



Northwest Washington Synod

Evangelical Lutheran Church in America

God's work. Our hands.

Dissolution Process of Congregations* “Things to Keep in Mind”

*Please note that this is not a comprehensive checklist.

Wondering

- Contact the office of the Northwest Washington Synod as soon as possible.
- Synod office will assist revitalization or dissolution questions & process.

Planning

- Ensure pastoral care to members of the congregation.
 - Being the planning of membership transfer
 - Visit potential new congregations
 - Review and ensure membership records are current
 - Prepare member transfer letters
- Ensure pastoral care to the pastor (if she/he is still present) and his/her family.
- Consider retaining legal counsel, tax professional, real estate agent, and/or an accountant as necessary.
- Congregation votes on an “intent to close”
- Congregation votes to delegate members/council to develop a comprehensive transition and dissolution plan that is reviewed and adjusted regularly. A plan should include but not limited to the following:
 - Final date of worship service
 - Date of dissolution
 - Date of congregational meetings
 - Dates of other major milestone of dissolution.
 - Distribution of real property, assets, and finances upon dissolution in compliance with laws and ELCA requirements.
 - Financial, emotional and spiritual care to pastor and his/her family.
 - The election of new board members if required.
 - Congregation financial legacy discernment process to envision God’s purpose through the remaining property and assets.
 - Receive endorsed by the Northwest Washington Synod Office before congregational dissolution vote.

The Dissolution

- At legally called meeting, vote on Plan of Distribution and church closure.
 - Date to dissolve congregation.
 - The distribution of property and assets in accordance with Washington Non-profit 501(c)(3) and ELCA requirements.
- File Plan of Distribution with the Washington State Office of the Attorney. Enclose distribution plan of property, assets, and finances.

- Collaborate on a meaningful last worship service that marks the significance of God's work.
 - Consider inviting neighboring Lutheran congregations and synod staff to attend final service.
- Prepare and archive documents and material that tell the story and history of your congregation.
 - Deliver archive materials to Pacific Lutheran University with appropriate funds.
- Legally donate and sell assets and property in accordance with congregational vote.
- Vote to officially sell property when offered is received.
- Transfer membership.
- Terminate agreements and utilities in line with and in support of closure plan.

Post-Dissolution

- Ensure there is leadership to manage various post-closure process, property and other legal responsibilities.
- Authorize distribution of funds according to plan of distribution.
- Inform IRS of closure.
- File clearance certificate application with WA state.
- Maintain property until official transfer or closing.
- Authorize closure of bank accounts.
- Submit dissolution with synod through ELCA.
- Forward mail and manage remaining responsibilities.