

**From:** [Rep. Kennemer](#)  
**To:** [LRO](#)  
**Cc:** [Rep. Barnhart](#); [Rep. Bynum](#)  
**Subject:** FW: SB181 (LC3161) For the record  
**Date:** Tuesday, May 09, 2017 11:32:14 AM  
**Importance:** High

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Hi Edward, thanks for chatting with me about this document from LC – please enter into the record for SB181.

Thanks much, Cherie McGinnis, LA for State Rep Bill Kennemer

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**From:** DALE Alan  
**Sent:** Friday, May 05, 2017 5:15 PM  
**To:** Rep Kennemer <Rep.BillKennemer@oregonlegislature.gov>  
**Subject:** RE: SB181 (LC3161)

Representative Kennemer,

ORS 307.134 (2) provides: “For the purposes of ORS 307.136, ‘fraternal organization’ includes, but is not limited to, . . . the Oregon State Grange. . . .”

ORS 307.136 provides:

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.

Section 1 (2)(a) of Senate Bill 181-A requires an information return to be filed by “a reporting institution seeking exemption for property under ORS 307.130.” Property of the Oregon State Grange is exempt under ORS 307.136, so it would not be required to file an information return under the bill.

Alan Dale  
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