

STEPS IN THE DISSOLUTION OF A CONGREGATION

1. Schedule a consultation of the congregation with the synod to develop a written plan for the dissolution process, and include a recommendation to dissolve the church corporation as required by the state corporation statute. *(Consult with legal counsel to ensure all necessary legal provisions are followed in relation to plan of dissolution of church corporation.)*
2. As part of the plan, determine, in consultation with the synod, the future of the building(s):
 - a. Will the building(s) and property be sold or transferred?
 - b. Is insurance coverage (fire, windstorm, theft, vandalism) to be maintained, and by whom?
 - c. Is the building to remain standing? If so, how will it be maintained?
 - d. Is the building to be destroyed or moved by a specific date?
 - e. What will be done with the building's furnishings and other congregation personal property?
3. Convene a special meeting of the congregation, properly called in accordance with the requirements for such a special meeting, as specified in the congregation's constitution and in the state corporation statute.
4. Adopt a resolution to dissolve, which shall be approved by the required majority of voting members present at the special meeting of the congregation called for that purpose.
5. The resolution to dissolve shall include:
 - a. The stated effective date of the dissolution;
 - b. Provision for payment of liabilities;
 - c. Authorization to the appropriate officers to carry out the proper transfer of title or disposition of the real and personal property; and
 - d. Provision for dissolution of the corporation.
6. Establish a plan, effective upon dissolution, for the transfer of members to other congregations.
7. Carry out promptly, before dissolution of the congregation, payment of all debts and liabilities of the congregation.
8. Carry out promptly before dissolution of the congregation,
 - a. The transfer of title to real estate to the appropriate successor in title (such as the synod);
 - b. Transfer of title or ownership of furnishing or other personal property of the congregation;
 - c. Transfer of all bank accounts, trusts, endowments, or other assets;
 - d. Change mailing address and give neighbors and police information on a contact name if building is still owned but not occupied.
9. File the necessary documents with government authorities to dissolve the corporate status of the congregation.
10. Make arrangements, where appropriate, for the care and upkeep of the cemetery, including determination of clear title of land involved, completion of any corporate details, selection of directors, and disposition of any excess land.

11. Gather and transfer historical information, insurance documents, legal materials, and the congregation records to the synod for the archival record of disbanded congregations.
12. Consider any additional matters related to special circumstances in the dissolution of a particular congregation, such as a congregation that was part of a multi-point parish.
13. Consult regularly with the synod office and formally notify the synod that all these steps have been properly completed.
14. Ensure that the synod office officially notifies the secretary of the Evangelical Lutheran Church in America of the date of dissolution of the congregation.
15. Plan special service of celebration and thanksgiving for the years of ministry of the congregation.

THE REV. LOWELL G. ALMEN
Secretary
EVANGELICAL LUTHERAN CHURCH IN AMERICA

December 1, 2003