

HANDBOOK ON CHURCH PROPERTY MATTERS



The United Church of Canada
Living Skies Regional Council
May 2020

The “Handbook on Church Property Matters” may be accessed electronically on the Living Skies Regional Council website under Resources www.livingskiesrc.ca

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Preamble

“We are called to be the Church.” As such, we need to exercise faithful stewardship, including stewardship over any property entrusted to us. Over the course of the lifetime of a community of faith (congregation or pastoral charge), the church is responsible for all decisions related to property – acquiring, renovating, selling or otherwise disposing of it. Though any and all of these processes might appear ordinary in the secular business world and would not have a spiritual dimension, ultimately when we carry out these tasks faithfully, we enable the mission and ministry of the Church to be fulfilled.

This booklet has been prepared to provide information on church property matters to the many volunteers (lay and ministry personnel) within The United Church of Canada in Living Skies Regional Council who are called to carry out these often-difficult and time-consuming tasks.

Fortunately, “we are not alone;” and, within The United Church of Canada, the local governing body has the resources of its regional council and, through “*The Manual*” and other forms of assistance, the General Council. The United Church of Canada is a conciliar (as opposed to a congregational) church, which is to say that in our system the local community of faith does not exist in isolation of governance. The local church board/council (a *governing body* within the United Church) is related to other governing bodies of the United Church through two other councils, the regional council and the General Council, and operates with both their support and oversight. When this system works as intended, communities of faith are helped to protect their own welfare and also challenged to remember that they are part of a nation-wide community of churches.

In matters of property decisions, in fact, it is because we are a *conciliar church* that it is the Living Skies Regional Council Property Commission, with few exceptions, that needs to give final approval for:

- acquiring church property
- erecting a new building
- leasing of the church building
- renting space from others
- renovating church property
- amalgamating one or more congregations
- listing church property for sale
- selling church property including distribution of proceeds
- disbanding of a congregation
- disbursement of assets when congregation is disbanded

In all of these matters, it is very important for the community of faith to be in touch with the regional council's property commission at the earliest stage.

This handbook is not a legal document; and, in all instances, *The Manual* of The United Church of Canada and the opinions of the Canada Revenue Agency take precedence. These pages are intended: to direct you to the relevant sections of *The Manual*; to assist you in following the required steps; and, to anticipate some of the challenges that accompany the path of change within the church.

In our work as part of a local community of faith (congregation or pastoral charge), the regional council, may the church be led and strengthened in faith.

Living Skies Regional Council
The United Church of Canada
May 2020

Definitions

Board of Trustees:

A body of members of the community of faith (congregation or pastoral charge), elected by the community of faith (congregation or pastoral charge) which holds in trust, for the purposes of that community of faith (congregation or pastoral charge), as part of the entire United Church of Canada, all property (land, buildings and investments). See The Manual (2019) Section G.3 and the Trustees Handbook 2016.

Conciliar Structure:

The United Church has a conciliar structure, which means that each governing body is made up of representatives from the next smaller governing body. Therefore,

- The regional council is made up of members of communities of faith.
- The General Council is made up of commissioners, who are representatives of the regional councils.

Each governing body of the church thus has representatives from the communities of faith, the most basic governing body of the United Church.

Another feature of our conciliar structure has to do with the importance of spiritual discernment. Since we believe that the Holy Spirit speaks in many ways, including through our discussions and meetings, each governing body and its members must be open to hearing what the Spirit might be saying during the course of a meeting. So, we do not expect representatives to be bound by the wishes or opinions of those they represent. They are wise to consider such opinions and wisdom when voting, but are always free to vote according to their prayerful reflection and conscience. In this way, a community of faith cannot bind its regional council representatives to vote a certain way on any given matter.

Congregational:

A system of church government used by some denominations (indeed, it was used by one of our founding denominations) in which every community of faith (congregation or pastoral charge) governs itself and joins others as occasions arise.

Congregational Property & Other Major Assets:

All moveable property such as furniture, books and vehicles; and, intangible property like bonds, stocks and bank accounts. Community of faith (congregation or pastoral charge) property also includes buildings and anything else affixed to or growing on land or buildings, and rights relating to these, as per (The Manual G.2.1.1)

It is important to include as part of the community of faith (congregation or pastoral charge) property the congregational property of all groups within a congregation, including the UCW.

Other Major Assets of a community of faith (congregation or pastoral charge), if any, are to be determined by the regional council and may include some or all of the congregational property (*The Manual*, s. G.2.1.2). The regional council is responsible for informing the community of faith (congregation or pastoral charge) in the regional council about the meaning of 'other major assets' in that regional council. Living Skies Regional Council defines "other major assets" as any item or group of items under consideration with value equal to or greater than 20% of the yearly operating budget of the community of faith

Historic Roll:

The community of faith official record of membership. Typically logged in a book for the purpose, the 'roll of membership' includes the date on which a person became a member (and by what means, such as profession of faith, transfer from another congregation), and the date and reason for removal of the membership (such as death, transfer to another congregation). The Historic Roll is maintained in alphabetical order and in chronological order, often with an alphabetical index.

Major Renovation:

The expansion or redevelopment of property which:

- changes the existing interior or exterior of the building.
- requires borrowing of funds from any source.

In accordance with Manual Section C.2.6(a)ii, Living Skies Regional Council defines "major renovations" as any repair, work, addition, upgrade or capital improvement or like project to the real property of a congregation or pastoral charge estimated or expected to cost an amount equal to or greater than 20% of the yearly operating budget of the community of faith including without limitation applicable taxes, design, permits, project management and commissions.

Members & Adherents:

- **Full Members:** persons who have **formally** attached themselves to The United Church of Canada and a local congregation through confirmation, profession of faith or transfer of membership from another congregation.

- **Adherents:** persons who are attached to a congregation and who contribute regularly to its life and work while not being formally members thereof.
- It is important to be aware of this distinction when considering who may vote at a meeting of the congregation. For further information about this issue refer to *The Manual* Sections B.3.3 & B.3.7.

Property Commission:

The Living Skies Regional Council Property Commission will oversee and make decisions on property matters in accordance with Section C.2.6 of The Manual and the property policies of the regional council and General Council. As a commission we have the authority to make decisions on behalf of the regional council.

Charitable Status and Giving Gifts

Once an organization has charitable status, it is a relatively straightforward process to maintain it, but it can be a very lengthy and complicated process to get it reinstated!

It is assumed that all United Church entities do their best to comply with accounting, receipting and other technical requirements. Beyond that, all that is needed to maintain status is to file the Annual Charitable Information Return (T3010-1) with the Canada Revenue Agency Service each year on a timely basis. It is due 6 months after the organization's fiscal year end. (i.e. June 30 for those with a calendar fiscal year).

In virtually 100% of United Church cases, revocation of charitable status is due to non-filing. If charitable status is revoked, all subsequent charitable receipts are technically invalid and could be disputed when members submit proof of charitable gifts on their tax returns. This may also trigger an audit of not only the last seven year of the church's finances consuming a large amount of volunteer time but also an audit of major donors once the church has come to CRA's attention.

It is important to remember at the outset that the rules that apply to the community of faith (congregation or pastoral charge) as an organization that has charitable tax status also apply to all of the groups within the community of faith (congregation or pastoral charge), including the UCW, to all of the assets that they hold, and to the disposition of all of their assets.

While the annual return task is typically the duty of the treasurer, everyone should take an interest. The governing body should be advised that the return has been filed. Members of the governing body (board/session) might even want to look up their charity on the Canada Revenue Agency (CRA) website (www.cra-arc.gc.ca) using the search function. **Regaining charitable status takes several months and lots of paperwork. Don't risk it!**

This is even more important if a congregation is involved in a closure or amalgamation. There are different rules that apply to disposition of assets if charitable status is lost. As long as there is charitable status, gifts may be made to any "**qualified donee**".

Under the Income Tax Act, "qualified donees" are organizations that are permitted to issue official donation receipts for gifts that individuals and corporations make to them. They are as follows: a registered charity; a registered Canadian amateur athletic association; a housing corporation resident in Canada constituted exclusively to provide low-cost housing for the aged; a Canadian municipality; the United Nations and its agencies; a university that is outside Canada that is prescribed to be a university the student body of which

ordinarily includes students from Canada; a charitable organization outside Canada to which Her Majesty in right of Canada has made a gift during the fiscal period or in the 12 months immediately preceding the period and Her Majesty in right of Canada or a province.

If any assets remain for disposition AFTER charitable status revocation has been initiated by the CRA, money can only be disbursed to "eligible donees". This is a much narrower category. Recipients must have charitable status and meet other criteria. The link to the Canada Revenue Agency (CRA) policy on the dissolution of a charity (i.e. giving up the charitable number and status) is: <https://www.canada.ca/en/revenue-agency/services/charities-giving/charities/policies-guidance/summary-policy-d15-dissolution-clause.html>

The best thing to do is to control totally the congregation's ability to make decisions. In a closure situation since 2000, a congregation didn't maintain charitable status right to the end. As a result the CRA disallowed gifts to the local community that would otherwise have been fine. The CRA is entitled to not only disallow the gifts, but also to get the money back from the recipients!

Keep the CRA out of it by maintaining your status.

Considerations for Renting Church Property or Allowing for Its Use

Members of charities, and particularly of churches, are often very loyal and committed to that charity and its work. Without the time and financial contributions of such members, the charity would not exist. The fact that members have made financial and other contributions does not create any legal rights of ownership in or entitlement to the charity's property. Charities exist for the public benefit and are owned by the public at large. This means for example, that if the charity decided to close its doors, it could not divide and distribute the assets to its members, as if it were a for-profit business. The assets have to be distributed to another charity so the public can continue to benefit. An understanding of this principle is important, not only when a church closes, but also when it comes to members' use of facilities for their own personal purposes (i.e. not for any activity of the charity).

Charities that make their facilities available to the community for events such as weddings and anniversaries should charge identical rental fees to everyone, regardless of membership or gifts made. If members and donors receive preferential treatment, such as a lesser charge or no charge at all, the charity would be providing an advantage to them because they are members or donors of the charity. Not only could the charity's registered status be jeopardized, but also the implication is that every member and donor would be in receipt of an advantage (i.e. the right to the free use of the facilities), which would reduce the eligible amount of the donor's respective charitable tax receipts.

This is not just a theoretical issue. In 2008, the Canada Revenue Agency suspended the tax receipting privilege of a Montreal synagogue (Adath Israel) and fined it nearly \$500,000. The issue there was that the synagogue had issued tax receipts improperly in relation to cemetery plots, because it offered a significant price reduction to synagogue members, provided they paid their annual membership fees. [The fees had been treated as donations and tax receipts issued for them, but the benefit in reduced cost of the cemetery plots wasn't taken into account.]

1. Renting Church Property to Others Who Will Be Tenants of the Church

Why lease (or rent) church property?

A congregation leases part of its building to others to:

- support non-profit organizations such as Scouts or Alcoholics Anonymous (AA), or to provide meeting space for community organizations

- be a part of the wider community
- welcome people so they are familiar with the location and might look to the congregation for spiritual support
- generate revenue to assist with operations. (Congregations can offset the operation costs of their church buildings but should be careful about making a 'profit'. Canada Revenue and municipal tax authorities set limits on such income by tax-exempt entities and may question such exemptions.)

These same issues apply to situations in which a tenant gets control and quiet possession of the space (a lease) and in situations in which someone gets use of the space only as a rental or for a donation.

Communication is important. Nothing injures a relationship like some misunderstandings that could have been avoided by a clear agreement. One should seek legal advice in drafting a lease whether the church is renting from others or is the landlord. The key role of a lawyer is to anticipate problems based on experience and allow for terms to deal with them

Consider having a dispute mechanism in place to deal with any issues that may arise.

There should be a written lease agreement. As this is a building being shared, the lease agreement must describe the respective expectations and responsibilities of the church and of the tenant group.

There are a number of issues to consider:

1. Risk and Liability

a. for example, who is responsible if a child breaks an arm playing dodge ball?

- i. we should ensure that any tenant has adequate insurance which includes liability to others
- ii. we should ensure that the congregation's insurance covers rentals

b. what is 'damage that a tenant should pay for', as opposed to 'normal wear and tear'?

c. is a damage deposit required?

2. Time conflicts

a. AA is very strict on its schedule since they publish meetings in their brochure allowing members to find a meeting (when traveling & stressed, for instance). Such 12 Step Groups cannot cancel or even move despite a church supper or youth rally.

- b. Space in the church must still be available for church functions. The congregation needs the building beyond Sunday morning.
 - c. Will use of the church by diverse tenant groups, in adjoining spaces, be compatible?
 - d. May the tenant groups be in the building at other times than regular meetings? (For example, to restock supplies for coffee, etc. if an AA group?)
- 3. Does the use by a tenant group coincide with our mission and values? For example, concern may arise in the following situations:
 - a. Where a group operates a bingo
 - b. Where alcohol is being consumed
 - c. Where a gymnasium is being used for martial arts
- 4. Restricted areas. For example:
 - a. The office areas in the church building are usually off limits
 - b. The furnace room is not a place for young children
- 5. Clean up
 - a. Who is responsible?
 - b. If we say "Leave it how you found it", how do we specify how it was before?
 - c. What are the consequences if the tenant does not do as required?
- 6. Is there a clear fee structure?
 - a. There is nothing wrong with AA having different rate than a Mary Kay sales meeting, but we cannot give members a better rate or other benefit since that will jeopardize the church's charitable status (see p. 11 Considerations for Renting Church Property...)
- 7. Security
 - a. The church needs to avoid distributing too many keys and to avoid volunteers going out of their way to distribute and drop off keys

2. Renting Church Property from Others Who Will Be a Landlord of the Church

While many prefer a church building to call their own – and the building can be a tangible symbol of the church's presence in a community, "The church is not a building, the church is not a steeple ...the church is the people" (Avery & Marsh, 1972). Whether it is a new congregation just starting out or a congregation later in its life-cycle, there are times when renting space from someone else is better stewardship than the congregation owning its own building.

The decision to find other space may be driven by a number of factors:

- **ACCESS** – a set of stairs into a sanctuary, which in turn puts the lower hall partially above ground, is a common feature of United Church buildings, but can keep many attendees out.
- **CONDITION** – when repair costs become a major portion of the budget – and there is no end in sight – alternatives need to be explored.
- **ECONOMICS** – every dollar spent operating and maintaining a building is one less dollar available for the mission, programming and outreach of the church.
- **OPTICS** – while a building is a tangible presence, it can imply a “members only” practice, while worship in a community hall, for instance, may make attendance less daunting for newcomers.

In renting a different space, one must remember that church activities do not occur only on Sunday mornings. Make sure space is available for:

- **OTHER CEREMONIES** – such as weddings and funerals which are usually far larger than Sunday service attendance; and, in the case of funerals, have a shorter planning time. Many rural or small congregations hold funerals in halls due to inadequate space.
- **PASTORAL CARE NEEDS** – especially private discussions with the bereaved and others in crisis
- **ADMINISTRATION** – such as church board and congregational meetings.
- **FUNDRAISING EVENTS** – suppers, bazaars
- **FELLOWSHIP GATHERINGS** – pot-luck suppers, bridal showers
- **SIGNAGE** for the congregation
- **STORAGE NEEDS** throughout the week, including space for the baptismal font, communion table, lectern, hymn books and audio-visual equipment.

COMMUNICATION is important. Nothing damages a relationship like misunderstandings that could have been avoided by a clear agreement. Seek legal advice in drafting a lease. The key role of a lawyer is to anticipate problems based on experience and allow for terms to deal with them. It is also important to include a dispute resolution process prior to a need for one.

NOTE: While the regional council is available to consult, fees for legal counsel are the responsibility of the community of faith (congregation or pastoral charge).

ALLOCATION OF RISK: it is important to allocate risk. While the owner (the 'lessor') insures the building and the congregation (the 'lessee') insures its contents, on which party does the responsibility lie if, say, the congregation was to cause a fire? Similarly, if someone is injured, which party of the lease is liable for injuries or other damages? The congregation must ensure that its insurance is revised to deal with a lease; and, it is wise for the congregation to confirm that the owner's liability insurance is adequate as well.

CONSIDERATIONS FOR TENANT AND LANDLORD:

- APPOINT contact people and keep contact information current re: possible unavailability due to vacation or illness
- DETERMINE who is eligible to get keys
- CONFIRM the rental rate, when rent is due and the timing/process for both reviewing the rate and terminating the rental agreement.
- KNOWING how either party may terminate the rental agreement at the time into which the agreement is entered results in fewer surprises or disputes when it comes time to end it.

SEEKING PERMISSION OF THE REGIONAL COUNCIL TO LEASE PROPERTY

Since regional council must approve such a lease agreement, the trustees must follow the practice outlined in Appendix A-2 of this Handbook. To assist in preparing the request, the details enumerated in the final paragraph of Part 1 should be helpful.

*for a **lease**, the terms would include premises and exclusive use premises, fixtures and chattels, rental, commencement date, term, responsibility for taxes, insurance, early termination, renewals, options*

Steps to the Followed for Renovation of Church Property

INTRODUCTION

The role of the oversight of communities of faith (congregation or pastoral charge) within its bounds is a prime responsibility of a regional council in The United Church of Canada. In matters of the renovation of church property, this oversight is typically exercised as that of counsel and 'looking at the bigger picture'. The community of faith focuses on its members and adherents, while the regional council must focus on the wider church. Sometimes members of a community of faith become so enthusiastic about a project that they risk missing some details, so part of regional council role is to step back take a deep breath and "proof-read" a plan. There are resources and support to help the community of faith have these conversations. To discern who is best to assist in these conversations please contact the Living Skies Regional Council Property Commission.

CONSULTATION

Consultation with regional council's property commission needs to occur in any major renovation; please consult as early as possible!

CONSIDERATIONS

The community of faith's answers to the following questions are critical when considering a renovation:

What is our communities of faith's mission?

How does this project help us fulfill our mission?

Who are the stakeholders in this project? What groups/individuals need to be included in the planning?

What is being proposed? Whether one describes by diagrams or text is up to the community of faith, but it should be aimed at people who are not familiar with the location.

How is it to be done? (Use of an architect? Contractor? Volunteers for finishing work?)

How will the oversight of the project be handled? Should it be solely the responsibility of the Trustees? Or, should the community of faith (congregation or pastoral charge) name a 'Local Project Team' and have it report regularly to the Trustees? Whatever mechanism is chosen to

exercise oversight of the project, clear parameters need to be provided as to tasks and financial decision-making (e.g. how big a plan modification needs authorization from the governing body (board or council)? Such as additional expenses over a certain amount, changing color schemes, etc.)

When is the renovation work to be done? Astute answers to this question anticipate, for instance, if the kitchen could be out of commission during fall supper season and if parts of the church could be cordoned off during Vacation Bible School.

What are the financial costs? Here a budget (not exact figures but to the nearest \$500.00) would be appropriate. This budget should include both costs and sources of funding.

From where will funding come? (Include value of volunteer labour, if appropriate.) Will there need to be loans? From congregation members? From a financial institution? From The United Church of Canada? The timing of payments for completion has a bearing on fund-raising and cash flow.

It is also important to deal with risks. Construction and especially renovation is fraught with risks; and, while Christians are called to take risk as part of our faith, a regional council's oversight role is to assist the community of faith to anticipate and plan for risk factors, including the following four:

- ***Community Risk.***

Local traditions and the feelings of congregation people need to be recognized and dealt with in the process of change. To varying degrees everyone in the congregation and the wider United Church of Canada is a stakeholder in the project.

For the trustees, for instance, to approve renovation without wider input could cause great discord. At least one (and perhaps several) open planning sessions could be helpful in addressing the needs and desires, as well as the support, of various groups (e.g. mid-week groups, youth/children, UCW, catering committees, staff). A congregational meeting or at least a resolution from the governing body (board or council) with resolutions of support from stakeholders from these sessions would make the consulting process more transparent, as well as build enthusiasm.

- ***Financial Risk.***

Funds spent on "bricks and mortar" may well divert, for a time, funds used for programming, staffing or worship. Fundraising for projects can reduce donations available for regular operation or the Mission & Service Fund. Worrying about tight finances and large loans can draw energy from volunteers serving on boards and committees. Throughout the planning and

later stages of the renovation project, regular updates to the congregation, including budget updates, are vital.

The regional council's property commission needs to be consulted if there is going to be a major renovation of church property as the commission needs to give permission before the renovation can proceed.

- **Completion Risk.**

The state of the economy puts demands on many of us, including contractors. The contractor chosen for the church's renovation project must be reliable (references from previous clients are strongly recommended) and a definite schedule of work and payment is essential. Contractors who are donation some or all of their labor often do more lucrative work first.

- **Accident Risk.**

Construction sites are fraught with accident risks. Kitchens, which have electricity, natural gas and water, have even higher risks. In addition to engaging a reliable contractor(s), one should ensure the contractor is registered with Worker's Compensation and carries adequate liability insurance. One should also check with the congregation's own insurer as to what this policy covers during renovation so as to not be caught between two insurers.

MANUAL REFERENCES

The Manual references related to renovations of property are in G.2.1.3 (f) and G.2.3

In accordance with Manual Section C.2.6(a)ii,

Living Skies Regional Council defines "major renovations" as any repair, work, addition, upgrade or capital improvement or like project to the real property of a congregation or pastoral charge estimated or expected to cost an amount equal to or greater than 20% of the yearly congregational operating budget (see below) of the community of faith.

Congregational operating budget for Living Skies Regional Council uses is - equivalent to the net revenue used to calculate General Council assessments.

This Handbook on Church Property Matters assumes that some study and information-gathering regarding the need for possible renovation has been done. Such study may have been initiated by the action of an earlier congregational meeting, by the governing body or a committee. The assumption is that the committee or task group is now ready to report to the congregation for direction.

-The regional council might have helpful information to share and will be able to provide you with some timelines for approvals. In some cases, the General Council of the United Church may also be able to assist in the financing of low-cost loans.

If the congregation has an overall income less than \$300,000, it may be eligible for a Capital Assistance Loan. Loan requests can range from a minimum of \$5,000 up to 75% of the total capital project to a maximum of \$150,000. Capital Grants are more restrictive and targeted to smaller mission units. The maximum income level for grant eligibility is \$150,000.

The United Church also provides grants for Church/Manse Modernization and Improvement, the maximum amount of which is \$5,000 matching grant per application for a six-year period. Grants are reserved for modest income congregations with annual incomes of up to \$150,000 and unrestricted funds of less than \$37,500.

For policies and applications for Capital Assistance Loans and Grants please go online to: <https://www.united-church.ca/leadership/church-administration/capital-loans-pastoral-charge-or-congregation>

STEPS

1. A meeting of the governing body must be called to approve the plans for renovation, and to instruct the Board of Trustees to carry out the wishes of the community of faith (congregation or pastoral charge). Pursuant to The Manual G 2.3.2 (a) and The Manual B 5.4.2
2. The Board of Trustees must then meet, pursuant to The Manual Section B 5.4.2. At this meeting a resolution(s) must be passed setting out the decision to carry out the renovations. This resolution must include the following points of information:
 - the legal description of the subject property
 - the plans for renovation and the costs of same
 - the terms of payment and arrangements for financing
3. the trustees then request the regional council's property commission's approval of the planned financing and renovation.
 - Appendix A-3 must be submitted to the Living Skies Regional Council Property Commission. Appendix A-3 must include the resolution(s) from the trustees requesting permission to complete the renovation and be signed by the Chairperson and Secretary of the Board of Trustees.

- The Trustees must provide the Region with all relevant information and documents.
- 4. After receiving the consent of the regional council's property commission, the trustees (or designated committee) may then proceed with the renovation to the church property.

Steps Preceding the Possible Amalgamation of One or More Congregations/Communities of Faith

INTRODUCTION

Change isn't easy and an amalgamation of one congregation with one or more other congregations can be both a time of challenge and a time of opportunity within the church. There can be a sense of giving up what was known over against the taking on of something quite new. Even when congregations accept that changing demographics, resources and mission needs within the congregation or community require it, the experience can be difficult and take time for attitudes to move from "Good Friday" to those of "Easter morning".

As many who have lived through the process and possibilities of amalgamation have learned, it requires that the parties considering this change come to a spirit of truly caring about each other. Amalgamation will produce gain and loss for all participants. People need to be prepared to grieve with each other over the losses and celebrate the gains.

In the language of *The Manual* of The United Church of Canada, 'amalgamation' involves the joining of two (or more) communities of faith (congregations or pastoral charges) into a new entity [*The Manual*, section G.1.4].

ASSUMPTIONS UNDERLYING THE FOLLOWING 'STEPS'

- For the purpose of this section of the Handbook, the assumption is that one community of faith (congregation or pastoral charge), with regional council involvement, enters into conversation with one other community of faith with a view to merging into one new entity; therefore, it could involve two or more congregations in a multi-point pastoral charge or two single-point pastoral charges. Where there is a difference in process, this will be noted. Amalgamation could also involve congregations that straddle existing regional council boundaries (in which case both regional councils need to be involved in the process).
- It is also assumed that the initial discussion about possible amalgamation originates at the local level (governing body). If you need support to have this discussion contact the regional council Pastoral Relations Minister.
- Since this is a Handbook on Church Property Matters, it is assumed that participants in possible amalgamation talks avail themselves of other current resources concerning the human relations/ministry of change that are a big part of such processes. Communication in these matters should be with the regional council's property commission and the Pastoral Relations Minister (*See Bibliography/Resources section*).

Of particular help with POSSIBLE AMALGAMATION projects is the 5-page **Sample Amalgamation Checklist** found in the **Congregational Board of Trustees Handbook 2016** (pages 4-8). Adapt for local use, as necessary. (See Bibliography section). Using the checklist in parallel with “**Tasks of the Implementation Committee**” in this Handbook may better assist those involved in delegating tasks and tracking progress.

CONSIDERATIONS FOR THE REGIONAL COUNCIL AND EACH COMMUNITY OF FAITH

The regional council needs to be involved – not only because of its oversight role but also because of its experience in similar situations and its access to various resources.

Amalgamation will require significant energy and time – much longer than most people realize (12-18 months for the amalgamation is not unusual and another year to set the direction for the new entity). Amalgamation is not just pooling financial resources in order to pay for shared costs. There are lasting positive benefits for all in taking the necessary time and energy versus hurrying to meet any artificial or self-imposed deadline.

Ministry Personnel considerations:

There are different considerations depending on the configuration of ministry personnel in each community of faith in the amalgamation.

If there are existing ministry personnel, they should not be expected to be the resource regarding property or procedures for amalgamation or other such visioning discussions. If necessary, the regional council should exercise its oversight role over ministry personnel and congregations and remind them of this.

Other staff members:

If an amalgamation results in staff (including volunteers, such as treasurers) becoming redundant, this must be addressed with sensitivity as well. For guidance regarding paid staff, including those with United Church Pension and Benefits coverage, see the current issue of the “Financial Handbook for Congregations” (*Bibliography/Resources*).

MANUAL REFERENCES

The Manual, sections G.1.3 (Changes during the Ministry Unit’s Lifetime) and G.1.4 (Amalgamation of Congregations).

Some other relevant sections are: A.5 (Records); B.1.1 (Congregation); B.3 (Membership and Other Participation in a Congregation); B.5.4 a.v (Calling of Meetings)

All property in The United Church of Canada is governed by *The United Church of Canada Acts* at both the Federal and Provincial levels and not by acts such as *The Religious Properties Act*, which exist in some provinces (including Saskatchewan) governing properties owned by other denominations.

Please make sure your legal counsel is following *The United Church of Canada Act* and not some other legislation – notably *The Religious Societies Land Act* of Saskatchewan.

INITIAL STEPS

1. Contact the regional council to request assistance. If in doubt regarding whom to call, begin with the regional council Executive Minister (name and contact information is listed in the bibliography).
2. The regional council Pastoral Relations Commission appoints a regional council liaison officer to be part of ongoing discussions.
3. Each community of faith should update their Living Faith Story or begin the process of writing one as part of their Ministry Profile if none exists. The following questions need to be addressed:
 - What are the core values/needs that we would find hard to compromise?
 - Where can we compromise?
 - Since an amalgamation could result in 'spreading a ministry person's resources thinner', what do we not need done?
 - What can the lay people do?
 - What can others be asked to do?
4. Throughout the process of updating the Living Faith Story, there should be several opportunities planned to create a community of faith understanding around the need for change and to discuss various options. This provides the community of faith with a greater sense of ownership of the direction and future decision, i.e. which of the following options could be the right direction for the community of faith?
 - Closure
 - Amalgamation
 - Sharing facilities
 - Ecumenical shared ministry
 - Creating a multi-point charge
 - Relocating

5. Once the Living Faith Story and Ministry Profile are updated for each community of faith, the Regional Pastoral Relations Commission approves them. The documents of the two communities of faith may then be exchanged. [NOTE: if two Regions are involved, both Pastoral Relations Commissions take part as well.]

THE IMPLEMENTATION COMMITTEE (IC)

When there is enough information to determine that amalgamation is the chosen journey:

- a) At the instruction of the governing body, contact with the Regional Council's Committee on Community of Faith Support is made to request assistance.
- b) Also at the instruction of the governing body, contact is made with the board of the community of faith with which possible amalgamation talks might begin.
- c) Each community of faith names representatives that reflect a broad sample of the community to an Implementation Committee (IC) to explore possibilities. Regional representation is also required.
- d) Keeping both communities of faith regularly updated on the IC's tasks and progress is vital to their sense of involvement and their pastoral care.
- e) The tasks of the IC are two-fold: prayerful discussion and visioning towards the birth of a new entity out of the two communities of faith; and, the practical steps required by United Church polity, Canadian law and institutions with which congregations deal. [See *Bibliography/Resources.*]
- f) At some point in the IC's life, however – and well in advance of formal proposals to the two communities of faith at duly-called community of faith meetings – some tasks should be delegated to one or two IC members, who will need to work with church staff and non-IC volunteers and report progress to the IC. (See Practical Matters, below.)

PRACTICAL MATTERS AND WHO TO CONTACT

- a) Utility companies – make sure the name/title they have as an authorized contact person is current and appropriate so that the necessary changes can be made when needed.
- b) Bank/Credit Union – discuss what is involved in closing and opening accounts. Is there a need for additional names to be added for cheque-signing authority, due to illness or vacation scheduling?
- c) Canada Revenue Agency – Charities Directorate. Should all but one of the existing Canada Business Numbers be terminated? If so, when and how?
- d) GST re: partial rebate, when and what process.
- e) Charity Return Form needs to be submitted within six months of ceasing worship services. Check with Charities Directorate as to specific requirements as some cases may be different than others.

- f) ADP – the United Church payroll service provider - a new company code may need to be established and this can take time to process.
- g) Workers' Compensation Board of Saskatchewan: ask if there are regulations re: accounts, remittances, etc. that could come into play when an amalgamation takes place. What needs to be in place? How long should that take?
- h) Government of Saskatchewan re PST: The same kinds of questions need to be posed here as the other organizations so there are no surprises later
- i) Statistical and Information Officer of The United Church of Canada re: Mission & Service number(s); and, final statistical report to be completed for each congregation entering the amalgamation
- j) Record of Employment (ROE) either through ADP (for employees being paid via ADP) or forms obtained from Service Canada online or at a Service Centre office for other staff. Are there paid staff members whose employment will be terminated, for whom the ROE must be issued? Each congregation's Ministry & Personnel Committee needs to take an active part in this, especially in the sensitive matters involved.

Once the regional council has granted permission for an amalgamation to take place, all these organizations require formal confirmation of the change of name (effective with the date of amalgamation). The Executive Minister is the one who provides this – not officials at the national office of The United Church of Canada in Toronto.

MAKING BUILDING DECISIONS

The Implementation Committee will need to recommend building decisions. Be careful! This is where many amalgamation efforts break down – don't be in a hurry! Options include

- Moving into one building and selling the other, but which one?
- Renovating the building chosen to be the new entity's church
- Building a new structure
- Buying another building and selling both existing buildings

Have independent professional evaluations of both buildings conducted to assist in making this important decision. Also Edge has evaluated many church properties and could be a helpful resource in setting the value of your land and buildings.

Elsewhere in this handbook are steps to be followed in Renovation of Church Property and in the Sale of Church Property.

The resource of legal counsel is necessary throughout the building decisions phase.

The proposal brought to each community of faith (congregation or pastoral charge) for its endorsement will require specific recommendations for the

disposal of property and the regional councils determination of any 'surplus' property. See *The Manual*, s. G.1.4.5 a.

As in all property transactions, regional council approval will be required for the proposed action (e.g. sale of building) and for the proposed use of the proceeds. See *The Manual*, s. G.2.3.

FINAL CONSIDERATIONS

Develop a realistic timeline for implementing the amalgamation. This will involve consultation with the following groups within the regional council: the Committee on Communities of Faith Support and the property commission.

Two major tasks that need to be built into the timeline will likely commence in the time leading up to the formal amalgamation but conclude afterwards; namely, a schedule for the development of a Structure and Governance Document that will guide the new amalgamated entity. Which of the several models of governance works best for the mission of the new congregation? Again, the regional council needs to approve the new structure. See *The Manual*, s. B.7.2.

While details of property, records and membership are being finalized, it is possible, once the regional council has approved the amalgamation, for the 'new entity' **to function as if all requirements are complete.** This can include: combined worship services; the new governing body functioning instead of previous separate boards; finances channeled through one account by the newly appointed treasurer; tax receipts, payroll and other remittances issued through existing accounts. If sufficient time is allowed for the legal/technical minutia to be completed, this practical process allows the new entity to move ahead and get details addressed properly at the same time.

REMEMBER: once an amalgamation is final, the previous congregations and their accounts cease to exist. Tax receipts cannot be issued from an organization that no longer exists. A January 1 or July 1 effective date for formal amalgamation (NOT a mid-month date) is useful.

Within the timeline for implementing the amalgamation are the following tasks:

- a) Consider the name for the new entity.
- b) Discuss together the terms of agreement – this may take several meetings before it is firmed up and ready to take to the congregational meeting for decision. Both congregations need to come to agreement around the terms of amalgamation.
- c) Both congregations at separate congregational meetings duly called for this purpose must pass identical motions. Each meeting must have regional council representation.
- d) The regional council needs to approve the request that results from each Congregational meeting.

Once the regional council has approved the amalgamation, practical steps regarding membership, sale of property are identical to those when a congregation closes. These are referenced elsewhere in this Handbook under

STEPS PRECEDING THE CLOSING OF A CHURCH and STEPS to be FOLLOWING in the SALE OF PROPERTY.

They include:

- Congregations instruct the Trustees to meet and act on the decision to amalgamate.
- Trustees contact the Information Services Corporation (ISC), which was formerly the Saskatchewan Land Titles Office, to verify that there is a clear title to the property. A *Certificate of Title* is not required by the ISC.
- The regional council's property commission declares what property will be surplus should the amalgamation go ahead.
- The regional council determines the best use of the surplus building(s) and property for the benefit the United Church.
- The regional council makes a decision as to whether the surplus building(s) and property are to be sold and how the proceeds from the sale will be dispersed.
- Prior to the effective date of the amalgamation, members of each congregation need to decide where their membership will reside (to the new entity? to another United Church congregation? kept by the individual member who wishes to decide later?).
- The official records of the amalgamating congregations (Baptism, Historic Roll, and/or any other Membership Rolls, Wedding Records, Burial Records, Minutes of Session, Stewards, Congregation, Official Board, etc.) become a part of the official records of the "new" congregation.
- Sort records and send those records no longer in current use to the regional council archives; and, send a written summary the regional council archivist. The regional council archivist is available to consult in this process (*See Bibliography*).
- Arrange for the safekeeping of financial records.
- Consult Canada Revenue Agency with regard to its requirements for retention of records and for the filing of the final charitable status return.
- Ensure that the changed details of the charitable number are attended to.
- Amalgamating communities of faith (congregations or pastoral charges) make a complete inventory of all contents.
- Decide what will become of contents of the "new" community of faith (congregation or pastoral charge) and what needs to be disposed of, how and when.
- Consider inclusion or incorporation of artifacts and memorabilia into the new community of faith (congregation or pastoral charge).
- Send a copy of this list to the regional council archives.

- Prepare a photo record of the building(s) and community of faith (congregation or pastoral charge) activities for the record in the regional council archives
- Ensure that all photographs are clearly and carefully labelled to identify people, places, dates.
- Organize a service of worship to honour the years of life, work and worship of the communities of faith (congregations or pastoral charges).
- Organize a service of worship to mark the beginning of the new community of faith (congregation or pastoral charge).

Steps to be Followed in the Sale of Property

MANUAL REFERENCES

The procedures to be followed in the sale of property are found in The Manual G.2.3.2. The *Trusts of Model Deed*, Section 6. available in electronic form on the United Church website (www.united-church.ca) may clarify the role of the trustees and the involvement of the regional council in property matters.

BACKGROUND

The Congregational Board of Trustees Handbook (2016) indicates at page 45 that Title should be held by named individuals, being all of the trustees of the congregation. In Saskatchewan, where the land registration system does not currently permit describing owners as trustees, the transfer of property from one owner to the next would be in favor of all of the trustees of the congregation.

Historically, however, there was little consistency in the land titles system in Saskatchewan as to how congregational property owned by The United Church of Canada was registered. There are certain instances in which Title is owned as recommended above; however, the following are further examples of the different ways that United Church ownership has been reflected on Titles:

- United Church of Canada
- The United Church of Canada
- The Congregation of the United Church of Canada
- The Congregation of the United Church of Canada at Pleasantville
- The Pleasantville Congregation of the United Church of Canada
- Pleasantville Congregation of the United Church of Canada
- The Trustees of the Pleasant Congregation of The United Church of Canada
- The Trustees of the United Church of Canada

It is also possible that ownership may be reflected in some other way which is a derivative from the above examples.

Denominational Title - If the title refers to the Methodist or Presbyterian denomination, that may be United Church property, since The United Church of Canada came from a union of the Methodists, Presbyterians and Congregational churches. Saskatchewan Land Titles (ISC) will accept it as being part of The United Church of Canada unless The Presbyterian Church in Canada has dealt with it since 1925.

In any case, the Transfer Authorization which is required by the Information Services Corporation (ISC) must be identical in its description of the owner to what appears on the original Title to the property.

If the property is in the name of trustees as recommended in the Congregational Board of Trustees Handbook, then the property can be transferred to the current trustees by a Transfer Authorization executed by each of most of the trustees. However, the best legal advice is that a congregation need not incur the expense of updating the Title to the property each time any of the trustees change. If the property is in the names of trustees, it can be transferred to a purchaser without transferring Title to the property to the current trustees first. That is because most of the existing trustees have the authority to sign the Transfer Authorization as required to transfer the property to the purchaser.

The same procedure applies where the Title to the property makes any reference to the congregation or the trustees.

This process in each case also requires:

1. A certificate of a person with signing authority for the regional council indicating that the required consent of the regional council is given (see Appendix C)
2. A certificate of the minister in charge of the congregation certifying that the persons who signed the Transfer Authorization are the trustees for the congregation (see Appendix B-1) or in the absence of the minister, such certificate may be signed by the secretary of the regional council property commission (see Appendix B-2).

Only if the property is in the name of *United Church of Canada* or *The United Church of Canada*, then the Transfer Authorization requires two (2) signing authorities on behalf of The United Church of Canada and the document must be sent to the General Council offices where the corporate seal of the United Church will also be affixed. [See *Bibliography for address.*] The General Council will require:

- a request from those who would be the Congregations trustees - Appendix A-1
- a certificate identifying the trustees - Appendix B-1
- a copy of the regional council approval/consent - Appendix C
- a draft transfer set up to be sealed

Contact the regional Executive Minister or seek advice from legal counsel in regard to unusual situations.

STEPS

1. A meeting of the governing body must be called to instruct the Board of Trustees regarding its wishes in the listing and sale of the property in question (*The Manual*, s.G.2.3.2 (c)). This should include instructions on how to list, asking price, range of price that would be accepted, intended use of the proceeds and any other matters of importance to the governing body.

2. When a decision has been made to proceed, the trustees must be called to meet, having been given at least seven days' notice, at which meeting a resolution(s) must be passed setting out the decision to list the property for sale. The resolution(s) must include the following points of information:
 - the legal description of congregational property
 - the asking price for the property and any costs related to the sale such as commission of listed with relator
 - how the property will be advertised i.e. local ads, with a relator, by tender, etc
 - possible possession date
 - the intended use of the proceeds
 - request from the regional council to proceed with the listing
3. Documents to be sent to the property commission include: a copy of the Title, Appendix A-2 including the resolution signed by the chairperson and secretary of trustees and Appendix B- 2 signed by the minister or pastoral charge supervisor or other verification of the names of the trustees such as motion from annual meeting appointing them or Annual Report page listing officers including trustees.
4. The trustees must provide the regional council with all relevant information and documents requested.
5. After receiving the consent of the regional council's property commission, the trustees may proceed with the listing of the property
6. When an offer is made for the property:
 - the Trustees must meet to discuss the offer. If they feel that they have enough instruction from the governing body they may decide to proceed. If they decide to accept the offer then a resolution(s) must be passed setting out the decision to sell the property including price (deposit and when balance will be paid), name of the buyer, possession date, any other conditions related to the sale, use of the proceeds from the sale and request for permission of the regional council to proceed with the sale. This resolution must be submitted to the property commission on Appendix A-1 signed by the Chairperson and Secretary of the Board of Trustees.
 - Appendix B-1 signed by the minister or pastoral charge supervisor must accompany Appendix A-1.
 - The Trustees may sign the offer for sale but must include the condition that the sale is subject to the permission of the region, please allow up to 10 days to obtain this permission.
7. After receiving the consent of the regional council's property commission, the trustees may proceed with the sale of the property. The property

commission will provide the Trustees with a consent letter (Appendix C) and an Affidavit verifying that the region has the authority to approve the sale (the affidavit will be required until the provincial United Church Act is amended including the new church structure)

8. After the property is transferred, the Trustees need to send the property commission verification of the distribution of the proceeds.
9. The Trustees need to ensure that if a church is sold or transferred to another group or entity it must cease to be associated with the United Church. A church building might continue to look like a church, but obvious markers, such as crosses and church signs, should be removed. The Trustees will advise the property commission when this has been done.

OTHER CONSIDERATIONS:

The property commission also needs to alert the congregation that new owners might use the building for secular purposes of which not all approve. While the congregation/regional council is able to choose the initial purchaser, it cannot control later purchasers or later uses.

If a church building is to be moved the church also needs to ensure that those doing the work are competent and insured, since, if either someone working on the demolition or some passerby was hurt, there could be both legal liability to the church as well as moral guilt and embarrassment. The work must be completed, and the site cleaned up, so the congregation/regional council might require a deposit or bond by a contractor or the purchaser of the building to ensure this is done, if the church building is to be removed

While the building is not “the church” its disposal is still a grief laden event. It is the tangible symbol of the church community and has many memories for members adherents and the wider community. We do not consecrate or deconsecrate property like other denominations but a worship service to say “good bye” to the memories and relationships it represents would be appropriate. If the community of faith is disbanding the 2 services can be run together. If the community of faith is continuing this service is especially required to remind and reassure members adherents and the wider community that we are “still in business”

By the terms of church union in 1925, *all congregational property* is held in trust for The United Church of Canada. For this reason, it is necessary to have the approval of the regional council in all matters relating to property, including the sale of property.

DISTRIBUTION OF SALE PROCEEDS

Living Skies Regional Council has policies related to the distribution of the proceeds of a sale; see the document called *Property Policies and Processes*. This document is available on the Living Skies Regional Council website at <https://livingskiesrc.ca/> or from a member of the property commission.

Note that there are two different policies for the distribution of asset; one is for congregations who are disbanding the second is for congregations who are continuing to exist. Also, please see Charitable Status and Giving Gifts earlier in this Handbook concerning 'qualified donees'.

MINERAL RIGHTS

When the title to the property includes mineral rights, a decision must be made to sell or transfer them. If not included in the sale, they must be transferred to an appropriate continuing body of The United Church of Canada, such as another community of faith (congregation or pastoral charge) or the Trustees regional council.

A congregation that has disbanded or has ceased to exist cannot retain mineral rights.

Steps Preceding the Disbanding of a Community of Faith (Congregation)

INTRODUCTION

All congregational property is held in trust for the congregation, through its Board of Trustees, as part of The United Church of Canada. The regional council is charged with ensuring that congregations do not dispose of property without proper authorization. Even items such as pews, pulpits, hymn books and refrigerators, whether purchased or donated, become the property of the congregation once they have been acquired. They are to be held for the use of the present (and future) mission of the community of faith (congregation or pastoral charge) and, when no longer needed, for the use of the whole Church (*The Manual*, s. G 1.5.4.)

While each closure is unique, one of two scenarios plays out in most closures:

1. A functioning but struggling congregation feels it can no longer continue. This is the scenario envisioned in *The Manual*.
2. The congregation has ceased to be a community; worship services have ceased for some time; many of the members have died or have moved away, etc. but the building and records are still there.

CONSIDERATIONS FOR THE REGIONAL COUNCIL AND THE CONGREGATION

The closure of a church and disbanding of a congregation can be likened to the death of a community. There are similar issues of grief including denial, anger, etc., so pastoral care for those making the change is vital. In most cases, the local ministry personnel should be responsible for this care, while others from regional council are able to assist in the responsibility for the closure process. Thus, the various feelings of members of a congregation during a closure do not fall on the local ministry personnel and that person can continue to offer pastoral care.

A consideration prior to considering disbanding the congregation would be to consider amalgamation with another United Church congregations. Often disbanding is considered as there are few members left to operate the church, amalgamation would spread the workload and financial cost of the congregations over a larger number of people.

For rural communities, church closure is a concrete symbol of rural depopulation. If one family moves away or a farmer retires, that is noticed but it passes; but, when the school, the elevator, the store or church close, that is more noticeable and painful. Since it is locally controlled (unlike schools or hospitals) and not commercially based, the church is often the last part of a community's infrastructure to go. Thus, the fact of church closing often releases pent-up grief in the community.

In larger centers or cities, church closure is often just as difficult as in rural areas. Often the people who have supported the congregation, perhaps over a generation or more, feel strong ties with that worshiping community and what it has meant to the community it has served over the years. Grief over changing demographics and other cultural changes might get misdirected towards newer members and adherents, other volunteers and/or ministry personnel who 'aren't doing enough' to give the church stability and keep it going. Pastoral care is just as important in these situations.

Disbanding ranks with such things as calling ministry personnel or amalgamation, as a matter of some consequence. It is important, therefore, to have the involvement of the regional council's property commission at an early stage.

Ideally, property commission representatives should be sensitive to grief issues, while also having the process skills to see that the task is completed in good order. It is not essential that these representatives be ministry personnel and it may well be helpful to have at least one layperson on the team. The property commission should encourage congregations to make a motion to "cease worship" on a particular date but a motion to disband the congregation should be made to the regional council's property commission after all the property, membership and records issues have been dealt with and the assets disbursed.

If one point of a multi-point charge is considering disbanding, a representative from each point of the pastoral charge is needed since the charge will likely be affected by:

- membership transfers
- on-going pastoral care
- the geographical area still being part of the ongoing pastoral charge's ministry
- reduced funding into the common pool
- being offered property items including baptismal fonts, hymn boards, pews, pianos, kitchen furnishings, etc. which the continuing congregation(s) may or may not need.

In dealing with property, it is helpful early on to remind the congregation that the original donors gave funds for the United Church's mission and ministry, so decisions about the disposal of such gifts need to be made with care. This consideration applies to the decisions to be made about the congregational property of all the groups within the congregation, including the UCW. In addition, the wider church has supported each congregation by ministry personnel training, resource production and sometimes Mission Support funding, so the continuing mission of the United Church will be impacted by the decisions regarding the property. This also effects our tax exempt status see the discussion of Qualified Donees.

Finally, it can be helpful to recall the mission to which the Church is called: worship, pastoral care, outreach, Christian education, social justice, and more. If preserving a building that was formerly a church is important, then that needs to be ensured by some other entity now that it has disbanded.

It has been said that we make a place holy by what we do in it. When the time comes to mark the closing of a church building, the final worship service becomes a celebration of the Life that has been the church community and the Spirit that now leads the people on to further mission in other places. Thus, we commission building and moveable's and do not consecrate much less venerate them. It is only a building although it is a symbol of a community. Thus, we need a different ritual than other denominations or faiths.

MANUAL REFERENCES

The rules of procedure are found in *The Manual*, s. G.1.5. the section should be read with care. Some other relevant sections are: B.1.1 (Community of Faith), B.3 (Membership and Other Participation in a Community of Faith that is a Congregation), A.5 (Records).

All property in The United Church of Canada is governed by *The United Church of Canada Acts* at both the Federal and Provincial levels and not by acts such as *The Religious Properties Act*, which exist in some provinces governing properties owned by other denominations.

Please make sure your legal counsel is following *The United Church of Canada Act* and not some other legislation.

STEPS

1. A meeting of the congregation must be called to adopt a resolution indicating its decision for the future. Such a decision should come only after there has been careful consideration given to viability, the ministry of the United Church in the area, possible shared ministry with another denomination, and other alternatives. As the pastoral relationship is affected by such a possible decision, a regional council representative is required to attend and should be named by the Pastoral Relations Commission.
2. If the decision is to request the regional council to disband the congregation, the secretary of the governing body should write to the regional council and provide the following information:
 - that a duly-called meeting of the congregation was held,
 - the purpose of the meeting,
 - the date of the meeting, and

- the wording of the motion that was passed.

In case of the congregation moving to amalgamation, the regional council is also the authorizing body.

When a congregation has ceased to exist, it is the responsibility of the regional council's property commission to determine the disposition of assets. (*The Manual*, s. G.1.5.7).

[For further details see point c) under "Property" in this section.]

PRACTICAL MATTERS AND WHO TO CONTACT

Membership

The congregation needs to attend to its membership roll/Historic Roll [see *Definitions*]. The disbanding congregation should make every effort to ascertain the wishes of its members including those who are non-resident. Great care should be taken to be pastoral. This is particularly true in the case of persons for whom it is difficult or impossible to decide about membership, for example, persons in care homes. In such instances, the disbanding congregation should include other family members in decisions about future pastoral care.

Certificates of Membership are available from **UCRD** [see *Bibliography*] though an actual certificate is not required. A letter from the governing body and/or the Minister may be prepared with the relevant data instead of using the form.

- Members may be transferred to other congregations of their choice.
- Members may decide to transfer *en masse* to another congregation.
- If the member requests, he/she may be sent a Certificate of Membership, to present (within a reasonable period of time), to another congregation. If more than twelve (12) months have elapsed since the issue of the certificate, it may not be deemed current. [*The Manual*, s.B.3.3.3].
- All those on the roll of membership who did not respond to your invitation to be transferred or who can no longer be located should be removed from the roll by an action of session (or its equivalent) and noted in the historic roll.

NOTE: The geographic area encompassing the congregation that is closing remains part of the ministry of the pastoral charge unless or until the regional council makes changes to the pastoral boundaries; so, pastoral care for that area is still part of the ministry of the continuing pastoral charge.

- All transfers or any other actions on membership should be carefully recorded in the *Historic Roll*, which, after the date of closing, should be deposited in the regional council archives (*The Manual*, s. G. 1.5.6).
[Note section 4, item (d) below regarding amalgamations.]

Records

The official records of the congregation (Registers of Baptism, Marriage and Burials; Historic Roll and/or any other Membership Rolls; Minutes of Session, Stewards, Congregation, Council, Official Board, Trustees, UCW and any other organization of the congregation) are the property of The United Church of Canada. Such records must be sorted and a list of them made and sent to the regional council archivist at the archive's office. That person can advise on what to send and how to send these. It is not appropriate for such records to be held by an individual, nor is it appropriate to have them deposited in another archives. The regional council should be informed that the transfer of documents has been completed with a list of relevant documents attached.

Once all disbursements are complete, arrangements need to be made for the safekeeping of the financial records.

FINANCIAL RECORDS

Canada Revenue Agency (CRA) should be consulted regarding its requirements for retention of records (normally no longer than seven (7) years) and for the filing of the final charitable status return and the revocation of charitable status number. Financial records are not normally kept at the regional council archives. The regional council should be informed where these records will be retained.

In the case of a congregation disbanding or amalgamating with another congregation, a final charitable return like the one which comes out every February should be filed while doing the rest of the sorting. If you do not, one will show up the next February well after you have dealt with records and it will be a struggle to complete it. Canada Revenue has the forms available.

PAYROLL RECORDS

For congregations that have been part of the Pastoral Charge Payroll Service, records are stored electronically by the payroll service provider, ADP, for seven years.

In cases of amalgamation with a neighboring congregation or pastoral charge, it may be necessary to transfer some of the records to the other congregation or pastoral charge. If this should occur, a written statement must be sent to the regional council and to regional council archives giving details of this action. For two or more congregations that amalgamate, the Canada Revenue Agency Business Number of at least one of the congregations must continue in force to prevent valuable data being lost; for instance, it is vital that current employment data from a congregation being closed be transferred to a continuing CRA business number.

In the case of a congregation disbanding or amalgamating with another congregation, a final Statistical and Information Report like the one which comes out every February should be filed. If you do not one will show up the next

February well after you have dealt with records and struggle to complete it. The form is available through the Statistical & Information Office at the national office of the United Church. [See *Bibliography*.]

Property

Congregational Property includes land, buildings, any other land rights, money, investments, furniture, and equipment. The categories are

- real property [think real estate] land, buildings, any other land rights for which regional permission is always required and
- “other major assets” i.e., money, investments, furniture, and equipment over a certain value for which regional permission is also required and
- other assets i.e., money, investments, furniture, and equipment under such a value and considered minor so that Regional permission is not required.

As previously stated, congregational property always includes the financial and other assets of all of the groups within the congregation, including the UCW.

- Since the regional council must approve proposed actions related to church property (*The Manual*, s.G.2.3.2 (g)), the governing body needs to give its trustees instructions on all matters relating to disposition of the building and property. The trustees should be sure there is a clear title to the property (the original Certificate of Title is no longer required). Old loans have been found in some cases and need to be cleared. It may be that when the congregation received a *Certificate of Title* to the land, some restrictions were placed on future disposal of the property. The congregation and regional council should be assured that the property may be sold or otherwise transferred; and, that any sale value is firm before counting on the proceeds from sale as part of the financial resources for another project.
- The governing body needs to instruct the trustees to meet and act on the congregation’s decisions. [*The Manual*, s. G/. 2.3.2.(c)]
- A decision about the future of the building and any other property is required. This is a necessary and critical step; it is difficult to make. It is not appropriate to delay a decision.

OPTIONS TO CONSIDER

- **The building may be preserved.**
If the congregation is disbanding, and if the option to retain the building is chosen, arrangements need to be made for some other body to take ownership of the property and building. This may be another congregation, a local community group if incorporated, the municipality, etc. If the property is not transferred out of the name of The United Church of Canada, it is The United Church of Canada that is responsible for any liability claim that might arise and may be responsible for taxes should they be assessed. Once worship ceases so does the tax exemption.

Unless there are long-term funds provided for building maintenance, which is poor stewardship of church funds when mission has needs. The risk in this option is that ongoing responsibilities are forgotten and the building becomes a ruin. A building unheated will deteriorate.

It is a fallacy that having property designated as an historic site assists with the maintenance and upkeep of the property. Seldom are funds available for maintenance and upkeep. Any grants available require matching funds from the church and contractors charge more so the grant is dissipated. This designation restricts any future transactions. Pursuing this course of action is discouraged.

If there is a real desire to retain the building, it is usually best to seek a community group willing to accept transfer of title and willing to provide maintenance. Prior to seeking such a designation or transfer, the permission of regional council must be sought and obtained.

- **The building and the land may be sold.**

[See section of this Handbook on Steps to be Followed in the Sale of Property for further information regarding this process.] Sometimes a museum is glad to get the building for transfer to its site; sometimes a person will take it down and reuse the lumber; some parcels of land have significant value. Now and then a church building is remodeled to serve as a family home or artisan's studio.

Prior to a time of sale, the congregation should consider which uses for the building the members can and cannot support.

If a congregation is disposing of its building, see the sale of property section

The Manual, s. G. 2.2.4 notes some exceptions to policy with regard to sale of property. These exceptions are rare and relate to pre 1925 arrangements.

- **The building may be sold and moved or taken down.**

In such cases, the congregation may wish to provide for the erection of a marker (as many former rural schools have done). This will acknowledge a building that was home to a people in their years of worship and witness. Again, it is important to make sure that the *Certificate of Title* to the property is clear and allows for this. If the congregation is disbanding, it is necessary to transfer title to the property to another appropriate body or individual. When the congregation disbands, so does the authority of the existing trustees.

If a church building is to be removed or torn down, the church also needs to ensure that those doing the work are competent and insured, since, if either someone working on the demolition or some passerby was hurt,

there could be both legal liability to the church as well as moral guilt and the embarrassment. The work must be completed, and the site cleaned up, so the congregation/regional council might require a deposit or bond by a contractor or the purchaser of the building to ensure this is done.

If the church building is to be removed, one must then still deal with the lots. They can sometimes be sold or transferred to the municipality.

- **The congregation may decide to do nothing.**

This is not a recommended option. Almost always, community/individual interest will wane over the years and the building finally falls apart in ruins. It is an option some congregations choose, but it is a sad and embarrassing way to see a building end. In cases of congregational inaction or dispute, the regional council will name trustees to act around disposal of properties. *The Manual*, s. C.2.6 and s. G.3 and the Trust of Model Deed

Care should be taken that appropriate liability insurance is in place on any vacant property. When a congregation has disbanded there are no longer financial resources to provide for long term insurance. Persons injured on such property might have a claim against the registered owners.

If a building is to be demolished or sold, the congregation should make a complete inventory of contents and decide on their disposal. Some contents may go to neighboring congregations, some will not be worth retaining, and some may be sold or auctioned. An auction has finality and is sufficiently novel to draw a crowd and raise both funds and interest. There is not usually a large market for the contents of a church building. Sometimes local families like to purchase church pews, or light fixtures, for example. NOTE: Contents with no financial value might be given to individuals or families; however, there are tax implications for any congregational property "of value".

In any case, a proposal for the disposal of the building contents should be developed by the people of the congregation. This will include the process to be used. We recommend that the distribution of moveable items should be listed in minutes. The approval of the property commission must be obtained only if in total they are major assets. The proceeds from the disposal of building contents will then be combined with the proceeds of the building sale and the remaining financial assets to become part of the final disposition of the assets of the congregation.

The Manual. s. G.1.5.4 requires that proceeds from the sale of congregational property must be used for the mission of the congregation or the wider United Church

Celebration from Death to Life

The disposition letter to the regional council

Among the final acts of a congregation that is about to be disbanded is the drafting of the proposal of disposition of the remaining assets. It's helpful to consider this task as akin to drafting one's will. The local church community may be experiencing a death, of sorts, but in providing for the life of the wider church to go on – through bequeathing financial and material resources – the heritage born of years of service is able to continue.

Even for churches that have very few financial resources available at the end, the congregation that is able to use what it has to see the building sold or moved off-site and the remaining site leveled is exercising stewardship by freeing the regional council's property commission from having to take on this task. Here are some questions to consider in drafting the letter to the property commission:

In the course of its life, what areas of the mission of The United Church of Canada did this congregation support?
How could we honour the legacy given to us by the generations before? (church camps, Regina or Saskatoon Hospital Chaplaincy, River Bend Integrated Community Ministries, Regina Anti-Poverty Ministry, St. Andrew's College and ministries of the Indigenous church are but a few ministries).

Living Skies Regional Council has policies related to the distribution of the proceeds of a sale; see the document called *Property Policies and Processes*. This document is available on the Living Skies Regional Council website at <https://livingskiesrc.ca/> or from a member of the property commission.

Note that there are two different policies for the distribution of asset; one is for congregations who are disbanding, the second is for congregations who are continuing to exist. Also, please see Charitable Status and Giving Gifts earlier in this Handbook concerning 'qualified donees'.

Here are some other options for disbursement of funds that are not included in the policy document:

- % to the Mission & Service Endowment Fund for long-term needs of the work of the church
- development/extension councils or other financial or property holding
- corporations/camps/sustainable energy loan funds/bursaries/specific ministries like education centres or community outreach ministries or campus ministries.
- If many of the congregation's members are soon to be served

through the remaining congregation(s) of the pastoral charge or by one of the neighbouring pastoral charges, a choice to donate money or other assets to that church is appreciated. We could leave this part in here as the fourth bullet is not included in the list in the policy.

As there will always be some smaller amounts of money that emerge when a congregation closes (e.g. churches financial accounts at credit unions have often built up 'member dividends' unknown until the time of closing the account), it is wise that a phrase such as "all remaining funds, after the bequests listed above, to be given to _____."

Tangible souvenirs

Make sure that all photographs are clearly and carefully labeled to identify people, places, dates, etc. Otherwise they are of little use for future historians. Please be aware that black and white photographs also have a much longer life than coloured ones. Further information about conserving documents/photos is available through the regional council archivist. *[See Bibliography/Resources.]*

Service of Worship

Normally, a service of praise is held in which the years of the congregation's worship and witness are honoured. This is an appropriate way to mark the disbanding of a congregation. Former members and friends, as well as former ministers, might be invited to this service. A well-planned service helps to mark the disbanding with thanksgiving and joy for service given, as well as to acknowledge the real pain of having to close. Just as the regional council was involved in the service of worship that constituted the congregation years ago, the regional council Committee for Support to Communities of Faith is responsible for helping to plan and conduct this service.

Photos from the day's events (which typically include a time of refreshments or a pot-luck meal) are special mementos of the event; and, a digital, DVD or other recording of such a service might be made for interested individuals and a copy stored in the regional council archives. If the Historic Roll of Membership, Marriage, Baptism & Burial Register and other historic items are to be used in the service (e.g. in having a representative of the congregation pass them to a regional council representative for transfer to archives), the regional council needs to ensure these items are transferred to the regional council archives.

Certificate of Trustees Asking Consent of Regional Council

The United Church of Canada Act, 1925

The Manual, section G 2.3.

Appendix A-1 Sale of Property

This document is provided as a template to be used by the trustees of a community of faith (congregation or pastoral charge) at the time a sale of certain congregational property.

By following this format, trustees will meet the requirements of section G.2.3 of The Manual of The United Church of Canada. This form may be adapted to suit local circumstances and, where the document is to be registered with INFORMATION SERVICES CORPORATION (ISC) of the province of Saskatchewan, to satisfy the requirements of ISC.

IN THE MATTER OF _____; and,
(Legal description of Property)

IN THE MATTER OF THE SALE from _____ as seller
to _____ of _____,

Saskatchewan as buyer.

We, the undersigned, do hereby certify that the following is a just and true copy of a resolution duly passed by the Trustees of

_____ a congregation/pastoral charge of
The United Church of Canada, at a meeting of the Board of Trustees duly held
for that purpose at _____ in the province of Saskatchewan
on the _____ day of _____, 202____:

“Moved by _____, seconded by

that the trustees of _____
(congregation/pastoral charge), having received the direction of the
_____ (governing body-congregation or
board))

of the said community of faith to do so, request the consent of Living Skies Regional Council:

- (1) To the sale of certain congregational property, the legal description of which is _____ and the municipal address of which is _____ pursuant to an agreement between the Board of Trustees of _____, a congregation/pastoral charge of The United Church of Canada, as seller, and _____, as buyer, dated the _____ of _____, 20____, and subject to regional council approval, the terms of which are as follows:.

[the terms would include the sale price, the deposit, the balance due, the terms of any mortgage back, conditions, warranties, the scheduled closing date]

- (2) to the following disposition of the proceeds arising from the transaction:

And in pursuance of the said resolution, we hereby apply to *Living Skies* Regional Council for the consent to the *sale*.

Dated this _____ day of _____, 20____

Full name of presiding Trustee

Signature

Full name of Secretary of Board of Trustees

Signature

Certificate of Trustees Asking Consent of Regional Council

*The United Church of Canada Act, 1925
The Manual, section G 2.3.*

Appendix A- 2 Other transactions (not sale or renovation)

*This document is provided as a template to be used by the trustees of a community of faith (congregation or pastoral charge) at the time of certain congregational property transactions; specifically, those asking consent of the regional council for the property's **listing, purchase, mortgage** or **lease**.*

By following this format, trustees will meet the requirements of section G.2.3 of The Manual of The United Church of Canada. This form may be adapted to suit local circumstances.

IN THE MATTER OF _____; and,
(legal description of the property)

IN THE MATTER OF THE _____
(type of transaction]

We, the undersigned, do hereby certify that the following is a just and true copy of a resolution duly passed by the Trustees of _____ a congregation/pastoral charge of The United Church of Canada, at a meeting of the Board of Trustees duly held for that purpose at _____, in the province of Saskatchewan on the _____ day of _____, 20____:

“Moved by _____, seconded by _____, that the trustees of _____ congregation or /pastoral charge, having received the direction of the _____ [governing body] of the said congregation/pastoral charge to do so, request the consent of Living Skies Regional Council:

- (1) To the _____ (listing, purchase, mortgage or leasing) of certain congregational property, with the legal description of _____ and the municipal address of _____

_____ the terms of which are as follows:.

*[for a **listing**, the terms would include the agent, any exceptions, the commission rate, the asking price, the proposed possession date]*

*[for a **purchase**, the terms would include the vendor, the purchase price, the deposit, the balance due, conditions, warranties, the scheduled closing date, the source of funds]*

*[for a **mortgage** the terms would include the principal, the interest rate, the term, payments, prepayment privileges]*

*[for a **lease**, the terms would include premises and exclusive use premises, fixtures and chattels, rental, commencement date, term, responsibility for taxes, insurance, early termination, renewals, options]*

And in pursuance of the said resolution, we hereby apply to Living Skies Regional Council for the consent to the _____.
(Type of Transaction)

Dated this _____ day of _____, 20____.

Full name of Presiding Trustee

Signature

Full name of Secretary Board of Trustees

Signature

Certificate of Trustees Asking Consent of Regional Council

*The United Church of Canada Act, 1925
The Manual, section G 2.3.*

Appendix A-3 Major Renovation

This document is provided as a template to be used by the trustees of a community of faith (congregation or pastoral charge) at the time of major renovations of church property.

By following this format, trustees will meet the requirements of section G.2.3 of The Manual of The United Church of Canada. This form may be adapted to suit local circumstances.

Certificate of Trustees Asking Consent of Regional Council

We, the undersigned, do hereby certify that the following is a just and true copy of a resolution duly passed by the Trustees of

_____, a congregation/pastoral charge of
The United Church of Canada, at a meeting of the Board of Trustees duly held
for that purpose at _____ in the province of Saskatchewan
on this _____ day of _____, 202____:

“Moved by _____, seconded

by _____, that the trustees of

_____, a congregation/pastoral charge,
having

received the direction of the _____ of
the said

(governing body-board or congregation)
congregation/pastoral charge to do so, request the consent of *Living Skies*
Regional Council:

(1) To the renovation of certain congregational property, the legal description of which is _____ and the municipal address of which is _____; the terms of which are as follows:.

- *How does this project help you meet your mission?*

- *the plans for the renovation including how the work will be done*
- *and the costs of same and the terms of payment and arrangements for financing*

And in pursuance of the said resolution, we hereby apply to Living Skies Regional Council for the consent to the *renovation*.

Dated this _____ day of _____ 20____.

Full name of the Presiding Trustee

Signature

Full name of Secretary of Board of Trustees

Signature

Certificate of Minister/Supervisor

Certificate where the existing trustees are not the
trustees in whose names the title to the property stands in
Information Services Corporation, Saskatchewan

Appendix B-1 for Sale of Property

In the matter of a sale by the trustees of _____ community of faith
(pastoral charge/congregation) of the United Church of Canada at
_____, Saskatchewan; of a certain congregational property:

[legal description of property] Block # _____ Plan _____

with a municipal address of _____,
_____, Saskatchewan

known civically as _____ for the
sum of _____ (\$_____) dollars to:
_____, as
purchaser.

I, _____ of _____,
Saskatchewan, a minister within the United Church of Canada, do hereby
certify, pursuant to section 20(2) of the United Church Act 1924
Saskatchewan, as follows:

- That I am the minister of religion responsible for the
_____ pastoral charge/congregation of the United
Church of Canada at _____,
Saskatchewan.
- That the following is a complete list of the trustees of -
_____ congregation of the United Church of Canada at
_____, Saskatchewan: *[add additional lines as
needed]*

Full Name	Completed Address	Province, Postal Code

--	--	--

- That the said trustees are the parties named in the transfer herein and did execute same.
- That the said trustees were/are trustees of the said _____ community of faith (congregation or pastoral charge) and there were no other trustees of the said congregation on the date of the transfer authorization

Signed in the presence of

Witness

Minister or Supervisor of Pastoral
Charge

Certificate of Minister/Supervisor

Certificate where the existing trustees are not the
trustees in whose names the title to the property stands in
Information Services Corporation, Saskatchewan

Appendix B-2 Property Transactions Other Than Sales

In the matter of a (listing, mortgage, lease, renovation or purchase) by the trustees of _____ community of faith (pastoral charge/congregation) of the United Church of Canada at _____, Saskatchewan; of a certain congregational property:

[legal description of property] Block # _____ Plan _____, with a municipal address of _____ in _____, Saskatchewan and known civically as _____.

I, _____ of _____, Saskatchewan, a minister within the United Church of Canada, do hereby certify, pursuant to section 20(2) of the United Church Act 1924 Saskatchewan, as follows:

- That I am the minister of religion responsible for the _____ pastoral charge/congregation of the United Church of Canada at _____, Saskatchewan.
- That the following is a complete list of the trustees of - _____ congregation of the United Church of Canada at _____, Saskatchewan: *[add additional lines as needed]*

Full Name	Completed Address	Province, Postal Code

--	--	--

- That the said trustees are the parties named in the transfer herein and did execute same.
- That the said trustees were/are trustees of the said _____ community of faith (congregation or pastoral charge) and there were no other trustees of the said congregation on the date that request was made to the Regional Council in Appendix A.

Signed in the presence of

Witness

Minister or Supervisor of the
Pastoral charge

Appendix C Approval of Regional Council

(TO BE COMPLETED BY THE REGIONAL COUNCIL)

This is a sample of the document that the region will prepare and email to the congregation for ISC for the transfer of property.

Living Skies Regional Council
The United Church of Canada
162-B St. Mary's Road
Winnipeg, MB R2M 3W7

MOTION OF CONSENT OF LIVING SKIES REGIONAL COUNCIL PROPERTY COMMISSION

I, Shannon McCarthy, of Winnipeg, Manitoba, do hereby declare and certify as follows:

- a) That I am the Executive Minister of Living Skies Regional Council of the United Church of Canada.
- b) That I have signing authority for Living Skies Regional Council.
- c) That the following is a just and true copy of a motion duly passed by the Living Skies Regional Council Property Commission meeting held electronically by Zoom Video Conferencing on _____, 202__:

It was agreed by consensus that the Living Skies Regional Council Property Commission approve the request from the trustees of _____ United Church Pastoral Charge, _____, Saskatchewan

1. **To sell a certain congregational property, the legal description of which is _____ and the municipal address of which is _____, pursuant to an agreement between the Board of Trustees of _____, a pastoral charge of The United Church of Canada, as seller and _____ as buyer with the following conditions:**
2. **To distribute the proceeds of the sale as follows:**

Dated this _____ day of _____ 202__

Signature: Shannon McCarthy

Bibliography & Other Resources

The Manual 2019

This, the 38th edition of *The Manual* 2019 differs from previous editions, as it reflects the new structure of the church; however, an attempt has been made to use the same section numbers as the previous manual wherever possible.

It should be noted that the church has not created a printed version of *the Manual* 2019. A pdf (Adobe Acrobat) version of *The Manual* is available for use at any time through The United Church of Canada's website: www.united-church.ca. *The Manual* may also be downloaded to your computer; alternatively, the full document may be printed through your (or a commercial) printer [no copyright restrictions].

Living Skies Regional Council: Property Policies and Processes

This policy statement identifies the responsibilities of the regional council related to property matters. It also identifies Living Skies Regional Council's policy related to distribution of proceeds from the sale of property and distribution of congregational assets at the time of disbanding or amalgamation.

Congregational Board of Trustees Handbook/Manual 2016

This handbook (the 2016 version being the most recent) is available online, in pdf format, at no charge: https://www.united-church.ca/sites/default/files/resources/handbook_trustees.pdf The booklet is 72 pages long, the first two of which offer a concordance to bridge the *Trustees Handbook* to *The Manual* 2016. Pages 4-8 contain an extensive checklist for the steps in amalgamation.

Pastoral Relations: Community of Faith (January 2019)

This resource provides information on the process of developing a Living Faith story and updating the Ministry Profile.

Financial Handbook for Congregations (2017)

An invaluable resource (198 pages) for all aspects of the financial operations of the local church. Go to www.united-church.ca and type the title in the search window.

Two additional resources are available for purchase from UCRD:

Greening the Church: Reducing Your Church Building's Ecological Footprint

<http://www.ucrdstore.ca/catalogsearch/result/?q=Greening>

Godspace: Guidelines for Architecture in The United Church of Canada, Second Edition, 2008

<http://www.ucrdstore.ca/catalogsearch/result/?q=Godspace>

United Church Resource Distribution (UCRD)

Website	www.ucrdstore.ca
E-mail	ucrd@united-church.ca
Toll-free Phone	1-800-288-7365
Canada Post Address	UCRD The United Church of Canada 3250 Bloor St. West, Suite 200 TORONTO, ON M8X 2Y4

Useful Websites (with links to Property)

The United Church of Canada: www.united-church.ca

Living Skies Regional Council: www.livingskiesrc.ca

Canada Revenue Agency – Charities Directorate: www.cra-arc.gc.ca/charities
Client Services (General Enquiries) phone: 1-800-267-2384

Information Services Corporation (formerly Saskatchewan Land Titles):
www.isc.ca or phone 1-866-275-4721

Other Email Addresses

Living Skies Regional Council livingskies@united-church.ca

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Regional Council Archivist Madeleine McLuhan-Myers
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TMurton@united-church.ca