

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. All property used
9 exclusively for religious purposes, or used exclusively for
10 school and religious purposes, or for orphanages and not
11 leased or otherwise used with a view to profit, is exempt,
12 including all such property owned by churches or religious
13 institutions or denominations and used in conjunction
14 therewith as housing facilities provided for ministers
15 (including bishops, district superintendents and similar
16 church officials whose ministerial duties are not limited to
17 a single congregation), their spouses, children and domestic
18 workers, performing the duties of their vocation as ministers
19 at such churches or religious institutions or for such
20 religious denominations, and including the convents and
21 monasteries where persons engaged in religious activities
22 reside.

23 A parsonage, convent or monastery or other housing
24 facility shall be considered under this Section to be
25 exclusively used for religious purposes when the church,
26 religious institution, or denomination requires that the
27 above listed persons who perform religious related activities
28 shall, as a condition of their employment or association,
29 reside in the facility.

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