

Guidelines for the Canon 18 Assessment Appeal Board
As adopted by the Diocesan Council of the Diocese of North Carolina
As required by Canon 18
Of the funding of the Ministry and Mission of the Diocese of North Carolina

We, the clergy and people of the Diocese of North Carolina, confess our need to give of our time, talent, and treasure to carry out the work Christ has given us to do through his Church. We embrace our heritage of supporting one another and joining together to accomplish that work. We acknowledge our responsibility to support the episcopacy and to provide for the mission and ministry of the diocese. We recognize the tithe as the minimum standard of giving enjoined by Holy Scripture, and we acknowledge the importance of practicing the tithe in word and deed, both as individuals and as Christians joined together in faith communities, the Diocese of North Carolina, and the Episcopal Church. Finally, we feel strongly the bonds that draw us together as members of the Body of Christ. We therefore desire that funding of the mission and ministry of the Diocese be accomplished fairly and equitably through means that promote both compassion and accountability. We affirm that no local faith community will be required to contribute more than its fair share, and that none will be allowed to contribute less than its fair share. To accomplish these ends we have enacted as follows:

(Preamble. On Amending the Constitution and Canons to Assure Funding of the Mission and Ministry Budget of the Diocese – 2008 Convention)

1. The deadline for filing *complete* appeals will be July 15 of the *preceding* year for which the appeal is sought. No appeal will be considered after that date except for unforeseen circumstances that might arise after the deadline
2. All appeals must include the following as attachments:
 - a. A dated cover letter signed by the rector (vicar) and senior warden.
 - b. The reason(s) for and amount of the reduction that is sought.
 - c. Year-to-date financial statement.
 - d. Copies of the completed parochial report and the completed audit report as required by Canon 30, Section 5 (Parochial Reports), Canon 20, Section 6 (a) – Missions or Canon 21, Section 4 (h) – Parishes, from the Canons of the Diocese of NC to have been filed for the previous year.
 - e. The congregation's projected budget for the year in which the appeal is filed.
 - f. A description of the level of stewardship training and education in the parish.
 - g. The nature of the annual stewardship campaign in the parish.
 - h. Any extraordinary circumstances faced by the parish.
 - i. A detailed plan, including timeline, outlining how to bring the congregation into full compliance with the Diocesan Fair Share Plan.
 - j. Other data as considered relevant by the parish.
 - k. Other information as requested by the Assessment Appeal Board.
3. The Assessment Appeal Board will consider all appeals on a case by case basis subject to the following guidelines and those contained in Canon 18:
 - a. A call for the highest level of pastoral sensitivity with respect to such appeals will be taken, considering both the circumstances of the congregation and the needs of all the other congregations that make up the Diocese.

We know that paper cannot tell your story completely. Our desire is to come to know you and your church better and to see how we, and the other 108 parishes of the Diocese of North Carolina may best be of help. Therefore, it may be appropriate for the Fair Share Appeal Board to meet with you personally.

- b. The principle governing all appeals is that any reduction in fair share giving is in effect a subsidy of the congregation by the other congregations that make up the

Diocese. Program and staff expenses will be carefully scrutinized using this principle. Budgets that contain discretionary spending will be carefully scrutinized. Pastoral concerns may also be addressed including the congregation's stewardship program and process of Christian formation.

- c. The Assessment Appeal Board will notify all parties, stipulated in Canon 18, Section 3, of its decision on whether or not an appeal is granted by October 15th of the year in which the appeal is filed.
- d. If the Board recommends a reduction, it shall refer the parish or mission to appropriate sources of assistance for stewardship and congregational growth and development.