

SCIOTO VALLEY PRESBYTERY  
Commission for Congregational Life  
POLICY TO DISSOLVE (CLOSE) A CONGREGATION (CCL)  
Approved September 17, 2019

When a request from a member congregation is received by the Executive Presbyter or Stated Clerk of the presbytery, that request shall be given to the Commission for Congregational Life (CCL) for their consideration. They may then vote to direct that the Presbytery Moderator appoint an Administrative Commission (AC) to dissolve (close) a congregation. The Commission for Congregational Life will act with the authority of the Presbytery in voting to approve the proposed members of the AC, or they may recommend that presbytery directly approve the proposed members. The AC will also act with the authority of the presbytery in carrying out their work according to the specifics of the charter which the Presbytery approves. If needed, the AC may seek additional authority from the Presbytery.

The AC will normally consist of five to seven teaching and ruling elders as evenly distributed as practical. The members shall be appointed by the Presbytery Moderator in consultation with the Stated Clerk and /or the Executive Presbyter, with the appointments being reported to the next stated meeting of the Presbytery.

The AC membership should include members who represent the CCL and the Commission for Presbytery Operations (CPO). Other expertise which may be helpful to have in the membership of the AC include law, accounting and finance, real estate and property management, local mission, and/or social service, as well as at least one member from the congregation, preferably the Clerk of Session. The appointed AC may coopt as needed individuals with particular skills to assist with their work and will report such individuals to the CCL. The AC shall be trained by the Stated Clerk.

Unless otherwise specified, the AC will have the authority to carry out the following responsibilities:

- Ecclesiastical and Pastoral Care Responsibilities
  - o Consult with and care for remaining members and attendees of the congregation.
  - o Ascertain the roll of the current members, with addresses, and counsel them about transferring their membership to another congregation.
  - o Provide for an appropriate closing worship service to celebrate the life and ministry of the congregation.
  - o Secure all session records (minute and roll books) and pertinent historical records and transmit them to the Stated Clerk for subsequent deposit in the Presbyterian Historical Society.
  - o The AC may be granted authority to act as the session following the official dissolution in order to accomplish necessary closing activities.

□ Fiduciary Responsibilities

- o Work with church treasurer to pay all outstanding bills.
- o Work with church treasurer to produce a final financial report for the congregation.
- o Provide statements of current year giving to all givers of record.
- o Provide for a final accounting of cash and non-cash assets.
- o Provide that all postal mail is forwarded c/o the Presbytery office effective the date of closing.
- o Empty the safe deposit box if there is one and secure all documents for the commission.
- o Ascertain the legal status of the congregation (is it incorporated?), are filings current, and prepare necessary filings to dissolve the corporation, close out employment accounts such as workers' compensation and tax withholding (as applicable).
- o Arrange for the treasurer(s) to sign off on all financial accounts with two individuals (a member of the commission and the presbytery treasurer) and assume signatory authority for the accounts until such time as they are closed.

□ Real Property Responsibilities

- o Obtain deeds for all parcels of real estate (there may be several if neighboring properties were purchased over the years). Not all parcels may be contiguous.
- o Do a title search to ascertain that all real property is held in fee simple with no liens or no clauses which would have the property revert back to the donor(s) or their known and/or unknown heirs should the property cease to be used for church purposes.
  - If there is a cloud on the title to any church real property, proceed to take necessary action to remove the lien or to quit the title.
  - If the title is clear, then have a deed executed to transfer title to the property to "The Presbytery of Scioto Valley".
- o Obtain an appraisal for all parcels of real property. (The appraised value will be different from the tax value recorded by the county auditor's office. Appraisals for church buildings are only approximate as there are very few sales to compare with. And experience has shown that market prices of church buildings tend to run about 60-70% of appraised values.)
- o Work with CPO to dispose of the real property.
  - The preferable disposal of real property would be through sale on an "as is" basis. While the presbytery is not in the business of making money, any sale should not be at a significantly under-valued price. Factors including the undesirability of an unsecured or unattended building, neighborhood relations, ongoing security/utility/maintenance costs, and potential for lengthy time on the market will all play in how the building(s) is/are priced and marketed. Auction as opposed to listing with a realtor may be a suitable option.

- An alternative to selling the property would be donating it to
  - an appropriate local not-for-profit organization that is engaged in mission consonant with the mission of the former congregation or with the Christian gospel;
  - a local historical society; or
  - a similar organization.
 Closing costs and fees would normally be assumed by the receiving organization.
- If the structure(s) is/are in very poor physical condition another alternative would be razing the structure(s) and selling off the lots at fair market value.

□ Personal Property Responsibilities

- o Inventory contents of church building and any other properties.
- o Provide an opportunity for members to have keepsakes from the church's personal property (this may include a grace period following the final closing worship service).
- o Be aware that rulings and regulations promulgated by the Consumer Product Safety Commission, the Occupational Health and Safety Administration, and other government agencies preclude the sale or donation of cribs manufactured prior to July 2011, and toys, furniture and other items that contain lead paint. Doing so may be a federal offense and most certainly is a huge potential insurance liability. These items need to be responsibly disposed of.
- o Provide the opportunity for other presbytery congregations, first, and other congregations, second, to receive furnishings that they can use.

□ Security and Maintenance Responsibilities

- o Change locks after closing and expiry of any grace period.
- o See that the current insurance (property and liability) remains in force or is transferred to the presbytery's policy
- o Turn off all non-essential utilities and services (e.g., telephone, internet, cable, security, etc.) and obtain final billings.
- o Change billing address on remaining utility accounts to the Presbytery office.
- o Arrange for appropriate ongoing maintenance while the property is under presbytery control (lawn mowing, snow removal, etc.) and arrange for payment.
- o Provide for the cleanup of the building and the removal of unwanted materials, trash, etc., and prepare the building ready for sale. (If technical services are necessary, secure them and pay for them out of the congregation's assets and, if necessary, the proceeds from the sale of the property.)

The AC will keep written records of its activity and submit a final report to the Presbytery for inclusion in the minutes of the Presbytery. Following the conclusion of all appropriate activity and the submission of its final report, the AC may request that the presbytery dissolve it with thanks.