

Church Closing or Dissolution Tasks

Provide for the orderly transfer of real property

- Research who holds title to the property. If church, transfer to presbytery and file with the City and County.
- Submit property tax exemption application if quit-claimed to Presbytery.
- Review any lease agreements for equipment; terminate or transfer to Presbytery.
- Review any service contracts: terminate, transfer to Presbytery, or make changes
- Change insurance to Presbytery.
- Determine value of property for Presbytery accounting: appraisal?
- Terminate phone/other in name of church. Machine message advises callers to contact Presbytery.
- Contact any groups using church facility about change in ownership and management; determine contact person and disposition of any revenue
- Collect all building keys

Corporate Dissolution

- Establish final date of dissolution
- File with Secretary of State the forms for corporation dissolution effective that date.
- File forms of dissolution with the PC(USA)

Determine disposition of all financial assets and accounts

- All debts to be paid including final quarterly payroll tax deposit, if any.
- Memorial funds (if any) need to be distributed; families are to be notified regarding disposition of memorial fund of members.
- Decision to be made on any other gifts.
- After all expenses are met and gifts made, remaining fund are to be transferred to Presbytery to cover any unmet/unanticipated financial obligations incurred prior to dissolution.
- Close bank accounts.

Disposition of Moveable and Personal Property

- Determine what personal property will be directly distributed and how this will be done. Provide Presbytery with instructions on disposition if not completed by dissolution. Note: IRS regulations prohibit the passing of assets of a non-profit organization to an individual or a for-profit corporation.
- Congregation needs to vote to approve a plan of distribution.
- Presbytery need to vote on any sale of the property and the dissolution.

- Session minutes are to stipulate that all personal/moveable property is given to Presbytery if not explicitly provided for or distributed.
- Review disposition of property including music, choir material, kitchen, library, classrooms, office equipment, supplies, etc.

Church Records and Historical Documentation

- Update and close the session minute book and church register. Submit to Presbytery Stated Clerk for deposit at the Presbyterian Historical Society.
- Review files and records, determining which material to be preserved, which to be submitted to the Presbyterian Historical Society, and which to be turned over to Presbytery for financial and historical reasons.
- Decide on repository for historical materials.
- Gather memorial plaques and artifacts and decide disposition of them.

Membership

- Attend to the transfer of membership to other churches. The membership of those members not requesting a transfer at this time will be held by Presbytery for two years, during which time they may request a letter of transfer from Presbytery.
- Arrange pastoral care for those members who are shut-ins or those not capable of transferring membership.
- Discuss with Committee on Ministry any other pastoral concerns.

Final Services and Celebrations

- Plan and celebrate final worship service.
- Plan a special recognition at Presbytery meeting. Identify member participation.