

WATCHTOWER

BIBLE AND TRACT SOCIETY OF NEW YORK, INC.

25 COLUMBIA HEIGHTS, BROOKLYN, NEW YORK 11201-2483, U.S.A. PHONE (718) 560-5000

March 15, 2000

TO ALL BODIES OF ELDERS IN THE UNITED STATES

Re: Use of Congregation Property

Dear Brothers:

Most of us are privileged to attend Christian meetings in a Kingdom Hall that is owned by Jehovah's people. This is truly a blessing, providing us with a secure place for receiving theocratic instruction and for coming together to engage in our public ministry.

Since the Kingdom Hall has been dedicated to Jehovah, it is good to bear in mind the purpose for which congregations own property: to have a suitable location for congregation meetings. Using congregation property for housing or business purposes could jeopardize a congregation's tax-exempt status, create liability problems, or bring other complications.

Therefore, the Society recommends that **congregations not own or control property other than that necessary for congregation meetings**. Exceptions are appropriately made for modest dwellings for traveling ministers, special pioneers, or others in **special full-time service**. (See the Society's letter dated June 2, 1999.) Following are directions on some of the questions that may arise in connection with this policy.

Housing: It would be best if the congregation did not put itself in the position of providing housing for publishers, regular pioneers, elders, caretakers, or those who have come to serve where the need is greater. This includes both permanent accommodations, such as houses and apartments, and temporary provisions for trailers. If any such persons now live on congregation property, we would suggest that they be kindly informed of the need to relocate as soon as they reasonably can. Elders should use discernment in cases where having someone move may cause a hardship.

Some congregations may feel that their special circumstances merit an exception to this general policy of not allowing publishers to live on congregation property. If you believe that it is necessary to allow someone to continue residing on your congregation's property, please provide full details in writing to the Society's Service Department.

If a current occupant is entitled to occupy the property for an extended period by virtue of rights (such as a life tenancy or life estate) given in a legal document, then please contact the Society's Service Department immediately for further direction.

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The Society also recommends that no rent be charged anyone who occupies the property nor should anyone be required to make donations to the congregation as a condition to living there. Acceptance of rent may establish a landlord-tenant relationship that creates legal obligations for the congregation that must be fulfilled. It could also involve the congregation in activities that may require the filing of tax returns or compliance with other regulations that could affect the tax-exempt status of the congregation. If there is currently a written lease entitling someone to occupy the congregation's property and to pay rent or make a donation, please contact the Society's Service Department for further direction. Circuits may make contributions to the congregation to offset the expense of maintaining a residence for traveling overseers.

Beginning September 1, 2000, the Society's Kingdom Hall Assistance Arrangement (KHAA) will not extend to housing units other than those occupied by traveling ministers, special pioneers, or other members of the Society's religious order. For those congregations already owning other housing that is listed with the KHAA, such assistance will be canceled as of 12:01 a.m. on September 1, 2000, or at the time the property is sold, whichever comes first. If a congregation has not sold such housing by September 1, 2000, then the congregation should purchase a liability policy from a commercial insurance company and maintain such coverage until the property is sold. Apartments that are left vacant but cannot be sold, such as those attached to the Kingdom Hall, will not be excluded from the KHAA. Vacant housing that is owned from a time prior to construction can be included with the KHAA upon request. Property should be secured and protected while vacant.

At times property with housing on it may be considered for purchase as a future Kingdom Hall site or for expansion of an existing location. If after consulting with the local Regional Building Committee the decision is made to acquire such a property, please contact the Society's Service Department for direction on how to proceed. Use of such property for housing by persons not in special full-time service raises liability risks.

Similarly, congregations should not own or rent out property or facilities that are used for recreational purposes or for social gatherings.

Use of congregation land by other parties: It is best to apply the basic principle that congregation property should be reserved for Christian meeting activities. To allow children to play on the property brings the same responsibility as if they were invited to play there. Allowing others to use congregation property for commercial purposes will bring vehicular traffic and other situations that could create complications and liability for the congregations. If others have been allowed to use congregation property, it will be best to explain tactfully but firmly that the property is no longer available for such activity. A few congregations in larger cities may be renting space in their Kingdom Hall building to a commercial business or as a residence. Those congregations that desire to maintain such an arrangement should write to the Society's Service Department and explain the situation, including any special reasons why the arrangement should continue.

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Cellular telephone companies, municipalities, utilities, or public service companies that want to use a small portion of congregation land may approach the congregations. Such entities may ask for a right of way or lease of a corner of the land or seek occasional use of a section of the parking lot. Others may ask to use a portion of the congregation's land to erect a billboard or advertising sign. Please contact the Society's Service Department before agreeing to any such request.

It is generally best to avoid getting into situations where congregations share parking space or driveways with those nearby. However, some congregations may already be sharing limited space with a neighbor. If the arrangement provides some benefit to the congregation and the elders wish to continue it, it would be best to protect all parties involved by putting the agreement in writing and providing indemnification. Please contact the Society's Service Department for assistance.

Gifts of land: On occasion a congregation is offered a gift of land that will not be needed for a new Kingdom Hall. In such instances the elders should meet with the intended donor to explain kindly that the congregation is not in a position to accept the proposed gift directly. However, they could encourage the intended donor to call or write the Society's Charitable Planning Office to determine whether there may be alternatives that would meet the individual's needs and benefit the local congregation by directing the gift through the Society. The individual should make it clear in his call or letter that his intent is to make a gift that will be to the benefit of the congregation.

In conclusion, we believe that the above principles and policies will assist congregations to avoid many problems in connection with the use of their land. Reserving dedicated properties for their intended theocratic purpose will help all of us to focus on Kingdom activities. If you have questions about these matters, please write the Society's Service Department, and we will be pleased to provide further assistance.

We take this opportunity to convey our Christian love and warm greetings.

Your brothers,

Nathan Tower B. V. Society
OF NEW YORK, INC.

c: Traveling Overseers