



REQUEST FOR EXEMPTION FROM ASSESSMENT

POLICY FOR EXEMPTION OF MONEY USED TO BUILD OR RENOVATE

Please read this page before completing the application on the following page.

- A. Eligible exemptions are for new buildings or major renovations/building additions that include the replacement or upgrade of major systems and extend the useful life of a building or structure. Examples of major renovations include demolition of the interior or exterior of a building or material portion thereof, including the removal and subsequent replacement of electrical, plumbing, heating, ventilating and air conditioning systems, fixed equipment and interior walls and partitions.
- B. All such exemptions would warrant a special campaign or fund drive (brochures, pledge cards, pledge periods, etc.).
- C. Routine maintenance expenses (roofs, windows, heating/air conditioning systems, repaving parking lots, flooring, carpets, appliances) will not be considered for exemption unless they are part of a major renovation or building addition. Routine maintenance expenses are recurring and customary and can be costly, but do not extend the life of the underlying asset nor increase its usefulness.
- D. The exempt project must have specific beginning and ending dates for collection of the money, not to exceed five years.
- E. The exemption requested cannot exceed the cost of the project.
- F. All exempt money collected for the special campaign or fund drive must be used for the specified project. *If a parish chooses to use interest gained from an Exempted Project Fund for the "Fund Goal", the said interest is not to be assessed. (3-22-2016)*
- G. The amount to be exempt will be the lesser of the amount collected or the amount specified as the total fund goal.
- H. Exempt money must be *new revenue*, accounted for in the revenue of the Operating Fund. 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.
- I. An exemption will NOT be considered once work has begun or is completed.
- J. See [Building Projects](#) for the construction approval process.