

## **GUIDELINES FOR USE OF PARISH PROPERTY**

### **GUIDELINES FOR USE OF PARISH PROPERTY CORPORATION OF THE CATHOLIC ARCHBISHOP OF SEATTLE (CCAS)**

#### **Property and Construction Services**

#### **INTRODUCTION**

The Archbishop, as leader of the Archdiocese, is responsible for assuring that activities taking place in parishes are in accord with canon law as well as with civil laws and regulations. He works closely with the pastors and other appointed pastoral leaders to assure the good stewardship of parish property by creating policies and guidelines for administration of parish facilities and resources that properly reflect the relationship between the parish and those who use its facilities. This protects those using the facility as well as the parish.

#### **SCOPE**

Following is a summary of the various types of Nonprofit and For-Profit organizations and individuals use of parish facilities that are welcomed and supported in their activities, along with the requirements for assuring the good stewardship and protection of all involved.

#### **FACILITY USE AGREEMENT**

The CCAS Facility Use Agreement must be used when Groups 2, 3 or 4 use parish facilities (whether a fee is charged or not) on a one-time or short-term basis. This agreement may either be used as a stand-alone or be tailored to the parish but the requirements for Group Designation, Nonprofit Status, Indemnification, and Liability Insurance cannot be changed or altered.

Please note that this does not include long-term, intensive, or worship-related use of parish facilities by non-parish sponsored groups which requires a *lease* arrangement that must be executed by CCAS Property and Construction Services, (206) 382-4851.

#### **CERTIFICATE OF INSURANCE**

The CCAS Facility Use Agreement requires the non-parish sponsored facility user to provide the parish with a certificate of insurance documenting general liability coverage in the amount of \$1,000,000 per occurrence. This certificate of insurance **must** name the parish AND the Archdiocese (the "Corporation of the Catholic Archbishop of Seattle") as an "additional insured". When the facility user is an individual (Group 2), the individual is required to purchase "special event" liability coverage (TULIP) through vendor referral of the CCAS Property/Liability Insurance office (see: Special Events Coverage below.) Under no circumstances should any facility be utilized by non-parish sponsored groups or individuals without proper insurance in place prior to the usage.

#### **SPECIAL EVENTS COVERAGE**

Special Events Coverage (provided through TULIP vendor referral of the CCAS Property/Liability Insurance office) is a mechanism which allows the Archdiocese and your parish (or school) to extend liability insurance coverage that would not otherwise be available to an individual/group in order for them to use your facilities for a non-parish sponsored event. The cost for Special Events Coverage varies depending on several factors including number of participants and length of event. This policy provides \$1,000,000 liability coverage. The facility user may purchase the policy directly via the designated TULIP website.

#### **QUESTIONS**

Questions regarding the Facility Use agreement should be directed to CCAS Property and Construction Services, (206) 382-4851.

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Description of Facility User Groups and Facility Use Requirements	1 - (1 - Parish Groups, 1A visiting parishes & groups under CCAS umbrella)	2 - Individuals	3A - Nonprofit Organizations (with insurance certificate on file with Chancery)	3B - Nonprofit Organizations	4 – Profit Organizations
	<p><u>Group 1:</u></p> <ol style="list-style-type: none"> <li>Generated and organized by the parish;</li> <li>Purpose is to provide a program or service on behalf of the parish;</li> <li>Pastor has active operational control and final decision-making authority;</li> <li>Organizer or leader is a parish employee or volunteer;</li> <li>Pastor has complete fiscal oversight;</li> <li>Fees collected and costs incurred flow through parish accounts.</li> </ol> <p><i>Alcoholics Anonymous: this is the <u>ONLY</u> 12 step program that is treated as a parish group. All Group 1 rules must be followed in every regard except background checks.</i></p>	Individuals using space for a non-parish sponsored event.	<p>Groups approved under this category as of November 2018 are:</p> <ol style="list-style-type: none"> <li>American Heritage Girls;</li> <li>American Red Cross;</li> <li>“Parish Chartered” Boy Scouts of America groups;</li> <li>Girl Scouts of Western WA;</li> <li>Knights of Columbus; and</li> <li>United Way of King County.</li> </ol>	<ol style="list-style-type: none"> <li>Organizationally, these groups are not under the jurisdiction of the pastor;</li> <li>Are not generated or organized by the parish;</li> <li>They may involve parishioners;</li> <li>They are required to follow applicable parish policies and procedures, e.g. scheduling, advertising events, etc.;</li> <li>Operational control, decision-making authority and fiscal oversight are outside of the parish;</li> <li>Groups <b>must be a Federal 501(c)(3) tax-exempt entity</b>.</li> </ol>	<p>Contact Property and Construction Dept. for approval of Group 4 use (206-382-4851)</p> <p align="center">***</p> <p>If the group does not meet requirements of Group 3B (i.e. providing Federal tax-exempt status), the group shall be treated as a Group 4 for Facility Use purposes</p>
Facility Use Agreement Required	May use for 1A at Pastor’s discretion	X	X	X	X
Verification of <u>Federal</u> tax-exempt status				X must obtain Federal Letter of Determination (examples attached)	
\$1M General Liability Coverage Certificate of Insurance Required	No certificate required – 1A group would cover any insurance deductible	X MUST use TULIP		X (may use TULIP – unless event is specifically related to minors or vulnerable adults)	X (may use TULIP – unless event is specifically related to minors or vulnerable adults)
\$1M Abuse Coverage Required <i>IF activity is specifically related to minors or vulnerable adults</i>				X	X
Staff member should be on site for safety of minors and vulnerable adults that may attend or be on campus during event		X		X	X
Mission, Purpose & Activities must not be contrary to Catholic teaching	X	X	X	X	X

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INTERNAL REVENUE SERVICE  
P. O. BOX 2508  
CINCINNATI, OH 45201

**-SAMPLE-**

DEPARTMENT OF THE TREASURY

Date: JUL 31 2009



Employer Identification Number:

██████████

DLN:

██████████

Contact Person:

██████████

ID# 0000

Contact Telephone Number:

(877) 829-5500

Accounting Period Ending:

December 31

Public Charity Status:

509(a) (2)

Form 990 Required:

Yes

Effective Date of Exemption:

January 29, 2007

Contribution Deductibility:

Yes

Addendum Applies:

No

Dear Applicant:



We are pleased to inform you that upon review of your application for tax exempt status we have determined that you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code. Contributions to you are deductible under section 170 of the Code. You are also qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Code. Because this letter could help resolve any questions regarding your exempt status, you should keep it in your permanent records.

Organizations exempt under section 501(c)(3) of the Code are further classified as either public charities or private foundations. We determined that you are a public charity under the Code section(s) listed in the heading of this letter.

Please see enclosed Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, for some helpful information about your responsibilities as an exempt organization.

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**- SAMPLE -**



OGDEN UT 84201-0038

In reply refer to: 0438074131  
June 23, 2011 LTR 4168C 0  
000000 00  
00033994  
BODC: TE

[Redacted]



023570

Employer Identification Number: [Redacted]  
Person to Contact: [Redacted]  
Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

This is in response to your June 14, 2011, request for information regarding your tax-exempt status.



Our records indicate that you were recognized as exempt under section 501(c)(03) of the Internal Revenue Code in a determination letter issued in April 1986.

Our records also indicate that you are not a private foundation within the meaning of section 509(a) of the Code because you are described in section(s) 509(a)(1) and 170(b)(1)(A)(vi).

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

Please refer to our website [www.irs.gov/eo](http://www.irs.gov/eo) for information regarding filing requirements. Specifically, section 6033(j) of the Code provides that failure to file an annual information return for three consecutive years results in revocation of tax-exempt status as of the filing due date of the third return for organizations required to file. We will publish a list of organizations whose tax-exempt status was revoked under section 6033(j) of the Code on our website beginning in early 2011.