



## 93RD GENERAL ASSEMBLY

### State of Illinois

### 2003 and 2004

Introduced 2/6/2004, by Susana Mendoza

#### SYNOPSIS AS INTRODUCED:

35 ILCS 200/15-40

Amends the Property Tax Code. Makes a technical change in a Section concerning the tax exemption for property used for religious purposes.

LRB093 18084 SJM 43771 b

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 and  
8 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 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  
25 institutions or for such religious denominations, including  
26 the convents and monasteries where persons engaged in religious  
27 activities reside also qualifies for exemption.

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

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

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