

## **PARISH FACILITIES USE**

The Bishops of Washington State have been in dialogue with the Washington State Catholic Conference Staff on the issues of rental or use of parish facilities for non-parish use.

Certain groups may desire to use parish or diocesan facilities for community benefit purposes. While this can sound laudable, it may be clear that we cannot extend this benefit without significant tax consequences. A recent example was the desire of union organizers to use parish facilities for ESL programs or citizenship programs. We may not extend the use of our facilities to these good uses by the union organizers because they are not 501(c)3 non-profit corporations. Such use would make the facility subject to property tax and place in jeopardy the tax exemption of the Diocese by the IRS.

### **THE PRINCIPLES OF USE OF FACILITIES BY OTHERS ARE QUITE CLEAR:**

1. Parish facilities may be rented only to non-profit 501(c)3 groups. They may never be rented to political candidates or partisan groups.
2. Rent may be collected only for the purpose of maintenance and facility up keep.
3. Outside groups must demonstrate a certificate of insurance showing liability coverage.
4. Individual parishioners can be asked to pay a fee for use of facilities for private/family purposes. The fee again is for maintenance of the facility.
5. Parish facilities can be used for educational programs about political candidates or issues. Guidance about the structure of such programs must be sought from the WSCC
6. Lease or rental or long term loan of use of parish facilities should be cleared with the Diocesan Secretary for Business Affairs.