

1 AN ACT concerning revenue.

2 **Be it enacted by the People of the State of Illinois,**  
3 **represented in the General Assembly:**

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

17 (2) religious institutions or

18 (3) religious denominations

19 and that is used in conjunction therewith as housing  
20 facilities provided for ministers (including bishops, district  
21 superintendents and similar church officials whose ministerial  
22 duties are not limited to a single congregation), their  
23 spouses, children and domestic workers, performing the duties

1 of their vocation as ministers at such churches or religious  
2 institutions or for such religious denominations, including  
3 the convents and monasteries where persons engaged in  
4 religious activities reside also qualifies for exemption.

5 A parsonage, convent or monastery or other housing  
6 facility shall be considered under this Section to be  
7 exclusively used for religious purposes when the persons who  
8 perform religious related activities shall, as a condition of  
9 their employment or association, reside in the facility.

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

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