

Presbytery of Sheppards and Lapsley
Guidelines for Distribution of Funds Received from the Dissolution/Dismissal of
Congregations
December 13, 2023

The property of the Presbyterian Church (USA), of its councils and entities, and of its congregations, is a tool for the accomplishment of the mission of Jesus Christ in the world. (G-40201)

All property held by or for a congregation, a presbytery, a synod, the General Assembly, or the Presbyterian Church (USA), whether legal title is lodged in a corporation, a trustee or trustees, or an unincorporated association, and whether the property is used in programs of a congregation or of a higher council is retained for the production of income, is held in trust nevertheless for the use and benefit of the Presbyterian Church (USA). (G-4.0203)

Seeking, as a presbytery, to be faithful to the mission of Jesus Christ in the world, the Presbytery of Sheppards and Lapsley adopts the following policy that shall ordinarily apply to the dissolution or dismissal of a congregation noting that this policy does not automatically apply to congregations which were exempted from the Trust clause(G-4.0203) following the reunion of the Presbyterian Church in the United States and the United Presbyterian Church in the United States of America to form the Presbyterian Church (USA). The presbytery office keeps a record of all the congregations that duly took the "Southern Option." (G-4.0208)

This policy is in effect for the net proceeds of the property. Net proceeds are any monies remaining from the sale of any real estate owned by a church which has been closed after (a) all financial obligations of the church have been paid; (b) Presbytery has been reimbursed for any funds disbursed on behalf of the congregation during or after the dissolution process. In the event that the property is leased with or without an option to purchase, proceeds will become available when the rental is received and/or the full purchase amount is received.

Distribution will be as follows:

- 10% - a first fruit offering for use by the congregation/session distributed to Presbyterian causes and institutions that have been meaningful to the life of the congregation and/or local ecumenical and benevolent causes that have been meaningful to the life of the congregation.
- 10% to the operating fund. Intended to help support the total ongoing presbytery ministry funded by the annual Operating Budget.
- 70% to Church Development and redevelopment/revitalization funds. Intended to promote new church development opportunities, new worshipping communities, and the redevelopment of existing congregations and ministries that are purposefully pursuing plans designed to encourage and enhance vitality and growth of congregations.

- 10% to Reparative Justice. Starting with our specific history of complicity in actions that have favored certain communities over others, establish a fund that would use the money for reparative action efforts:
 1. Reparative action within the Presbytery community
 2. Reparative action beyond the Presbytery community
 3. Matching grants for congregations doing reparative action

From the Advisory Committee on Social Witness Policy (2020)

“Encourage presbyteries to account for histories of race-based injustice when making choices about the disposition of properties when they are being sold or reallocated, attending to the wisdom of reparative justice and questions about, e.g., the origins of those properties, the means by which they were maintained, their potential use, the presence of historically marginalized communities in the area, and the impact of those properties on those communities.”

Respectfully submitted,

Task Force on Distribution of Funds Received from the Dissolution/Dismissal of
Congregations:

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