

1 AN ACT in relation to property taxes.

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
8 and religious purposes, or orphanages.

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,
21 district superintendents and similar church officials whose
22 ministerial duties are not limited to a single congregation),
23 their spouses, children and domestic workers, performing the
24 duties of their vocation as ministers at such churches or
25 religious institutions or for such religious denominations,
26 including the convents and monasteries where persons engaged
27 in religious activities reside also qualifies for exemption.

28 A parsonage, convent or monastery or other housing
29 facility shall be considered under this Section to be
30 exclusively used for religious purposes when the persons who
31 perform religious related activities shall, as a condition of

1 their employment or association, reside in the facility.

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

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