



Office of Chicago City Clerk



O2011-2270

Office of the City Clerk

City Council Document Tracking Sheet

Meeting Date:	4/13/2011
Sponsor(s):	Smith, Mary Ann (48)
Type:	Ordinance
Title:	Not-for-Profit Fee Exemption(s) Sacred Heart Schools
Committee(s) Assignment:	Committee on Finance

REFER TO COMMITTEE ON FINANCE

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF CHICAGO:

SECTION 1. That the Commissioner of Buildings, the Executive Director of Construction and Permits, the Commissioner of Transportation, the Commissioner of Streets and Sanitation, the Commissioner of Environment, the Commissioner of Water Management, the Director of Revenue, the Director of Business Affairs and Consumer Protection, the Commissioner of Fire, and the Commissioner of Zoning and Land Use Planning, are hereby directed to issue all necessary permits, all on-site water/sewer inspection fees and all water/sewer plan review fees, free of charge, notwithstanding other ordinances of the City of Chicago to the contrary, to Sacred Heart Schools 6250 N. Sheridan Rd, Chicago, Il., 60660, a not-for-profit Illinois Corporation, related to the erection and maintenance of building(s) and fuel storage facilities at said locations:

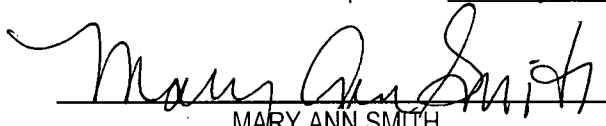
6250 N. Sheridan Road, Chicago, Il. 60660

Said building(s) and all appurtenances thereto shall be used exclusively for charitable purposes and shall not be leased or otherwise used with a view to profit, and the work thereon shall be done in accordance with plans submitted and all of the appropriate provisions of the Municipal Code of the City of Chicago and departmental requirements of various departments of the City of Chicago, and said building(s) and all appurtenances thereto shall be constructed and maintained so that they shall comply in all respects with the requirements of the appropriate provisions of the Municipal Code of the City of Chicago for the issuance of all necessary permits and licenses.

SECTION 2. Sacred Heart Schools, a not-for-profit, Illinois Corporation, shall be exempt from the payment of City license fees and shall be entitled to the cancellation of warrants for collection for inspection fees.

SECTION 3. Sacred Heart Schools, shall be entitled to a refund of City fees, which it has paid and to which it is exempt pursuant to Sections (1) and (2) of this ordinance.

SECTION 4. This ordinance shall be in force for a period of February 5, 2011 through February 5, 2013.


MARY ANN SMITH
Alderman, 48th Ward

THE ACADEMY HARDEY PREP
SACRED HEART
SCHOOLS

March 31, 2011

The Honorable Mary Ann Smith
Alderman, 49th Ward
5533 N. Broadway Ave.
Chicago, IL 60640

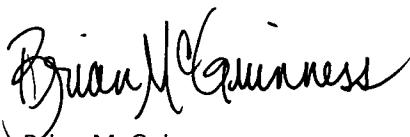
RE: Request for Ordinance for Blanket Permit Fee Waiver for Sacred Heart Schools

Dear Alderman Smith,

I would like to introduce myself to you as the new Chief Financial Officer for Sacred Heart Schools on Sheridan Road. I am pleased to be part of Sacred Heart and this neighborhood and look forward to meeting with the staff of the 49th Ward. As you have done in the past, I write to request that you please prepare, sponsor and introduce into the City Council an Ordinance to waive all City of Chicago permits, inspections and other fees associated with Sacred Heart Schools located at 6250 N. Sheridan Road as we continue to upgrade our facilities.

We thank you very much for your consideration. Please feel free to contact Graham Grady (312-807-4255) or myself (773-681-8406) if you have any questions. We are grateful to you for your many acts of kindness and support of our educational mission at Sacred Heart Schools. If you could kindly fax council journal pages once it is approved to 773-262-6178, it would be appreciated. Thank you.

Sincerely,



Brian McGuinness
Chief Financial Officer
Sacred Heart Schools



Society of the Sacred Heart
U.S. Province

To Whom It May Concern:

The Society of the Sacred Heart is a Roman Catholic institution listed in the Official Catholic Directory. A group ruling issued March 25, 1946 by the Internal Revenue Service held that Roman Catholic institutions listed in the Official Catholic Directory are exempt from federal income tax under section 501 (c) (3) of the I.R.S. Code and that contributions to these institutions are deductible for federal income, gift and estate tax purposes. By way of an annual letter to the United States Conference of Catholic Bishops, the Internal Revenue Service updates this ruling to accommodate additions to or deletions from the institutions listed in the aforementioned Directory.

Attached are copies of the Official Catholic Directory's title page and the Society of the Sacred Heart's listing on page 1730, entry number 4070, in the 2010 edition. This listing identifies all of the Society of the Sacred Heart's corporations that fall under this tax exemption. Also attached is a copy of the Internal Revenue Service's most recent update addressed to the United States Conference of Catholic Bishops, Dated July 12, 2010.

Janet Anderson
Accounting Manager

**Internal Revenue Service
P.O. Box 2508
Cincinnati, OH 45201**

Department of the Treasury

Date: July 12, 2010

Person to Contact:

Roger Meyer

Toll Free Telephone Number:

877-829-5500

Employer identification Number:

53-0418857

Group exemption Number:

0928

United States Conference of Catholic
Bishops
3211 4th Street, NE
Washington, DC 20017-1194

Dear Sir/Madam:

This responds to your July 9, 2010, request for information regarding the status of your group tax exemption.

Our records indicate that you were issued a determination letter in March 1946, that you are currently exempt from federal income tax under section 501(c)(3) of the Internal Revenue Code, and are not a private foundation within the meaning of section 509(a) of the Code because you are described in sections 509(a)(1) and 170(b)(1)(A)(i).

With your request, you provided a copy of the *Official Catholic Directory for 2010*, which includes the names and addresses of the agencies and instrumentalities and the educational, charitable, and religious institutions operated by the Roman Catholic Church in the United States, its territories, and possessions that are subordinate organizations under your group tax exemption. Your request indicated that each subordinate organization is a non-profit organization, that no part of the net earnings thereof inures to the benefit of any individual, and that no substantial part of their activities is for promotion of legislation. You have further represented that none of your subordinate organizations is a private foundation under section 509(a), although all subordinates do not all share the same sub-classification under section 509(a). Based on your representations, the subordinate organizations in the *Official Catholic Directory for 2010* are recognized as exempt under section 501(c)(3) of the Code under GEN 0928.

Donors may deduct contributions to you and your subordinate organizations as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to them or for their use are deductible for federal estate and gifts tax purposes if they meet the applicable provisions of section 2055, 2106, and 2522 of the Code.

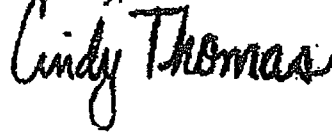
Subordinate organizations under a group exemption do not receive individual exemption letters. Most subordinate organizations are not separately listed in Publication 78 or the EO Business Master File. Donors may verify that a subordinate organization is included

in your group exemption by consulting the *Official Catholic Directory*, the official subordinate listing approved by you, or by contacting you directly. IRS does not verify the inclusion of subordinate organizations under your group exemption. See IRS Publication 4573, *Group Exemption*, for additional information about group exemptions.

Each subordinate organization covered in a group exemption should have its own EIN. Each subordinate organization must use its own EIN, not the EIN of the central organization, in all filings with IRS.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely,

A handwritten signature in cursive script that reads "Cindy Thomas". The signature is written in dark ink and is positioned above the printed name and title.

Cindy Thomas
Manager, Exempt Organizations
Determinations

Internal Revenue Service

Department of the Treasury

P. O. Box 2508
Cincinnati, OH 45201

Date: January 18, 2002

Society of the Sacred Heart
United States Province
4389 West Pine Boulevard
St. Louis, MO 63108-2205

Person to Contact:

Robert Molloy 31-04023
Customer Service Representative

Toll Free Telephone Number:

8:00 a.m. to 6:30 p.m. EST

877-829-5500

Fax Number:

613-263-3756

Federal Identification Number:

Group Exemption Number:
0928

Dear Sister:

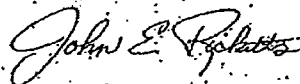
We have received your inquiry regarding your organization's federal tax exempt status.

Our records indicate your organization is exempt under section 501(c)(3) of the Internal Revenue Code, and it is not a private foundation, within the meaning of 509(a) of the Code, because your organization is described in sections 509(a)(1) and 170(b)(1)(A)(i). Your organization is included in the group ruling issued to the United States Conference of Catholic Bishops. The United States Conference of Catholic Bishops is listed in Publication 78. Donors may deduct contributions to your organization under section 170 of the code.

As your organization is included in a group ruling, there is not an individual exemption letter for it. The group exemption letter applies to all of the subordinate organizations on whose behalf the United States Conference of Catholic Bishops has applied for recognition of exemption. If you want a copy of the group exemption letter, please contact your central organization.

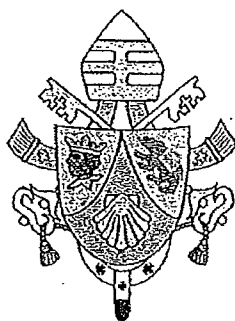
If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely,



John E. Ricketta, Director, TE/GE
Customer Account Services

1817



2010

The Official Catholic Directory

Anno
Domini

2010

Published Annually by

P.J. Kennedy & Sons

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