

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, II., 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, II. 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. <u>Sacred Heart Schools</u>, 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.

Alderman, 48th Ward



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



To Whom It May Concem:

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 armual 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 hsted in the aforementioned Dhectory.

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

Janut Alerdus

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:

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

Group exemption Number:

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 detennination 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 far 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

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

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 aubordinate 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 pall us at the telephone number shown in the heading of this

Sincerely.

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

ALABAMA*COLORADO*ARIZONA*MAINE*TEXAS*UTAH*ALASKA ·IOWA·LOUISIANA·WISCONSIN·TENNESSEE·IDAHO· IA-MARYLAND-ARKANSAS NEW HAMPSHIRE-NEW JERSEY-NEW MEXICO-CONNECT 1817 2010 LINOIS+KANSAS+NORTH CAROLINA+OREGON+NEBRASKA+KENT The Official Catholic Oirectory Anno Domini 2010 Published Annually by P.J. Kenedy & Sons INDIANA · OKLAHOMA · RHODE ISLAND · MONTANA · HAWAII-WASHINGTON-VIRGINIA-VERMONT-WYOMING-OHIO

Portsmouth, Ri 02871. Tel: 401-683-2222. Sr. Katherine Mary O'Elynn, F.G.J., Supr. Gen.; Sr. Patricia Binchy, E.C.J., Prov.; Sr. Marguerite Goddard, F.C.J., Novica

[4050] (S.D.S.H.)—SISTERS OF THE SOCIETY DEVOTED TO THE SACRED HEAHT (D) Founded in Hungary in 1840.

Mothorhouse (1956) 9814 Sylvia Ave., Northridge, CA 91324. Tel: 818-772-3961; Fax: 818-772-2742; Web: www.secredhes.tristers.com. S., Jane Stafford, Supr. Oen.; Sr. Ida Pcterfy, Foundress.

Oen.; Sr. Ida Peterfy, Foundress.

Novitiate House: 10480 Winnetka Ave., Chetsworth, CA 91311. Tel: 818-831-9710; Fax: 818-831-0790; Web: www.sadsh.org; Web: www.sacredheartsisters.com.

Total in Community: 60.

Propertiee ormed and/or sponsored: Sacred Heart Mothorhouse, Northridga OA; Hoart of Jesus Retreat Center, Santa Ana, CA; Sacred Heart Hoytitete, Chatsworth, OA; Sacred Heart Ketreat Camp, Big Baar, OA; Sacred Heart Convent, Los Angeles, CA.

Ministry in Parish Roligious Education Centers; Calechist Fornation Centers; Camp for year-round Retreats and eummer Family Retreats Camps; Catebesls; Youth Leadership Programs; Dny Retreat Center for Children and Adulis; Catechesla in Parochial Schools and Catholic High Schools; "Sacred Heart Kids' Club" Video/DVD Catechesls; Hispankand Chineso Catechetical Center; Catechatical Programs on Milltary Bases; Cotechetical Missions to Diocesse; Far Bast Mission in Tbiwan; Mission in Hungsty.

Hungary.

Represented in the Archdioceses of Los Angeles and St.

Louis and the Dioceses of Orango and San Bernardino. Also in Taiwan and Hungary.

[4080] (S.H.C.J.)—SOCIETY OF THE HOLY CHILD JESUS (P)
Founded in England in 1848, First foondation in the United States in 1662.

Moiberhouser Via della Maglianella 379, Rome, Italy, 09166. Sr. Oeraldino MacCarthy, S.H.O.J., Society Leader.

Leader.

American Provincet Provintial Offices, 480 Shadeland Ave., Drexel Hill, På 19026-2312. Tel: 610-620-1400. Sr. Holen T. McDonold, S.H.G.J., Prov. Leader; Sr. Helona Mayor, B.H.O.J., Archivist.
Totel numbor in Province: 178.
Miniatry in a variety of Educational and Pastoral Work. Pruportles owned or sponsored: Connelly School of the Holy Child, Potomac, MD; Cornella Connelly School, Anaheim, Ca; Mayfield Jenior School of the Holy Child Josus; Mayfield Senior School of the Holy Child, Summit, NJ; Old Wesibury School of the Holy Child, Summit, NJ; Old Wesibury School of the Holy Child, Summit, NJ; Old Wesibury School of the Holy Child, Summit, NJ; Old Wesibury School of the Holy Child, Sosemont, På; School of tha Holy Child, Draxot Hill, På; School of the Holy Child, Ry; NY; Providence Center, Philadelphia, På; Carnelia Connelly Center for Education; Holy Child Middle School, Naw York, NY.
Represented in the Archdioceses of Boston, Chicago,

RYT.

Represented in the Archdioceses of Boston, Chicago, Hartfoni, Los Angeles, Milwnukco, Newark, New Orleans, New York, Phitadelphia, Portland In Oregon and Washington and In the Dioceses of Camden, Charlotte, Orango, Palerson, Rockvilla Centre, San Diego, Trenton and Venice.

[4070] (R.S.C.J.)—SOCIETY OF THE SACRED HEART (P) Founded in France in 1800. First foundation in the United States in 1818.

Generalator Via Tarquinio Viper, 16, Rome, Italy, 00152. Sr. Kathleen Conan, Supr. Gen.

United States Provincial House; 4120 Forest Parlo Ave., St. Louis, MO 63108. Tel: 314-552-1600; Fax: 314-534-6800; Bmoil: provincialhouse@rec.org. Sr. Paula Thoor, K.S.C.J., Prov.; Sr. Frances Oimbor, Prov.

Paula Thorr, K.S.C.J., Prov.; Sr. Frances Oimbor, Prov. Archivist.

Total number in the Province: 357.

Ministry in the field of Religious end Academic Education at all levels; Adult Education; Parish, Pastoral, Social and Health Caro Ministries.

Province Corporations: Society of the Sacred Heart, United States Province, Inc.; California Province of the Society of the Sacred Heart, Chicago Province, Inc.; Religious of the Sacred Heart, Washington Province, Inc.; Religious of the Sacred Heart, Now York Province, Inc.; Ladica of the Sacred Heart, MO; Religious of the Sacred Heart, Now York Province, Inc.; Ladica of the Sacred Heart, Inc.; Network of the Sacred Heart Schools, Inc., 700 H. Third St., St. Charles, MO 63301, Phonoi: 836-724-7003.

Kepresenled in the Archdioceses of Boston, Chicago, Cincinnati, Detroit, Galveston-Houston, Louiaville, Miami, Mitwaukeo, Now Orleans, Now York, Omaha, St. Louis, San Francisco, Seatlo and Washington and in the Dioceses of Albany, Baton Rouge, Fail Rivor, Fort Wayna-South Bend, Lafayette (LAI), Oaklami, Poriland, San Bernardino, San Diego, San Jose, and Trenton.

[4080] (S.S.S.)—SISTERS OP SOOIAL SERVICE OF LOS ANGELES, INC. (P) Founded in Hungary Established in the United States at

Los Angeles, California in 1926.

Los Angeles, California in 1926.

Genoral Motherhousor 4316 Lanai Rd., Encino, CA 91436. Tel: 818-285-3365; Fax: 818-285-3368. Sr. Claire Grahon, Gon. Dir. Total in Community; 100.

Legel Titles: Sisters of Social Service of Los Angeles; Sisters of Social Service Support Trus Fund.

Social Service Work in Parishes and in Diocesan Agencies; Leadership Training of Youth and Adults; Summer Camps for Children and Families; Programs for the Eidorij; Peace and Justice Work; Behgious Education; Settlement Houses; Health Programs; Family Counseling Services, Internallonal houses in Mexico, Philippioes and Taiwan.

Represented in the Archdjocesee of Los Angeles, Portland in Oregon, San Francisco and Seattle and in the Dioceses of Oakland, Sacramento and San Diego.

[4080] (S.S.S.)—SISTERS OF SOCIAL SERVICE OF THE DIOCESE OF RUFFALO, ING. (P)

Founded in Budapest, Hungary in 1923; Sr. Margarot Siachta, Foundress.

H-1029, Bathori Laszlo u. 10, Bodapest, Hungary

N-1029, Battori Laszio u. 10, Bodapesi, Hungary
1S. District Residonee: 296 Summit Ave. Buffalo, NY
14214-1938. Tel: 716-884-0197; Fax: 716-834-8168. Sr.
Tetesina Joo, S.S.S., District Moderator; Sr. Agnes
Pataki, S.S.S., Gea. Moderator.
Total number in the United States: 14.
Social Work; Parish Ministry; Health Care; Ministry for
Justice and Human Righta.
Bepresonted in the Archdiocese of Mianti and in the
Dioceso of Buffaio.

[4100] (S.S.M.)—SISTERS OF THE SORROWFUL MOTHER (THIRI) ORDER OF ST. FRANCIS) (P) Founded in Italy in 1883, First foundation in the United States in 1889.

General Motherhouser Caso Generalizia della Suore dell'Addolorala, Via Paolo III, Eome, Italy, 1-00166. Sr. Torcsina Mara, S.S.M., Gen. Supr

Toresina Mara, S.S.M., Gen. Supr.

U.S./Carlbbeao Province: 2986 Universal Ct., Ste. 100, Oshkosh, WI 64904. Tcl: 920-230-2010; Fax: 920-230-2041. Sr. M. Sylvia Egan, S.S.M., Prov. Supr. Total number in the U.S. Community: 139.

Legal Holding: Sisters of the Sorrowful Mother Marian Health System, Inc.; Sisters of the Sorrowful Mother - US/Caribhean Province, Ita.

Ministry in the fields of Religious and Acadomic Education; Nursing Homos; Social Work; Hospitala and Hospital Administration.

Represented in the Archdiocesa of Milwaukee and in too Dioceses of Camden, Green Bay, Las Croces, La Crosso, Poterson, Superior, Tulsa, Wichita and Wiunan. Also in Dominican Bepublic, Trinidad, Grenada and Castries.

[4105] —THIRD ORDER REGULAR FRANCISCAN COMMON NOVITIATE

1650 Pioinfield Rd., #3N, Jollet, II. 60485-3762. Thi: 815-780-8502; Email: novitiote1660@yshoo.com; Weh: www.nevfranclscans.org. Sr. Sharon Filzpatrick, O.S.F., Assoc. Novice Mistress.

Assoc. Novice Insecess.

120 N. Blizabeth Ave., Saint Louis, MO 63135-2458. Web; www.nowfranciscans.org. Sr. Rosalio Wisniewski, O.S.F. Ibtal participating congregations; 31.

Ministry in the development in each novice of Franciscan spirituality, charism, and prayer.

Ilcpresented in the Archdiocose of St. Louis.

[4110] (O.S.U.)—URSULINE NUNS (P)
(llonten Union).
Founded in Italy in 1636. First foundation in the United States New Orleans, Louisians in 1727.

Oonoralatei Via Nomentana 236, Rome, Italy, 00162. Mother Cecilia Wang, O.S.O., Prioress Gen.

Eastern Province of the U.S. (1900): Ursuline Provincialate, 1398 North Avo., New Rochelle, NY 10864. Tol: 914-712-0060; Fax: 914-712-3134.
Total number in the Province: 131.
Legal Titles: Ursulina Proviocialato, Eastern Province of the United States, Inc.; Marian Residence Fund, Now Rocholle, NY, OSO Charitable Trust, Now Itochelle, NY, Ministry in the 6-13 cf. Acceptable.

elle, NY. Ministry in the field of Academic Education at all levels; varied Pastoral and Social Services. Represented io tho Archdioceses of New Orleans, Now York and Washington and in the Dioceses of Bridge-port, Ogdeosburg, Orlando and Wilmington.

Confrni Province of the O.S. Ursuline Provincialate, 363 S. Sappingion Rd., Saint Louis, MO 63122, Tel: 314-621-6884; Fax: 814-821-6888, Sr. Diane Fulgenzi, O.S.U., Prov. Prioross.
Total in Community: 127.
Ministry in the field of Itcligious and Academic Education

tion.
Represented in the Archdioceses of Chicago, Galveston-Houston, Now Orleans, St. Louis, St. Paul-Minneapolis and Son Antonio and in the Dioceses of Dallas, Lardo, Peoria, Springfield Capo Girardeau and Springfield (IL).

Western Province U.S. (1932): Ursuline Provincialnic, 639 Angola Dr., Santa Rosa, CA 95403-1793. Tel:

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