

Guidelines for Presbytery's Trustees  
When a Local Congregation Is Closed

“The presbytery is responsible for the mission and government of the church throughout its geographical district.”(G-11.0103) Because of that unique responsibility for the mission of Christ’s church throughout the geographic region, it falls to the presbytery to determine when it is appropriate for a particular church to be closed. “It (the presbytery) therefore has the responsibility and power, to divide, dismiss, or dissolve churches in consultation with their members.” (G-11.0103i) This document is to guide the Trustees of the Presbytery of Great Rivers in their roll in the both the consultation with the membership of a particular church and the presbytery’s decision to dissolve that church. Nothing in this should be read to indicate that the responsibility and power to divide, dismiss, or dissolve churches rests other than with the presbytery. Sections of this document relating to property are guided by and subject to all appropriate provisions of the Book of Order, including G-8.0201 Property Is Held in Trust and G-8.0401 Property of Church Dissolved or Extinct.

A. Name and Address of the Particular Church

B. A Brief History of the Church

C. Why Is the Closing of This Church the Best Mission Option at This Time?

D. Attach a Professional (realtor/appraiser) Assessment of the Property and All Assets

E. Provide A Full Financial Report (The Book of Order in G-10.0401d. Requires, “A full financial review of all books and records relating to finances once each year by a public accountant or public accounting firm or a committee of members versed in accounting procedures. Such auditors should not be related to the treasurer (or treasurers). Terminology in this section is meant to provide general guidance and is not intended to require or not require specific audit procedures or practices as understood within the professional accounting community”) Using this standard of review, provide the following:

1. All current mortgages, loans, and/or debts
2. A deed of or a title search for all real estate
3. A full financial report including
  - a. Original documentation for all bequests, trusts, and any other donor restricted assets
  - b. Listing of all accounts, including the name, address and telephone number of the banks and/or other institutions where the accounts are held, account numbers, exact name on account.

F. Date of Congregational Meeting and Action

Please indicate the date and ballot count of the congregational action that would constitute the membership's consultation with presbytery in the decision to dissolve the congregation.

Date:

Moderator:

Signature of Clerk of Session:

(Date)

G. Will Property Be Sold Prior to Dissolution?      Yes                  No

H. If the Property Is Not Sold Prior to Dissolution,

1. Who will transfer keys and records to the PGR Trustees?

2. What is the agreement between the session and presbytery for disposition of the contents of all buildings?

3. Are there sufficient residual funds to cover on going insurance, maintenance and other expenses until the property can be sold?    Yes                  No    If no, what provision has been made for these expenses?

4. Have all utilities been shut off?    Yes                  No    If no, what provision has been made for the payment of these utilities until the property can be sold?

G-8.0201      Property Is Held in Trust

All property held by or for a particular church, a presbytery, a synod, the General Assembly, or the Presbyterian Church (U.S.A.), whether legal title is lodged in a corporation, a trustee or trustees, or an unincorporated association, and whether the property is used in programs of a particular church or of a more inclusive governing body or retained for the production of income, is held in trust nevertheless for the use and benefit of the Presbyterian Church (U.S.A.).

G-8.0401      Property of Church Dissolved or Extinct

Whenever a particular church is formally dissolved by the presbytery, or has become extinct by reason of the dispersal of its members, the abandonment of its work, or other cause, such property as it may have shall be held, used, and applied for such uses, purposes, and trusts as the presbytery may direct, limit, and appoint, or such property may be sold or disposed of as the presbytery may direct, in conformity with the *Constitution of the Presbyterian Church (U.S.A.)*.