VI. RESOLUTIONS ADOPTED BY THE FIFTY-THIRD SESSION OF THE WEST VIRGINIA CONFERENCE

Resolution Number One

Resolution Relating to Rental/Housing Allowances for Retired or Disabled Clergypersons of the West Virginia Annual Conference

The West Virginia Annual Conference (the "Conference") adopts the following resolutions relating to rental/housing allowances for active, retired, or disabled clergypersons of the Conference:

WHEREAS, the religious denomination known as The United Methodist Church (the "Church"), of which this Conference is a part, has in the past functioned and continues to function through ministers of the gospel (within the meaning of Internal Revenue Code section 107) who were or are duly ordained, commissioned, or licensed ministers of the Church ("Clergypersons");

WHEREAS, the practice of the Church and of this Conference was and is to provide active Clergypersons with a parsonage or a rental/housing allowance as part of their gross compensation;

WHEREAS, pensions or other amounts paid to active, retired, and disabled Clergypersons are considered to be deferred compensation and are paid to active, retired, and disabled Clergypersons in consideration of previous active service; and

WHEREAS, the Internal Revenue Service has recognized the Conference (or its predecessors) as the appropriate organization to designate a rental/housing allowance for Clergypersons who are or were members of this Conference and are eligible to receive such deferred compensation;

NOW, THEREFORE, BE IT RESOLVED:

1. THAT an amount equal to 100% of the pension or disability payments received from plans authorized under *The Book of Discipline of The United Methodist Church* (the "*Discipline*"), which includes all such payments from Wespath, previously the General Board of Pension and Health Benefits, during the year 2023 by each active, retired, or disabled Clergyperson who is or was a member of the Conference, or its predecessors, be and hereby is designated as a rental/housing allowance for each such Clergyperson; and

2. THAT the pension or disability payments to which this rental/housing allowance applies will be any pension or disability payments from plans, annuities, or funds authorized under the *Discipline*, including such payments from the Wespath and from a commercial annuity company that provides an annuity arising from benefits accrued under a Wespath plan, annuity, or fund authorized under the *Discipline*, that result from any service a Clergyperson rendered to this Conference or that an active, a retired, or a disabled Clergyperson of this Conference rendered to any local church, annual conference of the Church, general agency of the Church, other institution of the Church, former denomination that is now a part of the Church, or any other employer that employed the Clergyperson to perform services related to the ministry of the Church, or its predecessors, and that elected to make contributions to,

or accrue a benefit under, such a plan, annuity, or fund for such active, retired, or disabled Clergyperson's pension or disability as part of his or her gross compensation.

NOTE: The rental/housing allowance that may be excluded from a Clergyperson's gross income in any year for federal income tax purposes is limited under Internal Revenue Code section 107(2) and regulations thereunder to the least of: (1) the amount of the rental/housing allowance designated by the Clergyperson's employer or other appropriate body of the Church (such as this Conference in the foregoing resolutions) for such year; (2) the amount actually expended by the Clergyperson to rent or provide a home in such year; or (3) the fair rental value of the home, including furnishings and appurtenances (such as a garage), plus the cost of utilities in such year.

Resolution Number Two
District Re-Alignment

Rationale:
In separate meetings of the Cabinet of the West Virginia Annual Conference (the "Conference") and the Council on Finance and Administration (the "CFA), the following resolution was approved for submission to the session ("Session") of the West Virginia Annual Conference of The United Methodist Church all as authorized by and in full compliance with The Book of Discipline of The United Methodist Church, 2016, (the "Discipline") the Standing Rules of the Conference (the "Standing Rules").

WHEREAS, the West Virginia Annual Conference church population has shifted since the last time that Conference redistricted on June 14, 1996 resulting in some District Superintendents to have supervision and responsibility for 50 to 60 churches and other Superintendents for over 150 churches; and

WHEREAS, the number of pastors in the West Virginia Conference has been reduced over the last several years and it is the best stewardship of our resources to have as many of our pastors serving in the local congregations they have been trained to serve; and

WHEREAS, the Council on Finance and Administration recommended that all Annual Conference units receiving funding examine their budgets to explore where conference ministries might have greater collaboration and share expenses; and

WHEREAS, the Council on Finance and Administration supports reducing administrative expenses while maintaining ministry funding and support; and

WHEREAS, in attempting to be the best stewards of the human resources, ministry resources, and financial resources necessitate the reordering of priorities and the redesign of the way we do ministry; and

WHEREAS, the Bishop and Cabinet of the West Virginia Annual Conference are committed to, and have already been moving toward, providing leadership in reassessing, redesigning, and restructuring ministry within the Conference working to establish supervisory areas that will become the new Districts; and

WHEREAS, the Discipline authorizes the Session to approve the number of districts within the Conference and the Bishop and Cabinet to establish the boundaries of and churches within those districts; and

WHEREAS, the Bishop and Cabinet, after much prayer, study, and discernment have determined they can restructure the ministry of Superintending;

WHEREAS, the current districts ("Current Districts") include the following nine (9) districts: the Greenbrier District, the Little Kanawha District, the Midland South District, the MonValley District, the Northern District, the Potomac Highlands District, the Southern District, the Wesleyan District and the Western District.

THEREFORE, BE IT RESOLVED, that on recommendation from the Bishop and Cabinet, the number of districts in the West Virginia Annual Conference be set at seven effective July 1, 2022.

Be it further resolved, that the Bishop and Cabinet will continue to balance the newly aligned districts with a map to be released by Annual Conference 2023.

Be it further resolved, that each district will hold a District Conference in the Fall of 2022 in order to complete district nominations and to set a district budget.

Be it further resolved, that the rules committee take the 2022-2023 conference year to bring the rules into alignment with the newly re-aligned districts.

Be it further resolved, that assets will be transitioned appropriately as determined by conference fiscal policies.

Be it further resolved, that churches will make year-end reports to the districts to which they were aligned on January 1, 2022.

Be it further resolved, that churches will pay district promotional funds to the districts to which they were aligned on January 1, 2022.

Be it further resolved, that by January 1, 2023 all churches will be aligned to their new district and will be instructed with regards to annual reports and district promotional payout.

Resolution Number Three

West Virginia Clean Water

WHEREAS: The decline of heavy industry in general and coal industry in particular and the declining community populations in southern West Virginia have left many communities' infrastructure, once built and supported by coal companies and larger community populations, neglected for many years due to declining tax bases and companies going out of business thus leading to many families without access to clean water and adequate wastewater treatment; and

WHEREAS: Dig Deep describes itself as "a human rights non-profit working to ensure that every American has clean, running water forever" and has formed partnerships with United Methodists in McDowell County WV and launched the "Appalachian Water Project"; and

WHEREAS: : Dig Deep is currently bringing clean water to families starting in McDowell County, expanding into Wyoming County with ambitions to go even further; and

WHEREAS: Dig Deep has established a goal of raising $1.2 million for the "Appalachian Water Project" which they estimate will bring clean water to 400 West Virginia families; and

WHEREAS: The Southern District of the WVUMC is deeply committed to sharing the love of Christ in both word and deed to all southern West Virginia and sees a powerful opportunity to do this by helping to bring clean water to our neighbors; and

WHEREAS: The Justice and Advocacy Committee of the West Virginia Conference of the United Methodist Church recognizes clean water is an integral part of life, and is deeply committed to advocating for clean water for all; and

WHEREAS: The United Methodist Foundation of West Virginia, Inc. invests funds in a sustainable manner in alignment with United Methodist values, taking care to avoid investments in enterprises that are contrary to the social principles of The United Methodist Church, and intentionally investing in enterprises with a positive record in terms of their care for the environment and other social values;

THEREFORE, BE IT RESOLVED that we as United Methodists in the West Virginia Conference encourage all our congregations to give generously to the fund established by the United Methodist Foundation of West Virginia for the establishment of sustainable potable water systems for rural communities in southern West Virginia.

Be it further resolved, the Justice and Advocacy Committee supports Dig Deep and the work they are doing to provide clean water in West Virginia communities.

Be it further resolved, we encourage churches, organizations, and individuals across the state of West Virginia to give to the fund established by the United Methodist Foundation of West Virginia for the establishment of sustainable potable water systems for rural communities in southern West Virginia.

Resolution Number Four
Closed Properties, and the Sale and Other Disposition of the Same

WHEREAS, it is deemed desirable by this Annual Conference to declare under what circumstances certain properties may be deemed to be closed, placed in the hands of the Board of Trustees of the Annual Conference and sold, or otherwise disposed of; and

WHEREAS, The Book of Discipline of The United Methodist Church sets forth procedures that should be followed with regard to such matters;

NOW, THEREFORE BE IT RESOLVED:

1. When a local church property is no longer used, kept, or maintained by its membership as a place of divine worship, it shall be considered closed.
2. When a local church is closed and is, therefore, deemed to no longer serve the purpose for which it is organized, with the consent of the Bishop, a majority of the District Superintendents of this Conference and the District Board of Church Location and Building, the Annual Conference Trustees shall, upon such procedures as shall be prescribed by them, assume control of the property.
3. If circumstances do not make immediate action necessary, the Conference Board of Trustees may sell, transfer, lease or mortgage such property in accordance with the applicable provisions of The Book of Discipline of The United Methodist Church, as revised from time to time.
4. For purposes of this Resolution, the circumstances which make immediate action necessary shall be deemed to include the following: the possibility that the property will decline materially in value prior to the next meeting of the Annual Conference; the

need to expend substantial funds for repair, alteration, safety and health or the Board of Trustees for uses previously authorized by the Annual Conference or the Board; the existence of an exceptional offer of purchase which is not likely to reoccur in the immediate future; and such other unique circumstances which the Board determines, in its discretion, justify the sale of such property as being in the best interest of the Annual Conference and its members.

(This resolution is based on the *2016 Book of Discipline of The United Methodist Church, Paragraph 2549*).

Resolution Number Five

Closed Church – Real and Personal Property Funds

WHEREAS, the Annual Conference annually approves the closing of specific church properties upon recommendation of the Cabinet and the Conference Board of Trustees; and,
WHEREAS, said properties may be sold by the Annual Conference Board of Trustees; and,
WHEREAS, the Annual Conference through the Conference Board of Trustees and the Conference Treasurer maintains a Property Proceeds Account & Property Funds reserves invested with the W.Va. United Methodist Foundation, Inc; and,
WHEREAS, the Board of Trustees may make recommendations to the Annual Conference at a regularly scheduled session of the Annual Conference for the dispersing of these funds; and, the Annual Conference annually directs the Trustees on the allocation of the Property Funds;
NOW, THEREFORE BE IT RESOLVED, after all legal fees and expenses related to the sale have been paid, the pension liability amount for the closed church ("an amount equal to its pro rata share of any aggregate unfunded pension obligations to the annual conference"), consistent with the 2019 addendum to the Book of Discipline, Paragraph 1504.23, p. 676, shall first be deposited with the Conference Treasurer for pension obligations of the annual conference.
AND, BE IT FURTHER RESOLVED that 10% of the net proceeds from the sale of closed church properties, after all legal fees and expenses related to the sale have been paid, and payment of the pension liability pro rata amount, shall be allocated for an endowment fund for capital improvements, repair and restoration of ethnic local churches. These funds shall be deposited and invested with the W.Va. United Methodist Foundation, Inc., and that the income shall be administered by the Annual Conference Ethnic Local Church Committee (Fiscal Policy 46),
AND BE IT FURTHER RESOLVED that whenever a historic ethnic local church is sold that 100% of the net proceeds from the sale of closed church properties, after all legal fees and expenses related to the sale have been paid, and payment of the pension liability pro rata amount, shall be allocated for an endowment fund for capital improvements, repair and restoration of ethnic local churches. These funds shall be deposited and invested with the W.Va. United Methodist Foundation, Inc., and that the income shall be administered by the Annual Conference Ethnic Local Church Committee (Fiscal Policy 46),
AND, BE IT FURTHER RESOLVED that 40% of the proceeds from the sales of closed church properties, after all legal fees and expenses related to the sale have been paid, and

payment of the pension liability pro rata amount, shall be allocated to the New Church Development and Congregational Revitalization Fund of the Annual Conference, invested through the W.Va. United Methodist Foundation, Inc.; these funds may be used as outlined in Paragraph 2549.7, Book of Discipline, administered by the Conference Congregational Development Team and,

FINALLY, BE IT RESOLVED that the Annual Conference authorizes the Annual Conference Board of Trustees to disperse from the Property Funds those funds needed for conference owned properties, the Board of Trustees' expenses & administration and emergency requests by the Cabinet (as monies are available); the Trustees are to maintain a reserve of no less than $100,000 in the Property Account. All disbursements are to be reported to the Annual Conference at its next regularly scheduled session.

Resolution Number Six

Unlawful Appropriation of Church Property

WHEREAS, at the 1970 through 2016 and 2019 - 2021 annual meetings of the West Virginia Annual Conference of The United Methodist Church, certain Resolutions were adopted with reference to the unlawful appropriation by former members and Trustees of local church congregations of real and personal property formerly used in the ministry of The United Methodist Church (said Resolutions being 1970 Resolution No. 4; 1973 Resolution Nos. 5 and 12; 1974 Resolution No. 17; 1975 Resolution No. 22; 1976 Resolution No. 23; 1977 Resolution No. 17; 1978, 1979 and 1980 Resolution No. 11; 1981 Resolution No. 2; 1982 Resolution No. 7; 1983 Resolution No. 2; 1984 Resolution No. 2; 1985 Resolution No. 9; 1986 Resolution No. 11; 1987 Resolution No. 7; 1988 Resolution No. 9; 1989 Resolution No. 5; 1990 Resolution No. 1; 1991 Resolution No. 17; 1992 Resolution No. 11; 1993 Resolution No. 3; 1994 Resolution No. 4; 1995 Resolution No. 2; 1996 Resolution No. 5; 1997 Resolution No. 4; 1998 Resolution No. 2; 1999 Resolution No. 7; 2000 Resolution No.2; and 2001 Resolution No. 8; and 2002 Resolution No. 3; 2003 Resolution No. 7; 2004 Resolution No. 7; 2005 Resolution No.7; and 2006 Resolution No. 7; 2007 Resolution No.11; 2008 Resolution No.7; 2009 Resolution No. 5; 2010 Resolution No. 5; 2011 Resolution No. 7; 2012 Resolution No. 7; and 2013 Resolution No. 4; 2014 Resolution No. 5; and 2015 Resolution No. 6 and 2016 Resolution No. 6; 2019 Resolution No. 4; 2020 Resolution No. 4; and 2021 Resolution No. 5 (hereinafter sometimes referred to as the "1970 through 2021 Resolutions"); and

WHEREAS, said 1970 through 2021 resolutions authorized, empowered and directed the Board of Trustees of the Annual Conference to take such action as might be necessary to establish the legal rights of The United Methodist Church in and to all of the real and personal property formerly used in the ministry of The United Methodist Church or its predecessors, which had been or might thereafter be unlawfully appropriated and made provisions as to the disposition of such property and the proceeds thereof; and

WHEREAS, the Conference has heretofore paid and will be hereafter obligated to pay legal fees, expenses and court costs in connection with litigation instituted and to be instituted by the Board of Trustees pursuant to said Resolutions and it is the opinion of this

Annual Conference that the proceeds of any sale, lease or other dispositions of any such real or personal property coming into the hands of said Board of Trustees should be used to reimburse the Conference for any such legal fees, expenses and court costs heretofore or hereafter paid by the Conference and authority for such use of said proceeds was contained in said 1970 through 2021 Resolutions, which use this Conference desires to ratify and confirm by this Resolution, all as hereinafter provided.

NOW THEREFORE BE IT RESOLVED by the West Virginia Annual Conference of The United Methodist Church as follows:

1. That the Board of Trustees of this Annual Conference after establishing and securing its ownership of and title to any real and personal property formerly used in the ministry of The United Methodist Church, or its predecessors, by any local church as a result of action under and pursuant to any of the above-mentioned Resolutions or this Resolution, shall be authorized to sell any or all of said real or personal property or to enter into appropriate agreements as to the use thereof as in the judgment of said Trustees would-best preserve said property from loss, damage or destruction and provide for its use in accordance with the best interests of and subject to the usage and discipline of The United Methodist Church.

2. That the funds derived from any sale, lease or other disposition of any real or personal property recovered by or coming into the possession of the Board of Trustees as a result of action taken under and pursuant to said 1970 through 2021 Resolutions or this Resolution shall be remitted to the Treasurer of this Annual Conference and be deposited in an account in the name of the Board of Trustees of the West Virginia Annual Conference; and that the Treasurer be and is hereby authorized from time to time to use said funds to the extent necessary to reimburse the Annual Conference for funds heretofore or hereinafter paid by the Conference for legal fees, expenses and court costs in connection with action taken under and pursuant to said 1970 through 2021 Resolutions or this Resolution; that any balance in said special account from time to time in excess of that required to meet anticipated payments shall be invested by the Treasurer in accordance with the direction of the Board of Trustees; and that the Board of Trustees shall report to each Annual Conference hereafter the balance in such account.

3. That except as heretofore and herein modified, said 1970 through 2021 Resolutions shall be and remain in full force and effect.

4. That if, prior to the next regular meeting of this Annual Conference, any local church within the bounds of this Conference, or any such of the members of the congregations of any such church, should withdraw or declare their intention of withdrawing from The United Methodist Church in ways that do not follow the paragraphs of the Book of Discipline that defi ne the process for so doing, and retain or seek to retain possession and control of or otherwise appropriate real or personal property formerly used by such local church in the ministry of The United Methodist Church or its predecessors, such local church is hereby declared to no longer serve the purpose for which it was organized, and, therefore, is deemed to be

closed (pursuant to the UM Book of Discipline, Paragraph # 2549) as a local church in the West Virginia Annual Conference of The United Methodist Church, and the Board of Trustees of this Annual Conference is hereby authorized, empowered and directed to take such action as may be necessary to establish the legal rights of The United Methodist Church in and to such real and personal property, and to eliminate all claims of any and all persons asserting a right of ownership or right of possession adverse to the rights of this Annual Conference including the authority, upon the advice of counsel, to institute legal proceedings and pursue said proceedings to the extent necessary to conclude the issues with fi nality; and that such real or personal property or the proceeds thereof coming into the possession of said Board of Trustees shall be disposed of, administered, managed and invested as provided in this Resolution and any other resolution adopted by the Annual Conference. 5. That until the next regular meeting of this Annual Conference the Cabinet and the Board of Trustees are hereby further authorized, empowered and directed on behalf of this Annual Conference to take any an d all such action. In addition to the actions hereby authorized, as the Conference Board of Trustees may deem necessary and appropriate to safeguard and protect the interests and rights of this Annual Conference and The United Methodist Church with respect to any real or personal property now or formerly or hereafter used by any local church within the bounds of this Annual Conference.

Resolution Number Seven

Parsonage Allowances - Clergy in Extenstion Ministries

WHEREAS, The West Virginia Annual Conference of The United Methodist Church is the qualified employing organization of its clergy; and

WHEREAS, The Internal Revenue Code, Section 107, provides for clergy to exclude (a) the rental value of a home furnished as part of compensation, and (b) the rental allowance paid as part of compensation, to the extent used to rent or provide a home,

THEREFORE BE IT RESOLVED, that in the calendar year 2023, the actual expense for housing, not to exceed $18,000, be designated as the parsonage allowance excludable under Section 107 of the Internal Revenue Code as part of the compensation of clergy employed by the West Virginia Conference in positions other than local churches such as Director of Administrative Services, Conference Secretary, Conference Staff, and Administrators of Conference Programs and Projects. District Superintendents shall have $4,000 be designated as the parsonage exclusion under Section 107 of the Internal Revenue Code as part of the compensation of clergy employed by the West Virginia Annual Conference in positions other than local churches.

Resolution Number Eight
Preventing Gun Violence

WHEREAS:

- Gun violence is now the leading cause of death for children in our nation;
- And, our schools, churches, theaters, concerts, and even grocery stores continue to be the scenes of mass shootings;
- And, high-capacity gun magazines make mass shootings more deadly;
- And, military style rifles are designed to make mass killing more efficient;
- And, eighteen-year-olds, who cannot legally purchase beer or tobacco, can buy a military style rifle with ease.
- And, a majority of citizens, including responsible gun owners, support universal background checks and other gun safety measures;
- And, Congress has not passed any gun safety legislation yet in this century;

WHEREAS Jesus expressed specific concern for the welfare of children (Matthew 19:13-14) and wept over a city that did not know "the things that make for peace" (Luke 19:41-42), and;

WHEREAS in our baptismal covenant we *"accept the freedom and power God gives to resist evil, injustice and oppression in whatever forms they present themselves"* and;

WHEREAS we continue to face the uniquely American evil of mass shootings, most recently in racially motivated attacks on a shopping center in Buffalo and a Taiwanese church in Los Angeles, and in the attack on the Robb Elementary School in Uvalde, Texas, and;

WHEREAS one of the common elements in those events is the use of legally purchased, high-capacity weapons and ammunition, and;

WHEREAS majorities in both political parties favor preventing people with mental illnesses from purchasing guns, subjecting private gun sales and gun show sales to background checks, and refusing to permit people to carry concealed firearms without a permit, (https://www.pewresearch.org/.../key-facts-about.../) and;

WHEREAS the General Conference resolved:

"For United Methodist congregations to advocate at the local and national level for laws that prevent or reduce gun violence. Some of those measures include:

- Universal background checks on all gun purchases
- Ensuring all guns are sold through licensed gun retailers
- Prohibiting gun purchases for those under restraining order due to threat of violence and those with serious mental illness who pose a danger to themselves and their communities
- Ensuring greater access to services for those with mental illness

- Establishing a minimum age of 21 years for a gun purchase or possession
- Banning large capacity ammunition magazines and weapons
- Promoting new technologies to aid law-enforcement agencies to trace crime guns and promote public safety"

THEREFORE BE IT RESOLVED that the Justice and Advocacy Ministry Team calls on United Methodists in the West Virginia Annual Conference to:

- Express Christ-shaped compassion for victims of gun violence by including them in personal prayer and corporate worship;
- Support and encourage research on gun violence to aid in the formulation of effective legislation;
- Engage in biblical and theological reflection on the nature of violence and Jesus' vision of the Kingdom of God;
- Send this resolution to the governors of Maryland and West Virginia, the state senate presidents, the state speakers of the house, and both congressional delegations.
- Call on our local, state and federal representatives to support reasonable gun safety laws including universal background checks, "red flag" laws, and renewal of the assault weapons ban;
- Boldly proclaim the hope of that day when God's Kingdom will come and God's will be done on earth as it is in heaven and claim the opportunity to participate in its coming.