

**307.134 Definition of fraternal organization.** (1) For the purposes of ORS 307.136, "fraternal organization" means a corporation:

- (a) Organized as a corporation not for profit under the laws of any state or national government;
- (b) That is not solely a social club but is established under the lodge system with a ritualistic form of work and a representative form of government;
- (c) That regularly engages in or provides financial support for some form of benevolent or charitable activity with the purpose of doing good to others rather than for the convenience of its members;
- (d) In which no part of the corporation's income is distributable to its members, directors or officers;
- (e) In which no member, officer, agent or employee is paid, or directly or indirectly receives, in the form of salary or other compensation, an amount beyond that which is just and reasonable compensation commonly paid for such services rendered and which has been fixed and approved by the members, directors or other governing body of the corporation; and
- (f) That is not a college fraternity or sorority.

(2) For the purposes of ORS 307.136, "fraternal organization" includes, but is not limited to, the grand and subordinate lodges of the Masons, the grand and subordinate lodges of the Knights of Pythias, the Knights of Columbus, the Benevolent and Protective Order of Elks, the Fraternal Order of Eagles, the Loyal Order of Moose, the Independent Order of Odd Fellows, the Oregon State Grange, the American Legion, the Veterans of Foreign Wars, the International Association of Lions Clubs, the Soroptimist International, the Rotary International and the Kiwanis International. [1961 c.543 §§3,4; 2005 c.389 §1]

**307.136 Property of fraternal organizations.** Upon compliance with ORS 307.162, the following property owned or being purchased by fraternal organizations shall be exempt from taxation:

(1) All the real or personal property, or portion thereof, which is actually occupied or used in fraternal or lodge work or for entertainment and recreational purposes by one or more fraternal organizations, except that property or portions of property of a fraternal organization rented or leased by it at any time to other persons for sums greater than reasonable expenses for heat, light, water, janitorial services and supplies and facility repair and rehabilitation shall be subject to taxation.

(2) Parking lots used for parking or any other use as long as that parking or other use is permitted without charge for no fewer than 355 days during the tax year. [1961 c.543 §2; 1974 c.52 §1; 1993 c.655 §4; 1997 c.441 §1]