

## EXHIBIT A

# Milwaukee Presbytery Policy and Process on the Dissolution of a Chartered Congregation

Approved by the Presbytery on \_\_\_\_\_

This Policy and Process underscores the crucial role of the Presbytery of Milwaukee in guiding and supporting a congregation's dissolution as it fulfills its ecclesiastical and corporate duties (see G-3.0301, G-4.0205).

Recognizing that the Church of Jesus Christ cannot be closed or dissolved by human action, it applies only to congregations, as that term is defined in the Book of Order of the Presbyterian Church (USA) located within the geographic bounds of Milwaukee Presbytery.

## Authority

The Book of Order, especially Chapter 4 of the Form of Government regarding property held in trust for the mission of the Church, firmly grants the Presbytery the responsibility and power to dissolve a congregation in consultation with its members. This authority ensures a secure and orderly process.

The Presbytery of Milwaukee's attitude toward this process, from beginning to end, is always and unwaveringly pastoral. This pastoral care extends to all involved in the process.

The Presbytery and sessions of its member congregations understand and act in the spirit of the principal that property, real and personal (tangible and intangible), of the Presbyterian Church (U.S.A.), of its councils and entities, and of its congregations, is a tool for the accomplishment of the mission of Jesus Christ in the world. In regard to the dissolution of congregations, the Presbytery has exclusive power to determine the use and disposition of church property when property ceases to be used for a particular church, providing a secure and confident process, and a dissolving church has the right to dispose of church property only as the Presbytery directs.

In most cases, the procedural dissolution of a congregation will be overseen by an Administrative Commission, a body detailed in the following sections, to ensure a smooth and orderly process.

# Process in Brief

1. Initial contacts with Presbytery
  - a. A Presbytery representative(s) will meet with the Session to gather questions.
  - b. The Presbytery Council and other commissions will try to respond to questions.
2. Actions by Session
  - a. Session decides and adopts a resolution to move forward with dissolution.
  - b. The Session (or other appropriate presbytery commission) schedules a congregational meeting to vote on dissolution.
  - c. The Session should determine members' choices for transfer to other area churches. It is best to determine members' wishes while the Session is still a governing body. The Session can then take action to transfer members (as opposed to the Presbytery).
3. Action by the Congregation
  - a. The Congregation must adopt a resolution to dissolve at a properly noticed congregational meeting (it is best to consult with the Presbytery Stated Clerk to help determine what notice is required and help with the wording of a motion. Sample resolution may be found below).
  - b. The congregational resolution should authorize the Session to proceed with the steps necessary to request the Presbytery to dissolve the congregation, dissolve the congregation's corporate entity, and dispose of the property held by the congregation (real, incorporeal, and personal).
4. After the Congregation Approves Dissolution
  - a. The Presbytery will form an Administrative Commission (which should include at least one person from the Session).
  - b. The Administrative commission will work with the Session during the process.
  - c. The Administrative Commission will work with an attorney, a real estate agent, and any other professionals needed to formally dissolve the church, dissolve the corporate entity, and dispose of property.
  - d. The Administrative Commission and Session will determine the status and distribution of any personal property left in the church.
  - e. A final Worship Service / Service of Witness shall be planned. After the Worship Service, the Administrative Commission, if not before, assumes original jurisdiction until the dissolution process is complete, and the congregation members, if not already transferred, will be held on a membership roll of the presbytery until the dissolution process is complete.
5. Some details.
  - a. A list of documents and information to gather are listed later in this document.
  - b. After the Administrative Commission is formed, all financial matters (rent, utilities, insurance, closing of a checking account, and transfer of a bank balance) are to be transferred to the Presbytery.

- c. If the Church's office is no longer regularly staffed, its mail should be forwarded to the Presbytery office.
- d. The Administrative Commission shall oversee and be the agent on behalf of the Presbytery on the sale of real estate.
- e. The Administrative Commission will publish notices of dissolution in local newspapers and online.

## Congregation Resolution

After the appropriate consultation with the Presbytery and membership of the congregation and prayerful discernment, the Session at an appropriately called congregation meeting shall make the following motion (or similar, in consultation with the Stated Clerk):

RESOLVED, the members of the (insert name) Presbyterian Church of (insert location), Wisconsin, after prayerful discernment, request the Presbytery of Milwaukee to dissolve the congregation in accordance with the Constitution of the Presbyterian Church (U.S.A.), the statutes of the State of Wisconsin, and the Presbytery Policy and Procedure for the dissolution of a congregation.

The minutes of the congregation meeting signed by the clerk of session or clerk pro-tempore for the congregation meeting are then to be sent to the Stated Clerk of the Presbytery

## Creation and Appointment of the Administrative Commission

When the decision has been made that a congregation is to be dissolved, and upon recommendation from the Stated Clerk, in consultation with the Presbytery Council, the Presbytery will be asked by the Council to create an Administrative Commission for the congregation and to appoint the Moderator and members thereof.

The Administrative Commission may ask other individuals to assist it in its work (e.g., an elder from the congregation with knowledge of its affairs, a member knowledgeable about the congregation's history, and individuals to assist with a Service of Witness).

In creating the Administrative Commission, the Presbytery shall authorize it to act with the authority of the Presbytery by adopting the following resolution, which may be modified from time to time as

the specific circumstances of the congregation in question require. However, it should be exacting and contain the following language, especially concerning property and financial matters.

RESOLVED, the Presbytery of Milwaukee, at the request of the session and congregation of \_\_\_\_\_ Presbyterian Church located in \_\_\_\_\_, Wisconsin, to create an Administrative Commission to dissolve the congregation, as well as liquidate and dispose of and all assets, which includes all real estate. Furthermore, the Administrative Commission shall assume original jurisdiction of the congregation, per the Constitution of the Presbyterian Church (U.S.A.), and by the delegation of the Presbytery of Milwaukee on this day.

The Presbytery of Milwaukee delegates to the Administrative Commission for the \_\_\_\_\_

Presbyterian Church, [location], the authority to assume original jurisdiction or full power

and responsibility as the session after their final worship service of the congregation body, OR by 2/3 vote of the commission members before the final worship service after consulting with the session and congregation under F-3.0206 and G-3.0303e of the Constitution of the Presbyterian Church (U.S.A.).

The Moderator of the Presbytery, as the presiding ecclesiastical officer of this church region, in response to the Presbytery of Milwaukee's direction, shall appoint members of the Presbytery to be members of the Administrative Commission, and to be official church council or session and corporation board, as the congregation falls under the greater Wisconsin corporation of the Presbytery of Milwaukee of the Presbyterian Church (U.S.A) and Chapter 187 of the Wisconsin Statutes. The Administrative Commission shall have a Moderator and Clerk, who shall act as the corporate president and secretary and be authorized to sign legal documents on behalf of the Presbytery of Milwaukee and the assumed ecclesiastical and corporate body of \_\_\_\_\_ Presbyterian Church until the dissolution process is complete.

The Administrative Commission shall have authority over all banking and investment accounts, property (tangible and intangible), and all assets and liabilities held in the name of the church entity and predecessor names under previous denominations. The Administrative Commission acts on behalf of the Presbytery of Milwaukee of the Presbyterian Church (U.S.A.), Inc., and Presbyterian Church (U.S.A.), A Corporation, which holds in trust a vested interest in the dissolution or abandonment of a congregation as it assumes, ultimately, all legal rights and responsibilities of congregations under the ecclesiastical constitution, and by which all congregations, presbyteries, and synods (subordinate units) who benefit under the PCUSA A Corp IRC 501(c)(3) status letter dated 31 Jan 1964 are identified as one organization and operating exclusively for religious purposes.

Furthermore, the Administrative Commission for the (insert name) Presbyterian Church of (insert location), Wisconsin, with the original jurisdiction of the Presbytery, shall be delegated the authority and power to: meet with the current Session elders and members of

the congregation, including calling a meeting of the session and/or of the congregation, as necessary; to arrange for the pastoral care of the members; publicize the dissolution of the congregation, ascertain the financial status and outstanding financial obligations of the congregation; secure the Session records, secure the legal rights to all property (real, incorporeal, and personal) held by or for the benefit of the congregation; dispose of the moveable personal property of the congregation; secure the building and property; attend to matters of insurance; dispose of the building and grounds (subject to the guidelines established by Presbytery Council) or convey the building and grounds to the Wisconsin Incorporation, "The Presbytery of Milwaukee of the Presbyterian Church (U.S.A.)"; recommend to the Presbytery the use of the assets of the congregation; plan and conduct a Service of Witness; secure the assistance of other individuals, as appropriate, to assist with its work; and generally to do such things and take such actions, for, in the name of, and on behalf of the Presbytery of Milwaukee as shall be reasonably necessary to accomplish the general purpose of this resolution.

The Presbytery Moderator shall appoint members of the Administrative Commission, per the Presbytery Manual of Administrative Operations. The Stated Clerk shall orient the members to the policy and procedure outlined in this document.

## Responsibilities and Duties of the Administrative Commission

The Administrative Commission shall be convened by the Moderator soon after its creation and thereafter meet regularly, preferably at least monthly, until its work is completed, or the Presbytery dissolves it. A Clerk shall be chosen from among the members of the Administrative Commission. The Clerk shall keep an accurate record of the Commission's deliberations and actions and promptly furnish them to the members of the Administrative Commission and the Stated Clerk of Milwaukee Presbytery.

In carrying out its duties, the Administrative Commission may remove or replace a congregation's session or act as its Session; any decision to act shall be made only after considering Milwaukee Presbytery's general pastoral policy regarding church dissolution, as expressed herein.

The Administrative Commission shall proceed to address and accomplish the following matters, duties, responsibilities, and other matters that may reasonably arise during its work if they are not contrary to the resolution by which Milwaukee Presbytery created the Administrative Commission.

Before commencing its work, the Administrative Commission shall ensure that the congregation is covered by appropriate casualty and liability insurance. It shall take necessary steps to ensure that

the insurance is maintained in force until the congregation's dissolution process is complete, and the property retained and held by the Presbytery and included on the Presbytery's policy, or the property is disposed of.

#### PASTORAL CARE OF MEMBERS

- Designate a pastor to be responsible for the pastoral care of any remaining members until membership is transferred or the congregation is dissolved
- Work with the Session to encourage members to transfer their membership to another Presbyterian Church (USA) or a church of another denomination if that is the member's desire; identify where members wish their membership to be transferred; assist as necessary in accomplishing the transfer. A transfer may be made at any time before the congregation is dissolved, or it may be made to be effective as of the dissolution.
- If a member wishes to transfer membership before the congregation is dissolved or as of its dissolution, the Clerk of Session of the congregation will send the letter of transfer. If there is no Clerk of Session, the Administrative Commission may appoint a Clerk of Session for that purpose or any other purpose for which a Clerk of Session is required.
- Any member whose membership is not transferred as provided above may obtain a letter of transfer from the Stated Clerk of Milwaukee Presbytery for one year after the dissolution.
- After the dissolution, the Administrative Commission shall certify to the Stated Clerk of Milwaukee Presbytery a list of members whose membership was not transferred, to the best of its knowledge.

#### SERVICE OF WITNESS AND ACT OF DISSOLVING THE CONGREGATION BODY

- Plan and conduct a worship service celebrating the life and ministry of the congregation, according to the Directory for Worship and guided by the Presbyterian Church's *Book of Common Worship* (2018). Accomplishing this entails, among other things, the following:
  - Set the date and the time for the service, allowing ample time for the date to be publicized and invitations issued
  - Decide what special features the service should include
  - Decide how best to tell the history of the Christian ministry and witness through this Presbyterian congregation
  - Determine whether the celebration of Holy Communion would be appropriate and arrange for that celebration, including preparation of the elements and designation of elders to serve
  - Identify a possible preacher and other participants (At least one representative from the congregation, at least one representative from the Commission, and the designated Presbytery staff of Milwaukee Presbytery (or another Presbytery representative) should be included
  - Identify favorite hymns of congregation members
  - Consider possibilities for special music (possibilities include a church choir; soloists from the congregation, presbytery, or community; a community or presbytery choir (ad hoc) and instrumentalists)
  - Determine whether an offering will be received at the service and, in conjunction with the Session, designate where any offering will be directed (generally some local

concern such as a hunger program, women's/homeless shelter, meals on Wheels, etc.).

- Arrange for ushers, "car parkers," and elders to serve Communion (if needed)
  - Prepare bulletins as needed; provide hymnals and Bibles, if needed
  - Arrange for any needed cleaning of the facility before the service
- Publicize the Service of the Witness. In consultation with congregation members, the Commission should:
  - Ask members to create a "guest list" of relatives, friends, former members, etc., whom they wish to invite to the celebration, including former ministers as appropriate
  - Consider having invitations printed and given to members to send out (expenses of which should be paid for from the congregation's bank account)
  - Design a flier and write an accompanying letter to be distributed to the congregations and members of the Presbytery inviting them to the service, and send them to the Presbytery office with ample time for inclusion in the Presbytery's newsletter
  - Arrange for local newspaper coverage
  - Include information in the congregation's newsletter and on its website if possible
- Arrange for a reception following the Service of Witness
  - Identify the location for a reception
  - Decide how the food will be provided (Caterers or members)
  - Determine what financial resources the congregation must pay for the reception and establish a budget
  - Designate an individual or individuals to take charge of decorating and other arrangements
  - Gather memorabilia to display.
  - Arrange for clean-up of the facilities after the reception
- The Ordering of Worship
  - When a church building is being closed, and the congregation is dissolved, the people and representatives of the Presbytery may gather for a final service in their place of worship. While sadness naturally accompanies the dissolution of any church, the occasion calls for thanksgiving for God's gracious gifts, past, present, and future.
  - A Service for the Lord's Day may be held, incorporating the liturgical elements found in the service for Vacating a Church Building (BCW 550). When a church building is closed, and the congregation is dissolved, that service should include the declaration below. This portion of the service should be conducted by the authority of the presbytery with the moderator or moderator's representative presiding.
  - It is appropriate for elders, deacons, and others within the congregation to share in the leadership of the entire service.
  - The Service of Witness may include the Clerk of Session passing on to the Stated Clerk or Presbytery representative the Minute and Record Book, as well as elders passing on sacramental items to the Presbytery representative, symbolically communicating that we are One Church and the congregation in the dissolution of its charter, remains in communion with the greater Church.

- Toward the end of the service, before the Charge and Blessing or Benediction, it is advisable for the remaining members of the congregation to stand and be recognized. The churches that will receive them as transferring members may be identified. The moderator may direct the session clerk to release the official records and rolls of the church to the presbytery. Pastors and other leaders of the church may be acknowledged and thanked. The church's furnishings may be given to other congregations, including pulpit and Bible, font and pitcher, table and communion vessels, paraments, cross, candles, hymnals and pew Bibles, musical instruments, music library, and other items. Any mission gifts to be made from the church's remaining financial assets may be presented or announced. Plans for the use of the church building may be announced if known. The session clerk may turn over the keys to the church to the presbytery moderator or the moderator's representative. The moderator then declares:

In the name of our Lord Jesus Christ,  
and by the authority of the Presbytery of Milwaukee,  
I declare the congregation of [name] Church dissolved  
and this building vacated.

A symbolic stripping of the sanctuary and removing designated items to another location may accompany that declaration.

#### AFTER THE SERVICE OF WITNESS AND DISSOLUTION OF THE CONGREGATION BODY

- After the dissolution of the congregation, in addition to those matters delineated above, the Commission shall, as necessary:
  - File a change of address with the United States post office so that all mail directed to the congregation will be forwarded to the Presbytery of Milwaukee.
  - Ascertain which utilities should remain connected and which may be disconnected and make necessary arrangements with the proper companies, including having the billing for the utilities transferred to the Presbytery of Milwaukee. It may be necessary to maintain heat during the winter to avoid damage.
  - Arrange with the designated Presbytery staff for any ongoing utility payments.
  - Arrangements should be made to drain the pipes when the water service is discontinued or when there is no longer any heat in the building.
  - Secure the building and change the locks, providing keys to the Stated Clerk; any stained-glass windows should be protected.
  - Remove all signage from the property that identifies the building as a Presbyterian Church, remove any cornerstone or removable commemorative plaques, check for any time capsule (and remove any contents if applicable), and deliver any such memorabilia to the Stated Clerk unless another disposition has been decided (e.g., a county historical commission).



- Arrange for lawn and other essential maintenance until the final disposition of the property. Often, this can be accomplished through the local realtor with whom the property is listed if that is done.

## FINANCIAL STATUS AND OUTSTANDING FINANCIAL OBLIGATIONS

- Before the Service of Witness,
  - Obtain a copy of the congregation's most recent financial statement and conduct a financial review of the Treasurer's books
  - Determine the location of checking accounts, savings accounts, endowment accounts, Sunday School accounts, women's group accounts, and any other financial resources
  - Determine if there are any restrictions on the use or disposition of any endowment or memorial accounts; if so, determine the source of any such restriction, whether imposed by the donor or by the Session, to ascertain whether the restrictions would follow and thereby restrict the funds once they are transferred to Milwaukee Presbytery, or elsewhere.
  - Close all financial accounts and transfer any balances to the congregation's primary checking account. If accounts contain marketable securities with fluctuating values, the Administrative Commission should obtain advice and counsel from someone with expertise, possibly the Presbytery of Milwaukee Foundation, Inc., before liquidating any such securities.
  - Submit new signature card(s) for all accounts with at least two members of the Administrative Commission designated as signatories. The Administrative Commission may allow the Church Treasurer, if one has been elected and is serving, to continue to pay expenses of the ongoing operations, subject to a careful, frequent monitoring of all receipts and expenditures by the Administrative Commission. In such cases, all expenditures should be approved by the Administrative Commission before payment.
  - Determine any outstanding debts/obligations and oversee the payment or other discharge of those obligations. This includes seeing that all applicable payroll taxes are paid, that all payroll tax returns are filed, and that any necessary IRS Forms 1099 are completed, provided to recipients, and filed. If they cannot be filed by the end of the year the dissolution occurs, arrangements should be made with the Stated Clerk of Milwaukee Presbytery to see that they are filed when appropriate.
  - Publish in a local newspaper a public notice in the form below, secure an affidavit of its publication, and send the affidavit to the Stated Clerk of Milwaukee Presbytery:

*The [name] Church of [location], WI, will cease operation on or about (date). Any outstanding debts/financial obligations must be submitted in writing to the [name] Church Administrative Commission at PO Box 1857, Waukesha, WI 53187-1857 by the close of business on (date).*

- Oversee the provision of a "statement of contribution" to all current year contributors, as necessary.

- If the congregation owns any stocks, bonds, or other financial instruments that are not liquidated, accomplish the transfer of ownership to Milwaukee Presbytery. Following the dissolution, transfer all remaining balances to Milwaukee Presbytery and close all remaining accounts.

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## SESSION/CHURCH RECORDS

- Locate, collect, and catalog all Session minutes, registers maintained by the congregation, and other financial and legal records.
- Arrange for the Clerk of Session to symbolically hand these to a representative of Milwaukee Presbytery (the Stated Clerk or designee) during or after the Service of Witness.
- As requested by the Stated Clerk, transfer the records and items to the Presbyterian Historical Society.
- Documents to be retained and sent to the Presbyterian Historical Society:
  - Documentation about the formation of the Church
  - Real Estate documents, including any abstract, Deed, Mortgage, or Survey map.
  - Church entity documents, such as a Certificate of Organization under Chapter 187 of the State of Wisconsin, Articles of Incorporation under Chapter 181 of the State of Wisconsin, Minutes of Session and Congregational meetings identifying officers, and authorizing actions concerning the real estate.
  - Cemetery documents, including any information about the formation of a Cemetery Association (if one was formed), cemetery trust funds, cemetery funds accounted for separately, ownership or reservation of grave plots, and minutes of any Session action concerning cemetery matters.
  - Any other documents that are of historical importance.

## REAL PROPERTY

- Obtain a copy of the deed or deeds to all the congregation's real property. This may require searching the property records at the appropriate county courthouse; generally, the county appraisal district records will reveal any property held in the congregation's name. However, that may not be the case for non-producing mineral interests. Securing a title search from a local abstract/title insurance company may be necessary. If necessary, the Administrative Commission may arrange for a current survey of the real property by a Registered Public Surveyor.
- Send a copy of any deed or deeds to the Presbytery Council/Board of Trustees of Milwaukee for any property conveyed to "The Presbytery of Milwaukee of the Presbyterian Church (U.S.A.)."
- Review the status of the congregation's title to any real property to ascertain the existence of lines, deed restrictions, or other conditions that affect the use and marketability of the property. If the property is subject to outstanding indebtedness, determine the status of any such debt – balance, terms, payment dates, etc.
- Dispose of the real property of the congregation by cash sale, as provided herein, working through a local realtor or otherwise, as the Administrative Commission deems appropriate. A professional appraisal should be obtained to know the property's market value in areas

with an active real estate market. If such an appraisal is obtained, there should be compelling reasons to justify a sale for less than 90% of that appraised value. No formal appraisal is required in other areas, but the Administrative Commission may not sell the property unless the sale price is at least 35% of the applicable county-assessed value.

- Any sale shall be by deed without warranty, reserving mineral rights if that can be negotiated. Generally, mineral interests that are owned apart from surface ownership shall not be sold but shall be conveyed to “The Presbytery of Milwaukee of the Presbyterian Church (U.S.A.).”
- In the event there is a legitimate offer to purchase the real property for an amount that is less than the values stipulated above, the Administrative Commission may recommend approval of that sale, but the decision shall be that of the body of Milwaukee Presbytery, to be considered by the Presbytery Council under Chapter VII of the Bylaws.
- If the Administrative Commission wishes to donate the property to any person or entity without consideration, it may recommend approval of that gift. Still, the decision shall be that of the body of Milwaukee Presbytery, to be considered at its next meeting.
- If the real property is not otherwise disposed of, the Administrative Commission shall transfer title to the property to the “The Presbytery of Milwaukee of the Presbyterian Church (U.S.A.)” In such a case, the Presbytery Council may list the real property for sale with a local realtor.
- If the property is not sold, request that the property be listed on the Presbytery’s property and liability insurance coverage and follow up to see that this is done. If there are any existing insurance policies on the property, cancel them effective as of the day after the Service of Witness, after having determined that the coverage on the Presbytery’s policy will be effective simultaneously, and follow up to collect any unearned insurance premiums that may be due.
- If appropriate, notify the applicable county assessor that the property is no longer used as a church.

## CIVIL CORPORATION

- Determine if the congregation has been incorporated and obtain a copy of all corporate documents. Do not rely solely on the memory of church members since the corporate entity may have been disregarded. If in doubt, check with the Wisconsin Secretary of State or appropriate government office.
- Dissolve the civil corporation according to the requirements of Wisconsin law.
- Provide the Stated Clerk with all corporate records and documents of any civil corporation and copies of the dissolution documents.
- Any dissolution of the civil corporation should occur after the dissolution of the congregation body.

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## MOVEABLE PERSONAL PROPERTY

- Arrange for and accomplish the disposition of all moveable personal property belonging to the congregation. This shall include all furnishings, communion ware, hymnals, Bibles, Sunday School supplies and materials, pulpit, lectern, communion table, pews, computers (after all records are deleted or archived as appropriate), pianos, organs, other musical instruments and other items that are not fixtures. Those items may be given away, sold by

the piece, or bids may be received for the entire lot of furnishing. It is recommended that at least one appraisal by an antiques dealer/estate appraiser be obtained before accepting any bids if there are any items of any market value.

- Decisions on the disposition of property should be documented in detail in the Commission minutes. The Presbytery stands ready to offer its counsel in the wise, faithful, and legal disposition of assets given by Presbyterians over the ages for the mission of Jesus Christ. Every reasonable attempt should be made to make the items available for other congregations in Milwaukee Presbytery in their ministries.
- In making these decisions, the Administrative Commission shall carefully, respectfully, and seriously consider any expressed desires by the former Session of the congregation as to the disposition of these assets. Still, the decisions are those of the Commission.

## ULTIMATE DISPOSITION OF ASSETS

- In its final report to the Presbytery, the Administrative Commission, after consultation with the Presbytery Council as Trustees, shall make a recommendation to the Presbytery for the future use of any assets or funds resulting from the dissolution of the congregation and the disposition of its assets.
- The Commission and the Presbytery will take seriously but not necessarily be bound by the desires of the former congregation's Session in the use of assets from the congregation being dissolved.
- Primary consideration will be given to using the assets for future ministry, including the development of new congregations and the redevelopment of existing congregations; provided, however, some portion of the assets should be set aside to defray any expenses that arise from the Presbytery's continued ownership of the property until its final disposition.
- Per the Presbytery's Manual of Administrative Operations, net proceeds generated by the Presbytery from the sale of church property will be deposited in the Foundation. Once the net proceeds have been deposited, the Presbytery and/or its Council may consider recommendations from the Commission for using the assets.
- At the dissolution of the congregation body, the "The Presbytery of Milwaukee of the Presbyterian Church (U.S.A.)" becomes the sole owner of the former congregation's assets. Before the final declaration of dissolution at the Service of Witness, the assets may be transferred from the trustees of the congregation to the trustees of the Presbytery.

## Final Duties

After the Administrative Commission has completed all the duties and responsibilities charged to it by the Presbytery, it shall prepare a final, detailed report of its actions, deliberations, and recommendations, which shall be delivered to the Stated Clerk. The report should address each item contained in this procedure policy. If there are items that have not been completed, the work of the Administrative Commission has not been completed, and it should continue to work.

At the next Presbytery meeting, the Administrative Commission report, with its recommendations, shall be presented to the body of the Presbytery for its action. A member of the Administrative Commission shall present an oral report as necessary. If the report is accepted, the Administrative Commission shall be discharged, the dissolution of the congregation is complete, and the Stated Clerk shall file the dissolution with the Office of the General Assembly.

## References

The Presbyterian Church (U.S.A.) is a hierarchical polity (presbyterial, sometimes called connectional), as summarized in the Supreme Court of the United States case of Adams and Hanlon, Jones v. Wolf: Church Autonomy and The Religion Clauses of the First Amendment, 128 U.Pa. L.Rev. 1291, 1292 (1980) in footnote 6.

Wisc. Stat. 187.08 Devolution of property of defunct societies. *If any such society, organized under ss. 187.01 to 187.07, owning any real estate in this state, shall be or become dissolved by removal, withdrawal or death of its members, so that there is no acting organization thereof for a period of six years, or by the majority vote of the members present at a regular meeting of said corporation, elect to transfer all of its real estate and personal property to a corporation of the same religious denomination, and there shall be within this state a corporation of the same religious denomination organized as provided in s. 187.05 (1), the title to such real estate so owned by such defunct society shall be vested in such corporation of the same religious denomination next higher in authority in such denomination.* (Accessed 7/24/2024.  
<https://docs.legis.wisconsin.gov/statutes/statutes/187/i/08>

Presbyterian Church (U.S.A.), Constitution (Part II): Book of Order.

G-1.02: *A congregation in the Presbyterian Church (U.S.A.) can be organized only by the authority of a presbytery and shall function under the provisions of this Constitution.*

G-1.0103: *A “congregation,” as used in this Form of Government, refers to a formally organized community chartered and recognized by a presbytery as provided in this Constitution. Each congregation of the Presbyterian Church (U.S.A.) shall be governed by this Constitution. The members of a congregation put themselves under the leadership of the session and the higher councils (presbytery, synod, and General Assembly). The session is responsible to guide and govern the life of the congregation. The session leads the congregation in fulfilling its responsibilities for the service of all people, for the upbuilding of the whole church, and for the glory of God. Other forms of corporate witness established by the presbytery shall also be governed by this Constitution and shall be subject to the authority of the presbytery.*

G-3.0303. b. and e.: *Presbytery, being composed of the ministers of the Word and Sacrament and commissioners elected by the session of congregations within its district, has a particular responsibility to coordinate, guide, encourage, support, and resource the work of its congregations*

*for the most effective witness to the broader community. In order to accomplish this responsibility, the presbytery has authority to... control the location of new congregations and of congregations desiring to move as well as to divide, dismiss, or dissolve congregations in consultation with their members... assume original jurisdiction in any situation in which it determines that a session cannot exercise its authority. After a thorough investigation, and after full opportunity to be heard has been accorded to the session, the presbytery may conclude that the session of a congregation is unable or unwilling to manage wisely its affairs, and may appoint an administrative commission with the full power of session. This commission shall assume original jurisdiction of the existing session, if any, which shall cease to act until such time as the presbytery shall otherwise direct.*

*G-4.0202: The provisions of this Constitution prescribing the manner in which decisions are made, reviewed, and corrected within this church are applicable to all matters pertaining to property. [Property is defined as anything (items or attributes/tangible or intangible) that can be owned by a person or entity. Property is the most complete right to something; the owner can possess, use, transfer or dispose of it.]*

*G-4.0203: All property held by or for a congregation, a presbytery, a synod, the General Assembly, or the Presbyterian Church (U.S.A.), 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 or retained for the production of income, is held in trust nevertheless for the use and benefit of the Presbyterian Church (U.S.A.).*

*G-4.0205: Whenever a congregation is formally dissolved by the presbytery, or has become extinct by reason of the dispersal of its members, the abandonment of its work, or other cause, such property as it may have shall be held, used, and applied for such uses, purposes, and trusts as the presbytery may direct, limit, and appoint, or such property may be sold or disposed of as the presbytery may direct, in conformity with the Constitution of the Presbyterian Church (U.S.A.).*