

A Guide & Toolkit for Closing Ukrainian Orthodox Parishes in Canada



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Small Communities Affairs Committee
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1. Introduction

1.1 Purpose of this Guide

For some of the reasons listed below, many parishes of the Ukrainian Orthodox Church of Canada (UOCC) are at risk of disbanding (closing) sometime in the near future. Some have already closed. Church temples owned by the parishes are sacred buildings. They deserve an orderly and dignified “funeral”. It is disrespectful and irresponsible to permit church temples to fall into a state of neglect and disrepair.

This Guide was prepared to assist parish councils, clergy and trustees to gather the necessary information and take the appropriate steps as outlined by the UOCC by-laws and policies to disband a parish and close their church in an efficient and ethical manner.

This Guide does *not* apply to situations where a parish is closing or selling a church temple because they are building a new one, or are moving to a rented facility. These are purely local matters.

The Guide consists of two parts. The first part provides information and suggestions regarding the different components that must be addressed to efficiently disband a parish and/or close a church. The topics covered include: applicable UOCC by-laws and policies; general guidelines; legal considerations; taking inventory of assets (sacred and secular); sale and decommissioning church assets; dealing with cemeteries; and submitting a final report to the Consistory.

The second part – *Appendices* – consists of a number of *optional* forms that can be used to collect, document and provide the detailed data that may be necessary for the parish council and/or trustees to perform their disbandment and closure duties.

1.2 When to close

The following are the most frequently mentioned reasons for closing a church or mission.

- Members have died or moved away; no one is left to support and look after the church.
- Lack of adequate and sustainable funding due to reduced member financial support and increasing costs of operations, repairs and maintenance.
- As church building become older, major, costly and unaffordable repairs and renovations may be required to keep them safe and functional.
- Human resource issues such as challenges in recruiting, attracting and keeping qualified, committed clergy, staff and volunteers.
- Unrecoverable disasters such as arson, vandalism, wildfires, floods, storms, etc.
- Often it is a combination of these factors that result in parishes having to close.

It is a difficult decision to go ahead and close the doors of the church. People have grown up in the church, were baptized, confirmed, married and have had loved ones’ funerals there. Many have their grandparents, parents and relatives buried in the church cemetery.

Many memories and emotions can cause a congregation to hang on longer than perhaps they should. It is a step of faith to close the church. Tending to the grief of individuals, families and the community as a whole, is an important part of this process.

The following are a couple of suggestions to help congregations “close well” by identifying and addressing some of the matters that require particular energy and attention.

- Throughout this process, it is important to remember that this is a sad and difficult time for most people. Being part of a church that is closing is challenging – feelings such as sadness, grief, anger, relief and fatigue may well be present – and it is important to appreciate and understand that these and other emotions can emerge – sometimes in unexpected ways.
- One primary goal of this process is to help everyone find a new church community, and make the transition into it. To this end, it is important to try to ascertain the wishes of all members of the congregation, including those who are non-resident, in a careful and caring way.

Closing a church and parish/mission is a difficult and emotional step to take. However, in many cases it is the most practical option and the right thing to do!

2. Disbandment / Closing Parishes

2.1. Criteria for parish/mission disbandment

According to UOCC policy, there are several conditions under which a parish may be disbanded.

- a) A two-thirds majority vote by the members of a parish requesting the Consistory to officially disband the Congregation.
- b) The parish has fewer than five (5) dues-paying members.
- c) A Divine Liturgy has not been served in the Temple for three (3) consecutive years.

2.2 Disbandment

As per the *By-Laws of the Ukrainian Orthodox Church of Canada* (revised July 2015), the following by-law sections are applicable.

14.16 (a) A parish or mission that seeks to disband as a parish or mission organized for religious worship and instruction, must signify its intention by formal notice, in writing, to the Eparchial Bishop in the eparchy where the parish or mission is located.

Subject to the written consent of the Eparchial Bishop in question, the applicant parish or mission must confirm its intention in that regard by a resolution passed at a meeting duly called and held for that purpose. A copy shall be delivered to the Eparchial Bishop within thirty (30) days of the conclusion of the meeting. The consent of the Eparchial Bishop shall not be unreasonably withheld.

(b) If the Eparchial Bishop refuses his consent to the disbandment of a parish or mission under (a) above, the applicant parish or mission may appeal that decision directly to the Consistory Board within sixty (60) days of receiving notice in writing of the Eparchial Bishop's decision.

The Consistory Board must make its decision on such an appeal at its next meeting after providing the applicant parish or mission and the Eparchial Bishop an opportunity to be heard either in writing or orally. The onus justifying the reasonableness of the refusal of consent shall be on the Eparchial Bishop. The decision of the Consistory Board on the issue shall be final and binding on the applicant parish or mission and the Eparchial Bishop.

14.17 Subject to the provision of paragraph 14.16, the Eparchial Bishop must submit a written application on behalf of the affected parish or mission in the prescribed form to the Consistory Board, together with a certified copy of the resolution confirming its intention duly passed in that regard.

14.18 The Consistory Board must make its decision accepting an application for disbandment of a parish or mission in consultation with the Eparchial Bishop in question. It is a condition of any acceptance of disbandment, within sixty (60) days after receiving written notice of acceptance from the Consistory Board, pass a resolution adopting a disposition plan substantially in the form acceptable to the Consistory Board in consultation with the Eparchial Bishop in question.

Approval of a disposition plan must not be unreasonably withheld by the Consistory Board. A certified copy of such resolution and disposition plan adopted by the parish or mission must be submitted to the Consistory Board within thirty (30) days after the meeting at which the resolution was passed and upon receipt thereof, the Consistory Board may issue a “Certificate of Disbandment” in the form appended to these bylaws to the parish or mission. The Certificate will become effective on date when all assets have been disposed of in accordance with the disposition plan.

14.19 The Certificate of Disbandment must contain a provision ratifying the actions of the outgoing executive board of the disbanded parish or mission, including all steps taken to disband the parish or mission, and absolving the outgoing executive board and trustees of all liability associated with the disbanded parish or mission.

The Certificate should be the last document on the UOCC file for that parish or mission.

2.3 Decommissioned churches

14.20 The Consistory Board is responsible for all aspects of decommissioning churches. The Consistory Board or Sobor may from time to time establish an Office for Decommissioning Churches (“ODC”) or such other committee whose responsibility shall include, but not be limited to, advising parishes or missions which are disbanding or amalgamating, on the preparation and implementation of a disposition plan and taking charge of or otherwise overseeing the continued preservation of graveyards, holy relics, and other church assets.

14.21 The Consistory Board must ensure that sufficient funds are made available to carry out the mandate in paragraph 14.20.

2.4 General

14.22 Subject to the approval of the Eparchial Bishop and the Consistory Board, a parish or mission, or parishes or missions, may withdraw an application for amalgamation or an application for disbandment at any time.

14.23 The Consistory Board may from time to time establish or approve such policies as may be necessary to give effect to Article 14, including policies for the preservation of historical rural churches and cemeteries, preservation of archival records of decommissioned churches, retention or disposition of church relics, holy icons, books and other related artifacts.

3. General Guidelines

Here are some general guidelines and recommended approaches for disbanding and closing a UOCC parish.

1. *Dissolution meeting*: A special meeting is called for existing parish members, interested stakeholders, and the clergy to make a recommendation for disbandment and closure. The results of the meeting should include the following:
 - a) the decision/recommendation in writing
 - b) minutes of the meeting
 - c) signatures of current or acting parish executive
 - d) all documents are to be forwarded by the parish council
 - e) the parish priest should be copied on all communication, and/or co-signs the communication
 - f) the priest may assume this role and responsibility if there is no functioning parish council.
2. *Informing the Consistory*: The request and supporting documentation is sent to the Eparchial Bishop and the Chancellor. The Bishop then submits the request to the Consistory Board (UOCC By-Law 14.17). If the Bishop refuses a request to disband, that decision may be appealed to the Consistory Board (UOCC By-Law 14.16(b)).

The following actions are then taken:

- a) Both the Bishop and Chancellor acknowledge the request from the parish within a reasonable period
- b) Chancellor notifies Chair, Small Communities Affairs Committee (SCAC).

If no parish council exists, then trustees will be appointed:

- a) SCAC presents resolution to Consistory Board for trustees
- b) Consistory Board approves appointment of trustees
- c) Chancellor contacts trustees to sign Memorandum of Understanding (MOU)
- d) Chancellor informs parish and priest of the trustees assigned, along with their role, responsibilities and authority.

3. *Closure / disposition plan*: The parish council (or appointed trustees) work with the parish to gather the data, and prepare a closure plan that includes the disposition of the assets.
 - a) Pastoral plan. If the parish still has active members, the following issues should be addressed:
 - Where will the members go to continue regular Sunday attendance and other celebrations?
 - Where will funerals and burials take place?
 - Where will the remaining parish members receive the sacraments?
 - Where will the church records (marriage, baptism, burial and cemetery information) be available to remaining parishioners and their families?
 - b) Feasible options for the church building, other buildings, property and any other assets.
 - c) Archiving and storage of parish records, seal, minutes, etc.
 - d) Alternatives and recommendations for selling, distributing or disposing of secular items.
 - e) Financial realities should be examined and reported:
 - Current accounts: parish, men's club, ladies' auxiliary group, cemetery account, other.
 - Signing authorities and names the account holders.
 - If there is a Charity account/status, the correct procedures must be followed to discontinue it.
 - Projected income and expenses of the proposed sale/decommissioning of building(s), property and assets.
 - f) Plan for distribution of the remaining monies:
 - All debts to Consistory and Eparchy must be paid.
 - All other debts must be paid.
 - Surplus funds sent to Consistory.
 - Other parishes and charities may be eligible to receive funds, subject to approval by the Consistory Board.
 - Alternatives and recommendations to cover any shortfalls needed to pay debts and costs of closing the parish.
 - g) Plans for the transfer of any cemetery assets as per UOCC policy and/or provincial or municipal regulations.
4. *Closure plan approval*. The Closure Plan recommendations may NOT be acted upon until there is approval from the Consistory Board in consultation with the Bishop.
 - a) Response will be provided within a reasonable period and consent must not be unreasonably withheld.
 - b) The Plan may be approved as is, or may require adjustments or changes.
5. *Implementation of closure / disposition plan*. After approval of the Closure Plan, the parish council, or under the direction of the trustees, activities are undertaken to implement the disbandment and closure.
 - a) If appropriate, the trustees will inform the parish/mission council and district council.
 - b) Realtors and lawyers may be engaged.
 - c) Contractors may be hired.

- d) All provincial and municipal regulations must be followed where applicable.
6. *Final report:* When the parish closure process has been completed, the parish council or trustees, as the case may be, will file a final report with the Bishop, Chancellor and Consistory Board. (See suggested final report template in Section 11).

4. Legal Considerations

For those closing a church or disbanding a parish/mission, it is tempting to just walk away. No one likes to oversee the end of a church, or do the thankless work of disbanding a parish correctly. But for those in this position, there are several legal considerations that must be addressed.

1. *Parish Council member liability.* Parish Council members are legally responsible for putting the interests of the church ahead of their own interests and may be held personally liable if they are grossly negligent in their handling of the church's interests. So long as the Church is legally in existence, council members need to carry out their fiduciary responsibilities to the church. This includes the responsibilities and activities related to disbanding the parish and/or closing the church temple.
2. *Dissolution clauses in articles of incorporation and bylaws.* Often churches have dissolution provisions in their articles of incorporation and bylaws that govern how and when the church corporation can be dissolved. Many of these provisions dictate how church assets and properties are to be distributed upon dissolution. According to UOCC by-laws and policy, all parishes are obliged to remit the net proceeds of the sale (net proceeds being what is left after all debts have been paid) to the Consistory. The Consistory may be required to give a share of the net proceeds to the UOCC Foundation.
3. *Dissolving the corporate entity at the provincial level.* Some parishes are incorporated under a provincial not-for-profit corporation act or religious corporation / societies act. These statutes often provide for how a corporation can and should be dissolved. An attorney should also check with the provincial entity that approved the parish's incorporation to ensure that all the necessary forms are filed to properly dissolve the corporate entity.
4. *Notify the CRA.* Parishes that annually file a with CRA must provide notice to the CRA of the dissolution. Follow CRA rules and regulations to remove accounts and charitable status.
5. *Account for all the parish's debts.* To the extent possible, parish leadership should do a comprehensive review of all existing church obligations, debts and liens. It may be necessary to consult with an accounting professional to close out bank accounts, payroll accounts for any employees, and to reconcile the parish's finances.
6. *Distribute parish property and assets.* Before a parish is disbanded, it is important that the Consistory Board be consulted before any church property or assets are sold or distributed to other parties.
7. *Maintain corporate and confidential records.* Over the years a parish may acquire a lot of confidential records. These should be maintained in strict confidence well after the parish is closed or dissolved. In addition, it is recommended that parish leadership maintain corporate records, particularly records relating to how assets were sold or distributed, for up to seven years after dissolution. These records may be needed to prove that everything was done

properly. If there is no functioning parish leadership, it is the responsibility of the appointed trustees to recover and remit all records to the Consistory Office for safekeeping.

5. Assets Inventory

Once the Parish Closure Plan has been approved, then the first important step is to take an inventory of all of its assets.

1. **Religious or Sacred Assets** include those assets, whether movable or immovable, that are of religious or liturgical significance. *Use the attached Forms in Appendix C to record the sacred assets.*
2. **Secular Assets** are those other assets owned by a parish or mission that do NOT have any particular religious or liturgical significance. *Use the attached in Appendix D to assist in identifying and recording the parish secular assets inventory.*
3. **Community Assets** include parish affiliated organizations and any community groups that may use the parish or its facilities. *Use the Form in Appendix E to identify and record information about community assets.*
4. **Financial Assets** include current parish financial assets and liabilities. *Use the Form in Appendix F to identify and record information about financial assets.*
5. **Services and Vendors** include companies that provide utility services and vendors who provide contracted services to the parish. *Use the Form in Appendix G to identify and record information about services and vendors.*
6. **Regulatory and Legal** include government agencies under whose authority the parish operates. *Use the Form in Appendix H to identify and record information about regulatory and legal.*
7. **Parish records** identify, compile, organize and pack all the administrative and sacramental records for transfer and safekeeping. *Use the Form in Appendix I to identify and document information about parish records.*

6. Procedures for Church Assets

1. It is the responsibility of each parish priest, with the assistance of his respective parishes/missions, to oversee the protection of sacred assets, both movable and immovable, from theft, vandalism and desecration.
2. No immovable church assets, sacred or secular, shall be sold, loaned, traded, gifted, or disposed of in any way without consultation with the Bishop and the Consistory Board.
3. Churches may be sold as long as it constitutes a dignified repurposing of the building and land. The Consistory Board will determine what is an appropriate alternative use.
4. Sacred movable assets may be loaned, traded, or gifted to another Ukrainian Orthodox Parish with the permission of the local parish priest or Bishop, after being catalogued to maintain a record of these items or assets.
5. All movable or immovable assets, sacred or secular, that were donated by individuals, families, or organizations, are the property of the Parish. Donors or their descendants do not

have any claim to those assets. The proper allocation of sacred assets, with the exception of the church building, depends on the Bishop after consulting with the parish priest and his lay advisors. In cases where the objects are not usable anymore, they are to be disposed of according to UOCC policies.

6. No church property shall be designated as a heritage site without the written permission of the Bishop after consulting with the respective parish priest. No parish, individual, family, group, or organization shall take steps towards acquiring heritage status for a property without first obtaining permission to do so from the Bishop. The reason for this is that unless a substantial financial resource has been left to care for the building, designating a building as a Heritage site will make it difficult and costly to maintain because of the new restrictions.

7. Handling Movable Sacred Assets

1. In the case of closed parishes and those with infrequent services, steps should be taken to protect the sacred objects from theft, vandalism and desecration.
2. Movable sacred assets may be sold or donated to other appropriate Christian organizations with the permission from the parish priest and/or Bishop.
3. A parish that is in the process of decommissioning its church shall prepare an inventory of its movable sacred assets, photograph the objects, and deliver the inventory and photos to the Eparchy office.
4. In the case of a parish/mission planning to be close, arrangements should be made to catalogue all items on site. Later, the parish/mission must arrange for the transport of all movable sacred articles to the storage facilities designated for that purpose in by the Eparchy or Consistory.
5. Under no circumstances shall movable sacred assets be returned to the individuals, families, or organizations who donated or paid for the articles since they were donated and not loaned and now belong to the Parochial District, Eparchy or Consistory unless written permission is obtained from the parish priest and/or Bishop. It must be established first, that it is not needed in any other churches in the Eparchy. This is especially important regarding items that are found or used in the sanctuary.

8. Sale of Church Assets

8.1 Sale of Assets

- a) Consultation and advice with the Bishop and Consistory must take place BEFORE any steps are taken to sell secular immovable property.
- b) Once approval is received, the parish may proceed to list the property or to privately advertise the property for sale and entertain offers to purchase. It is recommended that before advertising or listing the property, the parish should obtain an appraisal of value, or at least a realtor's letter of opinion, if a formal appraisal is considered to be too costly in the circumstances.
- c) Any offer must include a deposit to be determined at time of sale, which shall be subject to forfeiture in the event that the purchaser fails to complete the purchase.

- d) When an offer is received that is acceptable to the parish, the parish must advise and consult with the Bishop and the Consistory Board before accepting the offer.
- e) The parish may engage a solicitor to act on its behalf in processing the real estate transaction. The solicitor should direct all inquiries, correspondence, and documentation to the parish with copies to the Consistory.
- f) The transfer authorization to affect the transfer of title must be signed by the signing officers of the parish/mission.
- g) Negotiation for the purchase of the church contents, including sacred objects, may be entertained. No commitments in that regard shall be made without consultation with the Bishop and his duly appointed parish priest.
- h) In the event of a sale of a church building for a non-religious purpose, the parish council or trustees, in consultation with the Bishop, will determine the transfer and/or disposal of sacred items.
- i) All sacred objects that are removed shall be appropriately secured and stored.
- j) The terms and conditions relating to these matters must be expressly stated in any Sale Agreement. Therefore, no offer to purchase can be accepted until all of these issues, including the respective responsibilities of the parties, the timeline, and the costs are addressed, negotiated, and agreed upon.

8.2 Disposition of the Proceeds from the Sale of Church Assets

Assets of any parish/mission are seen as assets of the District, Eparchy and the UOCC. In the case of parishes/missions that plan to be disbanded and closed, plans about how revenue is disbursed from any sale should follow UOCC By-Laws, policies and procedures.

9. Decommissioning Church Assets

1. Church assets may be decommissioned at various stages of the life of a parish. For example, there may be a partial decommissioning (i.e. sale of a rectory) while the parish continues to operate.
2. Where sale of assets is not an option, decommissioning may involve dismantling and burying of building structures.
3. Where a building structure is removed leaving a vacant parcel of land, the parcel can be sold or transferred to another owner.
4. Decommissioning of assets may be initiated by local stakeholders with a letter to the parish priest. The parish priest consults with the Consistory office, and the Consistory then consults with the Bishop.
5. In all cases of decommissioning of church assets, the final decision to decommission a property is made by the parish council, or the trustees appointed by the Consistory. The Bishop should be consulted and kept informed.
6. Where appropriate, if a church building is sold or dismantled, it is recommended that a cairn or memorial structure be left for posterity. For example, a bell, cornerstone or mission cross can be moved to a cemetery and transformed into a memorial structure.

7. The UOCC Small Communities Affairs Committee is available to assist in planning and implementing decommissioning initiatives.
8. Document the state of the church being disbanded. Where possible, photograph the assets being inventoried.
 - Inventory and photograph the liturgical items of the church.
 - Inventory and photograph non-liturgical items that could be sold.
 - Ask the priest to determine if there are relics in the Altar Table.
 - Ask the priest if the Antimenes remain in the church. If they are still there, ask him to remove the Antimenes.
 - Document the state of the church building noting any major repairs required to allow the church to remain usable. (See Appendices J and K).
 - If possible, ask the priest to serve a final Liturgy prior to removing the liturgical items from the church at this same visit. Arrange with the Consistory Office to have the liturgical items delivered to the Consistory or another approved site (e.g., donated to a mission church).
 - Report to the Consistory Board on the assets of the church, state of the church, and the inventory of liturgical and non-liturgic assets.

10. Cemeteries

Provision for the continued operation and maintenance of cemeteries shall be of utmost importance in planning the closure of a parish.

1. Any parish (congregation) that has a cemetery must establish a perpetual care fund. Monies are set aside to make sure that the cemetery is taken care in a proper and respectful manner.
2. An insurance policy to fix and/or replace monuments that have been defaced or destroyed should also be in place.
3. All church cemeteries should be registered with the local civil authorities and with the nearest parish or parochial district for proper pastoral care.
4. The cemeteries should be registered with the local diocesan administration for inclusion in the diocesan registry of cemeteries.
5. The responsibility for disposition of cemeteries lies with the local or nearest parish or parochial district, and with the diocese.
6. The perpetual care fund should be entrusted to the local or nearest parish or parochial district for administration.
7. Cemeteries may not be sold under any circumstances!

(See Appendix L: *Cemetery Regulations and Maintenance* and Appendix M: *Cemetery Inspection*.)

11. Final Disbandment Report

For historical and legal reasons, it is recommended that the trustees prepare and submit a final report. Here is a *suggested* format for report regarding completion of the church closure plan that should be submitted to the Consistory.

1. *Covering letter*. This letter would inform the Chancellor and Consistory Board that the disbandment and closure of the parish had been completed as per the Disposition Plan. The letter should be signed by the signing officers of the parish council, or trustees appointed by the Consistory Board, parish priest and past parish president.
2. *Executive summary*. This would be a one-page summary of the report briefly describing the what, how, when and why of the project. It would include the key people involved, what and how it was accomplished and the important milestone dates.
3. *Project participants*. Identify the individuals (parish council members, trustees, clergy, parish representatives) involved in carrying out the disbandment. Also, any external resources such as legal, financial or real estate should be identified and their roles and contributions described.
4. *Immovable assets*. Describe what happened to the church itself (sold, moved, dismantled or buried). Also, describe what happened to any other building and immovable assets (bell towers, sheds, hall, etc.). Finally, indicate what happened to the property these immovable assets were located (sold, rented, donated, etc.)
6. *Cemetery*. If there was a cemetery on the church property, explain what steps were taken to ensure it continues to be looked after. Indicate any transfer, to whom, and whether a separate maintenance fund was set up, and who are the signing authorities.
7. *Movable sacred assets*. Explain what happened to the sacred movable assets. To where were they transferred – another parish, Eparchy, consistory? Identify the recipients and locations.
8. *Movable secular assets*. Describe whether these were sold or donated and to whom and their locations.
9. *Community assets*. Identify any internal affiliates to the parish who may have been impacted by the closure. Explain what happened with them ... disbanded, moved to another parish, etc.? Also, if any community groups were negatively impacted by the parish closure, what steps were taken, and what results were achieved in assisting them find alternative facilities?
10. *Services and vendors*. Were all of the utility providers contacted to terminate services and accounts? Were final payments made for any outstanding accounts? Were any other vendors informed regarding the closure and outstanding accounts paid?
11. *Regulatory and legal*. Describe what steps were taken to inform the various government agencies regarding disbandment, and closing any accounts (CRA, etc.).
12. *Parish records*. Explain the procedures and processes taken to identify, organize and transfer the parish records. Indicate the entities and locations to where the parish records (sacred and administrative) were transferred for storage.
13. *Transfers*. Describe how the transfer of land to UOCC was executed and registered with the Land Titles office. Also, indicate where and how any remaining financial assets were transferred and distributed.

12. Appendices

The following checklists and forms are provided as an optional resource to gather and document the information necessary for parish disbandment and church closures. Not all may be applicable to any given situation or parish. Use as appropriate.

A: Church Closing Checklist	13
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Appendix A: Church Closing Checklist

This Checklist can be used by the trustee, priest and parish to keep track of the progress / status of the closure process.

Parish Name: _____ **Eparchy:** _____

Activity	Action by:	Date Approved:	Date Completed:
Parish meeting voting for disbandment and closure			
Letter to Consistory requesting disbandment / closure			
Trustees appointed to facilitate parish closure (if necessary)			
Trustees and/or parish develop <i>Disposition Plan</i>			
<i>Disposition Plan</i> submitted to Consistory			
<i>Disposition Plan</i> response? Approved / Rejected			
If rejected, Plan amended and resubmitted			
Upon approval of <i>Disposition Plan</i> :			
Assemble project team and stakeholders			
Identify and inventory immovable and movable sacred assets			
Identify and inventory immovable and movable secular assets			
Transfer liturgical items to other parishes, district, Eparchy and/or Consistory			
Transfer non-liturgical items to other parishes / parties			
Church building disposed (sold, moved, dismantled, buried)			
Secular immovable assets disposed			
Cemetery administration and maintenance transferred			
Parish affiliates notified and consulted			
External users notified and consulted			
Utilities and vendors notified and accounts closed			
Government agencies notified and accounts closed			
Parish records collected, organized and transferred			
Financial assets transferred and accounts closed			
Land titles transferred			
Final Report submitted to Chancellor and Consistory Board			

Appendix B: Parish Information

This form can be used to compile and record the basic information about the parish.

Parish name:	Parish priest:
Street / rural address:	Parish priest contact: (phone, email)
City, township, rural municipality:	UOCC Eparchy:
Land title:	Eparchy district:
Legal description:	Trustee(s) assigned: (name, phone, email)
GPS Co-ordinates:	Parish bank / credit union: (name, account, contact)
Parish contact name:	Parish accountant / bookkeeper: (name, contact)
Parish contact info: (phone, email)	Parish lawyer: (name, firm, contact)
Parish email and website:	Parish real estate agent: (name, firm, contact)
Parish president: (name, phone, email)	Parish insurance company: (name, policy #, contact)
Parish secretary: (name, phone, email)	Technology supplier / support: (name, contact)
Parish treasurer: (name, phone, email)	Who has signing authority for parish accounts?
Parish maintenance: (name, phone, email)	Who has keys to access the church and/or hall?
Other important information:	Other important information:

Appendix C: Inventory of Immovable Assets

This worksheet may be utilized by local Parish or District to list and describe the immovable religious/sacred and secular assets.

	RELIGIOUS / SACRED ASSETS	
	Church Buildings	
	Church: Yes / No	
	Belfries: Yes / No	
	Bells: Yes / No	
	Memorial crosses: Yes / No	
	Monuments on affixed bases: Yes / No	
	Other sacred: (Describe): Yes / No	
	Location:	
	Contact person:	
	Cemetery	
	Parish cemetery: Yes / No	
	On church grounds: Yes / No	
	If No, cemetery location:	
	Contact person:	
	SECULAR ASSETS	
	Rectory / Manse	
	Rectory / Manse: Yes / No	
	On church property: Yes / No	
	If No, location:	
	Status: In use by clergy rented vacant other	
	Contact person:	
	Church Hall	
	Does parish own / operate a hall? Yes / No	
	Location of hall:	
	Status of hall: In use rented vacant	
	Contact person:	
	Other Properties	
	<i>Houses or land</i>	
	Description:	
	Location(s):	
	Contact person:	
	Other Buildings	
	<i>Any other parish owned/operated buildings, i.e. sheds, warehouse, garages, etc.</i>	
	Description:	
	Location(s):	
	Contact person:	

Appendix D: Inventory of Movable Assets

This worksheet may be utilized by local Parish or District to list and describe the movable religious/sacred and secular assets.

[illegible]

Continued ...

	Secular Assets	Number
	Church contents that are not of religious significance: pews, chairs, chandeliers (without icons), technology equipment such as cameras, microphones, etc.	
	Contact person:	
	Church Hall	
	Hall / kitchen contents – dishes, utensils, pots/pans, roasters, appliances, chairs, tables, etc.	
	Contact person:	
	Rectory	
	Home contents from rectories that are not of religious significance.	
	Contact person:	
	Other Buildings	
	Contents from any other parish owned/operated buildings, i.e. rental homes, sheds, warehouse, garages, etc.	
	Contact person:	

Appendix E: Inventory of Community Assets

This form can be used by the trustees, priest and parish to identify and record both the internal and external groups / organizations involved with the parish.

Parish Affiliated Organizations	Community Organizations
List any groups or organizations that operate within your parish (UWAC, St. John's Fraternal, etc.)	List any groups or organizations that use your parish or its facilities (church basement, hall, meeting rooms, kitchen, catering services, etc.)
Name of group:	Name of group:
Contact person(s):	Contact person(s):
Contact info: (phone, email)	Contact info: (phone, email)
Services provided to parish:	Services provided by parish:
Name of group:	Name of group:
Contact person(s):	Contact person(s):
Contact info: (phone, email)	Contact info: (phone, email)
Services provided to parish:	Services provided by parish:
Name of group:	Name of group:
Contact person(s):	Contact person(s):
Contact info: (phone, email)	Contact info: (phone, email)
Services provided to parish:	Services provided by parish:

Appendix F: Inventory of Financial Assets

This form can be used by the trustees, priest and parish to identify and record the financial accounts and the companies providing these services.

Accounts / Investments	Loans and Liabilities
Bank / Credit Union:	Bank / Credit Union:
Account number(s):	Account number(s):
Address:	Address:
Contact person: (name, phone, email)	Contact person: (name, phone, email)
Who has access / password?	Who has access / password?
Who has signing authority?	Who has signing authority?
Lines of Credit / Credit Cards	Bookkeeper / Accountant
Bank / Credit Union:	Name of firm and/or bookkeeper:
Account number(s):	Address:
Address:	Contact person: (name, phone, email)
Contact person: (name, phone, email)	Accounting software:
Who has access / password?	Who has access / password?
Who has signing authority?	Location(s) where parish financial records and backups are kept?

Appendix G: Inventory of Services and Vendors

This form can be used by the trustees, priest and parish to identify and record companies providing utility services and vendors of other products and services.

Service Providers	Vendors and Suppliers
Electricity and power	Landscaping, grass cutting, snow removal
Provider:	Provider:
Account:	Account:
Contact: (name, phone, email)	Contact: (name, phone, email)
Natural gas, propane, heating oil	Heating and air conditioning
Provider:	Provider:
Account:	Account:
Contact: (name, phone, email)	Contact: (name, phone, email)
Water and sewer	Plumbing and sewers
Provider:	Provider:
Account:	Account:
Contact: (name, phone, email)	Contact: (name, phone, email)
Telephones (land line and mobile)	Electrical
Provider:	Provider:
Account:	Account:
Contact: (name, phone, email)	Contact: (name, phone, email)
Internet / webhosting	General repairs and maintenance
Provider:	Provider:
Account:	Account:
Contact: (name, phone, email)	Contact: (name, phone, email)
Security and alarms	List any other vendors or suppliers
Provider:	
Account:	
Contact: (name, phone, email)	

Appendix H: Inventory of Regulatory and Legal

This form can be used by the trustees, priest and parish to identify and record government departments, agencies and other legal accounts.

Service Providers	Vendors and Suppliers
Government of Canada	Canada Revenue Agency (CRA)
Service:	GST account #:
Account:	Charitable account:
Contact: (name, phone, email)	Contact: (name, phone, email)
Provincial Government	Land Titles
Service:	Service:
Account:	Account:
Contact: (name, phone, email)	Contact: (name, phone, email)
Town, municipality, county	Parish Registration under provincial legislation
Service:	Name of Act:
Account:	Account:
Contact: (name, phone, email)	Contact: (name, phone, email)
Worker Compensation Board	Canada Post / Couriers
Service:	Arrangements to close mail box, and/or where to forward mail.
Account:	
Contact: (name, phone, email)	
Eparchy Membership Fees / Obligations	List any other regulatory obligations with contacts
Service:	
Account:	
Contact: (name, phone, email)	
UOCC Membership fees / Obligations	
Service:	
Account:	
Contact: (name, phone, email)	

Appendix I: Inventory of Parish Records

Use this form to identify, find and organize the parish's administrative / management records.

Parish Records	Parish Records
Articles of Incorporation	Current and past Council members
Land Title Certificate	Council meeting minutes (last 10 years)
Parish Bylaws	Membership lists (last 10 years)
UOCC membership certificate	Status of remaining members
Eparchy membership certificate	Baptism certificates
Membership payments to UOCC and Eparchy	Marriage certificates
Payments & deductions for clergy services	Death certificates
GST / tax records	Cemetery records of burials
Charity Status records / filings	Cemetery records of repairs and maintenance
Annual financial statements	Any documents about founding / history of parish
Records of assets and liabilities	Records of significant parish events / celebrations
Bank statements with funds amounts and status	Church building repairs and enhancements
Utility records	
Insurance policies / insurance claims	Other records or files:
List of contractors / suppliers and any outstanding accounts and/or commitments	
Any contracts still in place	
Any pending legal liabilities	
Any liens or lawsuits (past, ongoing, pending)	
Any confidential records that must be kept	
Note: For electronic records, file names, passwords, etc. must be provided.	

Appendix J: Condition of Building Survey

This worksheet may be utilized by local Parish or District to determine current condition of a building (church, hall, manse, garage, etc.) and may be utilized in consideration of whether to repair, sell, or demolish a building.

	Building Name and Address	
	Building Name:	
	Street Address:	
	City, Province, P-Code:	
	GPS co-ordinates:	
	Telephone:	
	Built	
	Year Built:	
	Age of Building:	
	Age of Addition(s):	
	Building Life Cycle	
	Type of Construction: (i.e. poured concrete basement, wood frame structure)	
	Typical Life Cycle for this type of construction: ____ years	
	Remaining years based on current condition: ____ years	
	Remaining years if repaired: ____ years	
	Condition of Structure	
	<i>Specify material, previous repair and year, current defects</i>	
	Foundation:	
	Structural walls:	
	Roof:	
	Condition of Building Systems	
	<i>Specify age, previous repair and year, current defects, working order</i>	
	Electrical system: (power, and lighting)	
	Mechanical HVAC system:	
	Mechanical plumbing system:	
	Telecommunications systems: (phone, fax, internet, cable)	
	Security system: (alarms)	
	Elevator:	
	Hazardous Materials	
	<i>Specify any known hazardous materials present in the construction or health of the building, their location and size of area</i>	
	Asbestos:	
	Lead Paint:	
	Mold:	
	Other:	

Continued ...

	Barrier-Free Accessibility	
	<i>Specify all elements of barrier-free access that are present</i>	
	Ramp access:	
	Electronic door opener:	
	Elevator:	
	Access to worship space:	
	Access to washroom:	
	Washroom stall:	
	Vanity/Sink:	
	Capital Projects Pending	
	Foundation:	
	Structural walls:	
	Infill walls:	
	Roof structure:	
	Roof cladding:	
	Building systems (Electrical - Power):	
	Building systems (Electrical - Lights):	
	Building systems (Mechanical - HVAC):	
	Building systems (Mechanical - Plumbing):	
	Building systems (Telecommunications):	
	Doors and Windows:	
	Stairs and ramps:	
	Millwork:	
	Finishes:	
	Grounds:	
	Other:	
	Current Maintenance or Safety Issues	
	Specify:	
	Options	
	Preference to repair, sell, demolish? Other options: rent, share, etc.?	
	Professional Recommendation Requested	
	Access assistance of professional engineer, architect, or trades-persons to determine options.	

Appendix K: Capital Cost Estimate

This worksheet may be utilized by local Parish or District to determine a likely cost to repair or renovate a facility. It is based on the use of a Building Condition Survey, or an identified capital project, where the cost of the work exceeds what would be covered by maintenance only.

	Building Name and Address	
	Building Name:	
	Street Address:	
	City, Province, P-Code:	
	GPS co-ordinates:	
	Telephone:	
	Category of Repair	
	Specify: i.e. structure, non-load bearing, finishes, building systems	
	Description of Repair	
	Architecture	
	Specify square foot area of repair	
	Material to match or upgrade	
	Building Systems	
	Specify electrical power & lighting, mechanical HVAC and plumbing, telecommunications	
	Existing make and model, new make and model	
	Availability of Contractors	
	Within 5-10 km?	
	Within 50-100 km?	
	Estimate Time for Repair	
	Hours? Weeks?	
	Estimate Cost for Repair?	
	Dollar value?	
	Competitive Quotes available? Best of 3 quotes?	
	% Accuracy? i.e. Quote is considered within 10% accuracy of actual cost	
	Professional Recommendation Requested	
	Access assistance of professional engineer, architect, or trades-persons to determine options.	

Appendix L: Cemetery Regulations and Maintenance

This worksheet may be utilized by local Parish or District as a guide to the regulatory requirements and recommended practice for cemetery maintenance.

	Cemetery Name and Location	
	Building Name:	
	Street Address/Rural Address:	
	City, Province, P-Code:	
	GPS co-ordinates:	
	Contact person:	
	Telephone:	
	<i>Church cemeteries tend to be stand-alone rural cemeteries. The following are recommended practice.</i>	
	Cemetery Signage	
	Identification: Indicate name of cemetery	
	Further identification: what Parish/District it belongs to (including denomination), date of establishment of Parish, date of establishment of cemetery, date of last Divine Liturgy, date of Closure. Include a contact name.	
	Use: Welcome and respectful use, no litter, etc. For liability purposes be sure to state "Enter at own Risk".	
	Cemetery Boundary	
	Letter of acknowledgment with adjacent landowner(s), no damage to property boundaries by equipment or use	
	Cemetery owner to demarcate property boundary: i.e. fence, hedgerow, trees etc.	
	If a plot is outside of the cemetery proper (stillborn babies or suicides in years gone by), then it too should have a fence around it	
	Cemetery Maintenance	
	<i>Recommended minimum maintenance is semi-annual (between spring and fall).</i>	
	Semi-annual maintenance and care: a) grass cutting b) debris removal	
	Additional maintenance and care:	
	Tree and hedge trimming	
	Weed control	
	Fence, gate and approach	
	Signage installation, repair and maintenance	
	Ground, tombstone and pathway leveling	
	Eradication of gopher and other rodent borrows and dens	
	Remedy vandalism as required	
	Maintenance and care of cairn or memorial cross	
	Maintenance of parking areas	
	Regular checks of security equipment (cameras, alarms, etc.)	

Continued ...

	Capital Projects	
	i.e. fence installation, ensure enclosure around all graves	
	i.e. cairn or memorial installation with memorial cross, and cornerstone, or domes	
	Consider items to plan for and their estimated cost:	
	Maintenance Crew	
	Identify names of those responsible for administering cemetery maintenance	
	Establish Maintenance Crew to maintain the cemeteries belonging to a given Parish	
	Recruit volunteer crew as possible from local parish and stakeholders	
	Tool shed and tools for use by local Parish, or District	
	Establish Maintenance Crew to maintain the cemeteries belonging to a given District	
	Recruit volunteer crew as possible from District, or local contractor if required	
	<i>Additional labour pool, at No Cost:</i>	
	By request of Owner, Youth from local detention centre under supervision of social worker and Department of Justice.	
	Service groups within the community/district i.e. Earth Day clean-up, Seniors services	
	Cemetery Maintenance Fund	
	Establish a Cemetery Maintenance Fund (Trust Fund) to cover annual costs of cemetery maintenance in perpetuity	
	Fund for use by local Parish or by a District to care for a Mission	
	Arrange for transfer of signing officers, and account, in case of Church Closure	
	Funds to cover cost of required maintenance materials (i.e. fence supplies, repair), and labour if necessary (i.e. if volunteers unavailable).	

Appendix M: Cemetery Inspection

This worksheet may be utilized by local Parish or District to inspect cemeteries in their custody.

	Cemetery Name and Location	
	Cemetery Name:	
	Street Address/Rural Address:	
	City, Province, P-Code:	
	GPS co-ordinates:	
	Contact person:	
	Land Title	
	Legal Description:	
	Append map and photo:	
	Cemetery Community	
	Names of people/stakeholders who have a vested interest in maintaining the cemetery:	
	Cemetery Registration / Bylaw	
	Is the cemetery provincially registered? (Details)	
	Does a local cemetery bylaw exist?	
	Inspection Checklist	
	<i>State if each item exists and what condition it is in, state n/a if not applicable.</i>	
	CEMETERY SIGNAGE	
	Name of cemetery:	
	District and contact:	
	Cemetery use/ liability:	
	Notice of security or surveillance:	
	CEMETERY BOUNDARY	
	Fence: are there any plots outside the fence?	
	Hedgerow:	
	Trees:	
	Other:	
	APPROACH/ACCESS	
	Access by municipal road:	
	Access by private drive:	
	Parking available: how many vehicles?	
	Gate:	
	Security features:	

	GRAVES	
	Number of Graves:	
	Number of headstones needing repair:	
	Number of sunken graves:	
	Number of unknown / unmarked graves:	
	YARD	
	Grass:	
	Weeds:	
	Weed trees:	
	Pathways:	
	Rodent holes, dens, nests:	
	Debris:	
	Other: specify	
	MEMORIAL	
	Memorial Cross: what material, what condition	
	Cairn, Cornerstone, Domes:	
	OTHER CONCERNS: specify	
	Capital Projects	
	i.e. fence installation, repair, replacement	
	i.e. cairn or memorial installation, repair (memorial cross, cornerstone, domes)	
	i.e. ground leveling	
	i.e. vandalism repair	
	i.e. security technology and signage	
	Specify items in need of repair or new improvements:	
	Maintenance Crew	
	Identify names of those responsible for administering cemetery maintenance:	
	Identify names of those on the maintenance crew:	
	Maintenance Fund	
	Identify signing officers:	
	Identify account location, account number, record of balance:	
	Identify estimated annual costs, and number of years the fund is expected to cover:	
	Identify estimated capital project costs:	

Appendix N: Real Estate Sale

This worksheet may be utilized by local Parish or District to prepare for and carry out the sale of a real estate property: for sale by Owner in conjunction with a qualified real estate lawyer; or working with a licensed Real Estate Agent, and a real estate lawyer.

	Permission Requested	
	The intent of a local Parish Council, Parish Priest, or District Council to sell a real estate property must be communicated in writing – prior to any plans of sale - to the Bishop, who with the Consistory, will consider the request and supporting reasons, and shall approve or decline the request to proceed, and provide any specific conditions.	
	Permission granted: Yes / No	
	Letter dated:	
	Conditions noted:	
	PRE-SALE	
	Building Name and Address	
	Building Name:	
	RR/Street Address:	
	RM/City, Province:	
	GPS Co-ordinates:	
	Contact:	
	Realtor Retained	
	Specify contact and fees. (Note: Fees typically 5% of sale price or a flat fee. If property has a low/modest value, it may not be feasible to hire a realtor to sell it.)	
	Lawyer Retained	
	Specify Contact and Fees	
	Sacred Objects Inventory	
	Local Parish to document all Sacred items, with written inventory and photographs, along with the names of the persons in charge. IF sale is not to a church, for building to be used as a church, and sacred items not included in sale, THEN sacred items to be removed to District or Eparchy storage.	
	FOR SALE BY OWNER	
	Title Search	
	Who holds legal title:	
	Legal Address:	
	Legal Description of Property:	
	Lot Size:	
	Property Boundaries:	

	Liens, Encumbrances, Rights-of-Way: (Check for liens against the Property Title, and Liens against the Owner /Eparchy)	
	Real Property Report/Surveyor's Certificate: (Available?)	
	Municipal Inquiry	
	Annual Property Tax Rate:	
	Property Deficiencies?	
	Property Taxes Owning?	
	Outstanding Permits?	
	Zoning:	
	Building and Site Condition Survey (by Owner): Results	
	Items for removal prior to Listing:	
	Items for maintenance prior to Listing:	
	Identified defects to disclose: (Must provide written disclosure; attach separate sheet)	
	Municipal Assessment (by Municipality):	
	Value as assigned for assessment of Property Tax	
	Market Comparison (by Owner):	
	Estimate per current real estate market: <i>Maintain list of comparable properties sold, and area properties sold, in determination of asking price. Retain this list for future reference. It is not always possible to compare to similar properties (i.e. church use) so an estimation of properties of similar construction and age will have to suffice. Also, the value may be arrived at by income approach or by replacement cost, though this can be in-depth and difficult to accomplish.</i>	
	Professional Appraisal (Optional):	
	Results:	
	Asking Price	
	Starting Price:	
	Acceptable Margin of adjustment:	
	The asking price should be as close to a reasonable selling price as possible. Over-priced property can sit on the market, and then when it does sell it typically sells for less than what it would have sold at if priced more accurately.	
	Heritage Status	
	If the property is designated as a Heritage Property, check restrictions and/or procedures to permit sale.	
	Disclosure of Latent Defects and Damages	
	All latent defects and damages of the property, known by the seller, should be disclosed to the Realtor as well as municipal relations bylaws or rules that may affect the sale of the property.	

	Property Contents	
	Included in Sale:	
	Not Included, to be removed prior to Possession:	
	Government Agencies	
	Notify government agencies as required, for sale of charity property (i.e. Canada Revenue Agency regarding charitable status and property)	
	Advertising	
	Consider what media, and extent of market area?	
	Include Asking Price in all ads	
	Publish in real estate newspapers	
	Publish in church bulletin and church website	
	Deposit	
	A deposit is required of an amount large enough to commit the buyer and deter the buyer from withdrawing, as well as to help defray the costs of the transaction and the cost of taking the property off the market while the transaction is in process. While the amount is to be determined, a minimum of \$1 is required for a legal transaction.	
	The idea is that you don't want the property to be conditionally sold for a time only to have it fail. This is costly and makes the property more difficult to sell at a later date.	
	Financing	
	The buyer may require time to arrange financing. This should be done within 10 working days, and an expiry date should be put on the offer. For best results the property sale should be completed as prompt and efficient as possible. The longer the sale requires the less likely to achieve the asking price.	
	SALE PROCESS	
	Letter of request for permission to sell, based upon a motion by the local Parish Council, and with the signature of the local Parish Priest, provided to the Bishop and Consistory	
	Consistory Letter of Approval for permission to sell has been received, conditions noted.	
	Modifications/ property improvements complete. No deficiencies.	
	Determination of Reasonable Offer	
	Consistory Letter of Approval / Decline of Offer and any additional requirements	
	Counter Offer dated, and with expiry date.	
	Offer Accepted dated, and with expiry date.	
	Purchase Agreement, including expiry date.	
	Terms: Terms are generally made on chattels that can be removed from the property without damaging the property and are not attached to the property (i.e. stove, fridge, washer, dryer, window coverings).	
	Conditions of Sale including expiry date, are usually put on by the buyer (i.e., financing, building inspections, legal advice, third person viewing and approving	

	etc.). These conditions need to be completed and formally removed before the sale can proceed.	
	Consistory's written Approval for sale of a church to another religious denomination.	
	Conditions of Sale IF to a church, to be used as a church. All of these conditions need to be satisfied in writing before the sale can proceed to the buyer.	
	Conditions of Sale IF for a secular use. All of these conditions need to be satisfied in writing before the sale can proceed to the buyer.	
	Consistory's written Approval for Transfer Authorization to affect the transfer of Title.	
	Deposit Accepted at time of Offer	
	Possession Date. Note: Possession does not take effect until all of the conditions have been satisfied and formally removed. The Buyer should not be allowed on the property before the Sellers lawyer verifies the money is in place and that the property is releasable.	
	AFTER-SALE prior to possession	
	Removal of Contents not included in sale	
	Clean-up	
	Verify receipt of monies from Buyers Lawyer	
	Title Transfer	
	Depending on the contract, interest may be paid to the seller by the buyer for the duration of transfer of monies and transfer of title.	
	Walk-Through Inspection/ Acceptance	
	POSSESSION	
	Contract Closure when monies received and title transfer done.	
	Fees to Lawyer	
	Lawyer	
	Depending on the scope of services negotiated with the lawyer, the lawyer will provide:	
	Title search	
	Municipal Inquiry	
	Copy of Municipal Assessment	
	Market Value verification	
	Asking Price verification	
	Heritage Status 30-day notice to sell (or by Owner)	
	Heritage Status repeal (or by Owner)	
	Written disclosure of latent defects and damages	
	List of Contents included/not included in sale	
	Coordination with Canada Revenue Agency regarding Charitable status and property	
	Advice on Deposit amount	
	Prepare and execute sales contract	

	Legal management of sales process: listing date, offer, counter offer, acceptance of offer, terms, conditions, expiry dates, deposit, default, possession, close-out	
	As all real estate sales are unique there may be questions and situations that arise, consult your lawyer to advise.	
	SALE BY REALTOR	
	Municipal Inquiry by Realtor	
	Municipal Assessment Realtor to obtain	
	Market Comparison Realtor Letter of Opinion	
	Heritage Status	
	Disclosure of Latent Defects and Damages Realtor to provide written disclosure	
	Property Contents Realtor to verify what is/is not included	
	Advertising Realtor to advise: advertising media, listing content, start/stop dates etc.	
	Deposit Realtor to determine accurate, reasonable deposit; and handle all negotiation.	
	Financing Realtor to advise length of time allowed (i.e. 10 days) for buyer to secure financing.	
	Sale Realtor to fully manage the sale process in consultation with owner and lawyer.	
	Post Sale Realtor to fully manage the after-sale process in consultation with owner and lawyer.	
	Possession Realtor to fully manage the possession process with owner and lawyer.	
	Real Estate Agent	
	A licensed Real Estate Agent carries Errors and Omissions Insurance to protect the seller and the agent from lawsuits to do with errors and omissions.	
	There are always two sides to a sale and both sides are to be treated fairly and honestly. Neither owner nor agent should state anything about the property that they are not certain about. If you are not certain find out from the appropriate source.	
	A Real Estate Agent will maintain confidentiality of all financial and personal information unless you have granted them permission to disclose.	
	As all real estate sales are unique there may be questions and situations that arise, consult your real estate agent to advise at each step.	
	Lawyer	
	When a Real Estate Agent is hired, the role of the lawyer will adjust to provide:	
	Title Search	
	Transfer of Title	
	Coordination with Canada Revenue Agency and/or other depts regarding change of charitable status when Church closed, Parish suppressed, Sale of property.	
	Advice on requirements of sale when Corporation is the Owner.	
	Direction during Sale, After-Sale, and Possession process; and close-out.	

NOTES: