feet from the center of the road in all directions.

It is hereby understood and agreed that the Renter, J M Wasson, shall assume all liability for damages of any nature; either public or private, personal or property damage, which might occur by reason of his occupying said triangular piece of land.

BOARD OF COUNTY COMMISSIONERS.

By: W L North, Chairman,
W J Dickey, Member.

ATTEST: O G WEAVER, County Clerk.