



MEMORIAL/GIFT POLICY

Faith Evangelical Lutheran Church has adopted this Memorial/Gift Policy in our effort to assist individuals make gifts to the church either in their own names or in memory or honor of a loved one. Such gifts fulfill mutual needs: the donor finds a meaningful way of expressing his or her gratitude, love and remembrance and the gift benefits the Church and furthers its mission. Faith Ev. Lutheran Church is grateful for all gifts from the smallest to the largest. Anonymous memorials are also accepted.

All gifts to Faith Ev. Lutheran Church, whether gifts of money or otherwise, are irrevocable. No gift may be returned to a donor unless the church council concludes, after review of the facts of the gift, that the gift was made as a result of a mistake by the donor.

All gifts to Faith Lutheran Church are assumed to be intended for the congregation's general operating fund and general operating purposes, with the following exceptions.

- a. If the intention of the donor to benefit a special fund or a special purpose is clearly expressed, the gift is credited to that fund or purpose, subject to the further requirements of this policy.
- b. If the gift is given in memory of a person or in honor of a person, the gift is credited to the Faith Ev. Lutheran Church Endowment Fund (FUND), unless the next of kin of the deceased or the person honored clearly expresses a different intention.
- c. If the gift is received as the result of a bequest, by the operation of a personal trust following the death of a donor or as the result of any other type of "planned giving," the gift is credited to the FUND, unless the operative document clearly expresses a different intention.

All gifts in memory or honor of specific persons should be clearly so designated, *in writing*. Gifts of cash, marketable securities, or any similar property easily turned into cash, without restriction as to use, are always most welcome and appropriate, and need no approval or other process.

Frequently, however the donor wishes to give some item of tangible property, create a physical memorial in the Church or on its grounds, or restrict a gift of cash for a specific purpose or program. In such cases, the proposed gift will have to be considered dispassionately from the standpoint of the Church and its mission. Ill-considered gifts may be of limited use to the Church, create an administrative or financial burden, or come at a time when the Church's other needs are much greater and more immediate.

To this end, all restricted and memorial gifts have to be considered from several perspectives, including purpose, utility, permanence, and ongoing physical maintenance or funding. Memorial/gift proposals should represent the values of the Church

Congregation as well as the donor or the person being honored. Potential donors should also be mindful of future generations.

Any proposal for building alterations or additions, interior or exterior fixtures, renovations or decorations must be considered for their effect on the building and its grounds. To avoid placing significant practical and esthetic decisions in the hands of just one person the church council shall have the responsibility of decision making to insure both the wishes of the donor and the Church congregation is considered.

When a proposed gift would involve building alterations or additions, interior or exterior fixtures, renovations or decorations, the church council shall review the proposal. Where the proposal is for a physical memorial or an addition or alteration to the facility offered in memory, the church council will request the donor to provide proposed plans, drawings, photographs, or some other reasonable "visuals" to allow the council to determine precisely what is being propose (size, shape, colors, materials, style, text, etc.), where it would be located, how it would be constructed or installed, how construction or installation would be funded, whether there are any zoning or other legal requirements, and whether and how ongoing maintenance would be provided for.

Once the church council has gathered all the facts, and consulted other appropriate committees, if appropriate, it will make its recommendation to the Voters Assembly. The Voters Assembly will determine whether to accept the memorial gift as proposed. In the rare case the Voters Assembly rejects the gift as proposed; the Pastor shall advise the donor that some other gift of equal cost to the donor would have a greater positive impact on the Church and its mission.

It is the policy of the congregation that no item owned by the congregation shall be marked with any nameplate, legend or tag that identifies the donor, with the exception of items which were marked prior to the adoption of this policy. This policy includes both items donated in-kind and items acquired with specially donated funds. This policy does not mean that a donor may not be publicly identified at the time that the gift is accepted and thereafter from time to time as appropriate, but that no item may carry a legend identifying its donor.

If appropriate, donated items may be discreetly marked with identification numbers or symbols that refer to the documentation of gifts.

From time to time the church council, with appropriate input, will solicit and establish a list of suggested memorials/gifts that would be accepted without the foregoing process; promote and encourage memorial/gift giving; send acknowledgments for all memorial/gifts received; maintain a record of memorials/gifts, recording donors and memorial/gifts; after consultation with appropriate committees, select items for memorial/gifts and/or direct uses of funds; facilitate and plan appropriate dedication events for memorial gifts; and see that all memorial/gifts are properly used and cared for.

Donors are reminded that the IRS allows an individual to deduct the full fair market value of a gift in kind if it is kept by the Church and used for a tax-exempt purpose. It is the sole responsibility of the donor to determine the value of a gift in kind; the church cannot assign a value to the donated item(s).

Disposal of Donated Property

Sometimes the Church owns property that it no longer uses or that has become a clear burden. Some unneeded property may be put to better use by donating it to another church or non-profit. Some property is so old there are no records of whether it was a restricted gift, a memorial gift, or even a gift at all. Although the Church recognizes that some members may feel sentimental attachment to some property, the formal policy of the Church is that even restricted gifts do not imply the Church must keep the property forever unless the Church expressly so agrees in writing when the gift is accepted.

Therefore a written agreement of the donor and the Church regarding the gift and the terms of its donation shall be signed and placed in the Church's permanent records. Absent any special conditions in the agreement, the Church is presumed to have the right to dispose of the memorial if and when its care and maintenance becomes unreasonably burdensome, or the mission of the Church can best be fulfilled by its disposal. In such cases, the Voters Assembly will make a decision as whether the memorial it to be donated, sold or otherwise.

Special Exceptions To This Policy

The church council shall have the power to create other exceptions to these guidelines on a case-by-case basis, provided that the specific reasons and condition of the exceptions are documented (e.g. Rummage Sale designations); however, such exceptions are not encouraged.

Adoption of Policy

This policy, recommended by the church council and accepted by the voter's assembly at a legally called congregational meeting is hereby adopted on 18 January, 2009.