



Diocese of  
**OWENSBORO**

## **REQUEST FOR EXEMPTION FROM ASSESSMENT**

### **POLICY FOR EXEMPTION OF MONIES USED TO BUILD OR RENOVATE**

*Please read this page before completing application below.*

#### **Special Fund Drive**

- A. Routine maintenance projects (roofs, heating/air conditioning systems, parking lots, carpets) will not be considered for exemption unless they are part of a major renovation or addition, which would warrant a special campaign or fund drive (brochures, pledge cards, pledges periods, etc.).
- B. The exempted project must have specific beginning and ending dates for collection of the money, not to exceed five years.
- C. The exemption requested for the special fund drive must be stated in advance and cannot exceed the cost of the project.
- D. All exempted monies collected for the special drive must be used for the specified project. *If a parish chooses to use interest gained from an Exempted Project Fund for the “Fund”, the said interest is not to be assessed. (3-22-2016)*
- E. The amount to be exempted will be the lesser of the amount actually collected within the funding period or the amount specified as the total fund drive, whichever occurs first.
- F. Exempted money must be *new revenue*, accounted for in the revenue of the Operating Fund #1. Money will be exempted only in the year it is collected. Money collected prior to beginning the project must be deposited with the Diocese until needed for the project expenditures.
- G. Exemption will NOT be considered once work has begun or is completed.
- H. See [Building Projects](#) for the construction approval process.

#### **EXAMPLES OF REVENUES WHICH WOULD BE CONSIDERED FOR EXEMPTION FROM ASSESSMENT:**

- Proceeds from a fund drive for an approved building or major renovation project
- In order for a project to have a campaign, the parish will have published brochures, letters, and have pledge cards for the project, and a pledge period of three to five years to cover the debt.

#### **EXAMPLES OF REVENUES WHICH WOULD NOT BE CONSIDERED FOR EXEMPTION FROM ASSESSMENT:**

- Revenues for maintenance activities, roof replacements, parking lot maintenance, etc., will not typically be considered for exemption.
- Revenues for projects which have not been approved in advance by the bishop will not typically be considered for exemption.
- Requests for exemptions filed “after the fact” for noncapital projects will not typically be considered for exemption.

# Request for Exemption from Assessment

Please complete this page EVEN IF YOU HAVE ATTACHMENTS!

## PARISH REQUESTING EXEMPTION:

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Name

Address

### CHECK WHICH CRITERIA THIS REQUEST FOR EXEMPTION MEETS:

New Building Project

Major Renovation or Building Addition

### CHECK WHICH CRITERIA THIS REQUEST FOR EXEMPTION MEETS:

Campaign has a three year pledge period

Campaign has a five year pledge period

### CHECK WHAT CAMPAIGN METHODS WILL BE USED TO SOLICIT CONTRIBUTIONS:

Mailing with a letter, brochure, and pledge card

In Pew

Consultant

Phonathon

Door to Door

Special dinners or gatherings

### GENERAL DESCRIPTION OF PROJECT (OR ATTACHED DESCRIPTION):

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TOTAL GOAL (AMOUNT OF DOLLARS TO BE EXEMPTED):

\$ \_\_\_\_\_

PROJECTED COST OF PROJECT:

\$ \_\_\_\_\_

STARTING DATE FOR COLLECTION OF FUNDS:

\_\_\_\_/\_\_\_\_/\_\_\_\_

ENDING DATE FOR COLLECTION OF FUNDS: (NOT TO EXCEED FIVE YEARS)

\_\_\_\_/\_\_\_\_/\_\_\_\_

*This request must clearly fit the policy set forth on the front of this form.*

*No adjustment to assessment will be considered unless this exemption is on file and approved by the Parish Finance Council and the Bishop at the time the assessment is computed.*

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PASTOR SIGNATURE

DATE

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PARISH BUSINESS MANAGER SIGNATURE

DATE

Reviewed by Parish Finance Council:

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PARISH FINANCE COUNCIL CHAIR SIGNATURE

DATE

APPROVED BY:

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BISHOP'S SIGNATURE

DATE