

## Assessment Appeal Guidelines

(As Revised in 2017 by Bylaws Committee and Adopted by Executive Council)

Assessment relief for parishes<sup>1</sup> will be considered in response to specific extraordinary and/or unforeseen circumstances beyond the control of a congregation resulting in a financial crisis that cannot be resolved in another manner. A sharp but temporary decline in aggregate parish income, as determined by the Committee on any reasonable basis, shall be considered an unforeseen circumstance.

### Criteria

A request for assessment relief will not be granted if a financial crisis exists because the congregation:

1. Has failed to conduct an annual pledge drive, year round stewardship effort, or other income generating activities appropriate under the circumstances.
2. Has failed to plan for reasonably anticipated expenses and/or cost overruns.
3. Suffers from a stagnant or gradually declining membership and/or income, and this is a primary cause of its financial problems.
4. Has failed to use reserves reasonably available to it to meet the crisis.
5. Has failed to take reasonable cost cutting measures.

The Assessment Appeals Committee will meet with parish representatives to evaluate whether or not the congregation is eligible for assessment relief.

The Assessment Appeals Committee will make a recommendation to Executive Council regarding assessment relief and any other financial/programmatic support it believes should be considered for the congregation.

The Executive Council will make a final decision regarding assessment relief and will notify the congregation, in writing, of its decision. If relief is granted, Executive Council will provide the congregation with written confirmation of the amount of the assessment relief and any conditions attached to the relief.

**<sup>1</sup> Requests for assessment relief for mission congregations are under the jurisdiction of the Congregational Development Committee and are not subject to this memo.**

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### Conditions of Assessment Relief

1. Any application for assessment relief shall be accompanied by the parish's written engagement to abide by the decision of Executive Council, and to exercise the parish's best efforts to pay in a timely manner the assessment found by Executive Council to be

due. The written engagement shall be signed by the parish's rector, senior warden, and treasurer, and approved by its vestry.

2. Assessment relief may not be granted for more than 3 consecutive years.
3. The amount of relief granted for a second and third year may not be more than half the relief granted for the preceding year.
4. Following a period of assessment relief (three years maximum) a congregation is not eligible to apply for further assessment relief for three years.
5. Congregations granted assessment relief are required to report to Executive Council eight months after relief has been granted regarding progress being made to address the circumstance or financial crisis that resulted in relief being granted.
6. Failure to comply with any conditions under which assessment relief is granted will result in denial of second or third year assessment relief if requested.