

1 AN ACT in relation to 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 Sections 15-5, 15-10, and 15-40 as follows:

6 (35 ILCS 200/15-5)

7 Sec. 15-5. Creation of exemptions. Any person wishing
8 to claim an exemption for the first time, other than a
9 homestead exemption under Sections 15-165 through 15-180,
10 shall file an application with the county board of review or
11 board of appeals, following the procedures of Section 16-70
12 or 16-130. In addition, in counties with a population of
13 3,000,000 or more, the board of review shall transmit to the
14 county assessor's office, within 14 days of receipt, a copy
15 of any application that requests exempt status under Section
16 15-40.

17 (Source: P.A. 88-455.)

18 (35 ILCS 200/15-10)

19 Sec. 15-10. Exempt property; procedures for
20 certification. All property granted an exemption by the
21 Department pursuant to the requirements of Section 15-5 and
22 described in the Sections following Section 15-30 and
23 preceding Section 16-5, to the extent therein limited, is
24 exempt from taxation. In order to maintain that exempt
25 status, However, it is the duty of the titleholder or the
26 owner of the beneficial interest of any property that is
27 exempt must, except property exempted under Section 15-45
28 (burial grounds) in counties of less than 3,000,000
29 inhabitants and owned by a not-for-profit organization,
30 exempted under Section 15-50 (United States property), and

1 ~~except-as-is-otherwise-provided-in-Sections-15-170-and-15-175~~
2 ~~{senior-and-general--homesteads}~~,--to file with the chief
3 county assessment officer, on or before January 31 of each
4 year (May 31 in the case of property exempted by Section
5 15-170), an affidavit stating whether there has been any
6 change in the ownership or use of the property or the status
7 of the owner-resident, or that a disabled veteran who
8 qualifies under Section 15-165 owned and used the property as
9 of January 1 of that year. ~~In-counties-of-less-than-3,000,000~~
10 ~~inhabitants,~~--the--titleholder-or-the-owner-of-the-beneficial
11 ~~interest-of-property-owned-by-a--not-for-profit--organization~~
12 ~~and--exempt--under--Section--15-45-is-not-required-to-file-an~~
13 ~~affidavit-after-January-31,-1998.~~ The nature of any change
14 shall be stated in the affidavit. Failure to file an
15 affidavit shall, in the discretion of the assessment officer,
16 constitute cause to terminate the exemption of that property,
17 notwithstanding any other provision of this Code. Owners of
18 5 or more such exempt parcels within a county may file a
19 single annual affidavit in lieu of an affidavit for each
20 parcel. The assessment officer, upon request, shall furnish
21 an affidavit form to the owners, in which the owner may state
22 whether there has been any change in the ownership or use of
23 the property or status of the owner or resident as of January
24 1 of that year. The owner of 5 or more exempt parcels shall
25 list all the properties giving the same information for each
26 parcel as required of owners who file individual affidavits.

27 However, titleholders or owners of the beneficial
28 interest in any property exempted under any of the following
29 provisions are not required to submit an annual filing under
30 this Section:

31 (1) Section 15-45 (burial grounds) in counties of
32 less than 3,000,000 inhabitants and owned by a
33 not-for-profit organization.

34 (2) Section 15-40.

1 (3) Section 15-50 (United States property).

2 (4) As is otherwise provided in Sections 15-170 and
3 15-175 (senior and general homestead exemptions).

4 If there is a change in use or ownership, however, notice
5 must be filed pursuant to Section 15-20.

6 (Source: P.A. 90-323, eff. 1-1-98.)

7 (35 ILCS 200/15-40)

8 Sec. 15-40. Religious purposes, orphanages, or school
9 and religious purposes.

10 (a) All Property used exclusively for:

11 (1) religious purposes, or used-exclusively-for

12 (2) school and religious purposes, or for

13 (3) orphanages

14 qualifies for exemption as long as it is not and--not--leased
15 or--otherwise used with a view to profit,--is--exempt,
16 including-all-such

17 (b) Property that is owned by

18 (1) churches or

19 (2) religious institutions or

20 (3) religious denominations

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

31 A parsonage, convent or monastery or other housing
32 facility shall be considered under this Section to be
33 exclusively used for religious purposes when the church,

1 ~~religious-institution, or denomination~~ requires that the
2 above-listed persons who perform religious related activities
3 shall, as a condition of their employment or association,
4 reside in the facility.

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

13 (Source: P.A. 84-551; 88-455.)

14 Section 99. Effective date. This Act takes effect upon
15 becoming law.