



## Steps in the Dissolution of a Congregation

This document presumes that a congregation pursuing the steps to dissolve the congregation has already explored other possibilities with respect to organizational ministry. Dissolution may ultimately and honestly be the conclusion of the life cycle of the congregation's purpose and existence.

This document offers some general steps that a congregation would follow in order to carry out dissolution with respect to itself, the synod, and any governmental authorities.

In addition, while beyond the scope of this document, it is acknowledged that attention needs to be given to the nature of change and to the pastoral care of souls affected by the conclusion of a congregation's existence, and will require their own unique care, focus and management. Everyone involved in this process is encouraged to practice a posture of prayer, respect and honesty when working with each other.

The process as outlined below may be appropriately adjusted according to local circumstances and needs.

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|  | 1. The congregational council contacts the Eastern Synod office to schedule a consultation to develop a plan for the dissolution process.  |
|  | 2. To assist the synod and the designated trustees who will manage any assets or business following dissolution, determine the future of: <ol style="list-style-type: none"> <li>a. insurance coverage (fire, windstorm, theft, vandalism) to be maintained;</li> <li>b. the maintenance and responsibility of any building that remains standing;</li> <li>c. the demolition or removal date of a building;</li> <li>d. any of the building's furnishings;</li> <li>e. the care and upkeep of any cemetery (including determination of clear title of land involved, completion of any corporate details, selection of directors, and disposition of any excess land).</li> </ol> |
|  | 3. Before the dissolution of the congregation takes effect: <ol style="list-style-type: none"> <li>a. arrange and make payment of all debts and liabilities of the congregation;</li> <li>b. carry out the transfer of the title to real estate and other assets to the appropriate successor in title (re: the Income Tax Act (Canada) regarding a qualified donee, e.g. "Eastern Synod of the Evangelical Lutheran Church in Canada").</li> </ol>  |

	4. Convene a special congregational meeting of the congregation (called in accordance procedures as specified in the congregation's Constitution and Bylaws). The resolution for dissolution shall be approved by voting members present and voting.
	5. The resolution to dissolve shall include: <ul style="list-style-type: none"> <li>a. approval and authorization to proceed with dissolution (majority approval);</li> <li>b. the intended date of dissolution (majority approval);</li> <li>c. provision for disposal of assets and liabilities (majority approval);</li> <li>d. provision for dissolution of the corporation if the congregation is incorporated (majority approval); and,</li> <li>e. authorization for the appropriate officers to carry out any necessary and proper transfer of title or disposition of property and assets (majority approval).</li> </ul>
	6. Establish a plan, effective upon dissolution, for the transfer of remaining members to other congregations.
	7. Contact the Canada Revenue Agency (CRA) in order to voluntarily revoke the congregation's business number and charitable status, and to complete final returns (Form T3010A and Form T2046).
	8. File the necessary documents with government authorities to dissolve the corporate status of the congregation (if incorporated).
	9. Gather and transfer historical materials and congregational records, via the synod, for deposit at Laurier Archives.
	10. Consider any additional matters related to special circumstances in the dissolution of a particular congregation (e.g. where the congregation was part of a multi-point parish).
	11. Contact synod office: <ul style="list-style-type: none"> <li>a. before dissolution, with a formal letter stating the congregation's decision and date to dissolve the congregation;</li> <li>b. to follow up, after dissolution, that all other steps have been properly completed.</li> </ul>
	12. Plan a special service of celebration and thanksgiving for the years of ministry of the congregation.

*Last Reviewed: August 2019*