

## STEP 1:

The issue of forming a church corporation to hold title to property is placed on the Session Agenda.

- a. Re: G-7.0400.
- b. *Presbyterian Church Corporations in Virginia: Considerations and Procedures*, “Background Considerations” (this document is hereafter referred to as the “Church Corporation Memorandum”).

## STEP 2:

Session refers the matter forming a church corporation to a special committee or to an existing committee.

- a. Resource Material: *Church Corporation Memorandum*.
- b. Resource Person(s): POJ Trustee in your district, General Presbyter (list attached).

## STEP 3:

Committee study of the issue.

- a. *Church Corporation Memorandum*, “Considerations in Forming a Corporation” and “Procedures to Incorporate.”
- b. Decision reached about election of Trustees (corporation directors):
  1. Session being the Trustees.
  2. Separately elected Trustees.
- c. NOTE: Determine whether the church timely made the “property” election under G-8.0701. Presbytery’s office has a listing of those churches that did.
- d. Determine the correct set of corporation forms to use (available on the Presbytery’s web site), depending on determinations made under b. and c. *Church Corporation Memorandum*, “Procedures to Incorporate: Select the Right Forms.

## STEP 4:

Committee Report to Session.

- a. Committee recommends to Session the appropriate forms to be completed and provides completed forms for Session review.
- b. Committee recommends election of Trustees (either Session or Separately Elected Body).

## STEP 5:

Session Consideration and Action.

- a. Session receives the report and recommendations of its committee.
- b. Session makes recommendation to Congregation.
- c. Session calls Congregational Meeting.
- d. Session plans any educational activities for the congregation prior to the Congregational Meeting.

## STEP 6:

Congregational Meeting .

- a. Congregation receives recommendation of Session.
- b. Congregation votes to form a church corporation to hold title to its properties.
- c. Congregation instructs the Session to implement the actions necessary for forming the church corporation.

## STEP 7:

Implementation of Congregation Action:

Reference (*Church Corporation Memorandum*. Reference to page numbers below refer to this document)

- a. Clerk of Session files Articles of Incorporation (sets 1 or 2 or sets 3 or 4) with the State Corporation Commission (SCC) Clerk’s Office, (page 11).
- b. After receiving the Certificate of Incorporation from SCC Clerk’s Office, organizational meeting of Initial Trustees is held (page 11).

- c. The written consent is signed by the initial Trustees (page 11, 12).
- d. Tax matter considerations (page 12).
- e. Conveyance of property to the corporation (pg. 13, 14).
  1. Congregational Meeting to approve transfer of the church's property from current trustees to the Corporation.
  2. Authorization of current trustees to make the property conveyance.
  3. POJ Approval (except for the exempted congregations under G-8.0700).
  4. Deed of Conveyance prepared and recorded for the jurisdiction where the property is located (page 14).
  5. Consents, Title insurance: for property subject to an encumbrance and updated title insurance policy (page 14).



Presbytery of the James  
[www.presbyteryofthejames.org](http://www.presbyteryofthejames.org)

