

1 AN ACT concerning 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.

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
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.)