



Rep. Robert "Bob" Rita

**Filed: 3/26/2024**

10300HB5445ham001

LRB103 36475 HLH 71512 a

1 AMENDMENT TO HOUSE BILL 5445

2 AMENDMENT NO. \_\_\_\_\_. Amend House Bill 5445 by replacing  
3 everything after the enacting clause with the following:

4 "Section 5. The Property Tax Code is amended by changing  
5 Section 15-40 as follows:

6 (35 ILCS 200/15-40)

7 Sec. 15-40. Religious purposes, orphanages, or school and  
8 religious purposes.

9 (a) Property used exclusively for:

10 (1) religious purposes, or

11 (2) school and religious purposes, or

12 (3) orphanages

13 qualifies for exemption as long as it is not used with a view  
14 to profit.

15 (b) Property that is owned by

16 (1) churches or

1 (2) religious institutions or

2 (3) religious denominations

3 and that is used in conjunction therewith as housing  
4 facilities provided for ministers (including bishops, district  
5 superintendents and similar church officials whose ministerial  
6 duties are not limited to a single congregation), their  
7 spouses, children and domestic workers, performing the duties  
8 of their vocation as ministers at such churches or religious  
9 institutions or for such religious denominations, including  
10 the convents and monasteries where persons engaged in  
11 religious activities reside also qualifies for exemption.

12 A parsonage, convent or monastery or other housing  
13 facility shall be considered under this Section to be  
14 exclusively used for religious purposes when the persons who  
15 perform religious related activities shall, as a condition of  
16 their employment or association, reside in the facility.

17 (c) In Cook County, whenever any interest in a property  
18 exempt under this Section is transferred, notice of that  
19 transfer must be filed with the county clerk ~~recorder~~. The  
20 chief county assessment officer shall prepare and make  
21 available a form notice for this purpose. Whenever a notice is  
22 filed, the county clerk ~~recorder~~ shall transmit a copy of that  
23 recorded notice to the chief county assessment officer within  
24 14 days after receipt.

25 (Source: P.A. 92-333, eff. 8-10-01.)".