

## §4100 INVENTORY

### *Commentary*

*Canon 1283 requires that each administrator of a public juridic person draw up a clear and accurate inventory of “immovable property, movable objects, whether precious or of some cultural value, or other goods, with their description and appraisal.”*

### **§4100 Inventory**

**§4100.1 Policy** The pastor of a parish and the administrator of a school or agency shall prepare and maintain an inventory of parish, school or agency property.

### *Procedures*

- A. The Pastor of a Parish or the Administrator of a school or agency must complete an inventory of all immovable and immovable goods located in the buildings including the church, rectory, school and convent, which are part of the parish or the buildings of a school or agency. The Diocesan Office for Insurance and Benefits will provide the necessary forms for this inventory. The completed forms are to be submitted to the diocesan Office for Insurance and Benefits.
- B. One copy of the completed inventory will be kept in the administrative offices of the parish, school or agency.
- C. All moveable property – furnishings, equipment, etc. – are part of the assets of the parish, school or agency; the real property and buildings and fixtures will be included in the parish real estate trust. The pastor or the administrator of the school or agency is responsible for determining the needs of the parish, school or agency and the property to be retained.
- D. No property, is to be disposed of or sold without the appropriate permission. (See the canons on alienation [canons 1290-1298] as well as the section to be developed on this issue)

- E. When preparing the inventory:
- i. All significant items (furniture, equipment, collections of items [china, silverware, pots and pans, ordinary tools, antiques, art work, liturgical items, vestments]) should be listed.
  - ii. Items need only be appraised if they are antiques, works of art, or likely to exceed \$5,000 in value. Bills of sale or receipts may be used in cases of items not likely to change in value much. Bills of sale and receipts should be kept for all property in excess of \$1,000.
  - iii. Ecclesiastical and liturgical items and appointments should be carefully inventoried with a description and an estimation of value.
- F. Priests are to maintain an inventory of all their own personal items kept in the rectory or sacristy or church. The inventory should contain the sorts of items indicated above with descriptions and estimations of value. Any items in the rectory, sacristy or church that are not delineated in this inventory will be presumed to be property of the parish.
- G. Both parish and priest inventories are to be updated periodically and at least once a year; they need not be updated every time a new item is acquired or sold but if the item is significant, then it should be updated.
- H. Ecclesiastical and liturgical appointments (chalices, ciboria, tabernacles, monstrances, vestments, statues and candlesticks, etc.) are to be stored in a secured central parish location.
- I. Ecclesiastical and liturgical appointments may be donated to another parish (not private persons) when the prescriptions of both canon law and civil law or those imposed at the time of donation by the founder, donor or legitimate authority are observed. Records must be kept of what is given to whom and a copy sent to the Office of the Chancellor
- J. Some documents, artifacts, furnishings/equipment are rather valuable, e.g., old photographs, church bulletins, minutes and documents of various parish organizations, newspaper clippings, antiques, art work, oriental carpets, etc. Disposition of these movable precious goods (objects that have artistic or historic value) regardless of the value of these material must be approved through the Office of the Chancellor; which may may from time to time issue guidelines and procedures.

- K. Significant relics or those greatly revered are subject to the restrictions of canon 1190 and must be safeguarded.
- L. The foregoing procedures and policy may also apply to priests in a hospital or motherhouse with a chapel and to lay administrators who live on the premises of the apostolate which they administer.
- M. The pastor/administrator
  - i. may use discretion in disposing of moveable property (that is not either precious or significant cultural or historic value) less than \$10,000. Unneeded rectory furnishing can be donated to the St. Vincent de Paul Society, distributed to the needy through the parish social services program, or sold, etc.
  - ii. alienation of movable property is to follow appropriate diocesan policies and procedures, if any individual sale is more than \$10,000.00 and until such a policy is developed, permission of the Chancellor is required.