



Filed: 3/4/2004

09300HB6760ham001

LRB093 19475 BDD 48532 a

1 AMENDMENT TO HOUSE BILL 6760

2 AMENDMENT NO. _____. Amend House Bill 6760 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 that is 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 facilities
20 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
24 of their vocation as ministers at such churches or religious

1 institutions or for such religious denominations, including
2 the convents and monasteries where persons engaged in religious
3 activities reside also qualifies for exemption.

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

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

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