



DICASTERIUM
DE LEGUM TEXTIBUS

Prot. N. 18374/2024

Vatican City, 7 December 2024

Your Eminence,

With the letter dated 18 October 2024, you asked this Dicastery to review an administrative policy relating to the establishment of a Parish Solidarity Fund for your Archdiocese. After a careful examination of the document, this Dicastery is pleased to make the following observations:

Juridically speaking, having a fund like the one you intend to establish is in conformity with the laws of the Church. Setting up a fund in a diocese and collecting taxes are two different institutions. A fund is set up to secure resources for specific purposes (clergy support, social security, etc.), while, taxes are a means of financing the diocese's ordinary or extraordinary needs. Practically speaking, there is no conflict between the two institutions. As a matter of fact, the diocesan bishop could even go as far as deciding to levy a tax in order to support a fund dedicated to covering the financial needs of the diocese, as stated in the provision of can. 1263 CIC.

Having said that, this Dicastery hereby presents a few remarks that could help in ensuring that the fund operates correctly as per the established goals and various juridical requirements.

Before everything, it may be helpful to set up the fund with an initial endowment and with statutes or other rules that provide information such as: the name and address of the fund's headquarters, its purpose, the duration for which it is created, its operating procedures, its fund management rules, approve investments, methods for ensuring transparency and accountability, various provisions outlining how to amend the statutes, a list of persons responsible for the administration, etc.

It may as well be beneficial to make sure that the fund remains diocesan, that is, always linked to the diocesan bishop and other individuals responsible for overseeing the finances of the diocese (the diocesan financial officer, the council for economic affairs, etc.). This will certainly help in ensuring that the assistance given by the fund aligns with pastoral values and priorities, that it meets the actual needs of local communities, and that it ensures transparency in resource management.

Moreover, it may be prudent to assign assets (or a sum of money) to the stable properties of the fund that are protected by specific procedures when it comes to administration and alienation with specific procedures.

Furthermore, it is important that the juridical status of the fund be clearly defined. Is the fund a juridical person? If not, then it certainly would be judicious to consider acquiring

one, which will have statutes that guarantee a connection to the diocese, even though both entities are distinct. Unless there is a clear intention to have this fund established within the framework of the diocese's juridical personality. If this turns out to be the case, then this Dicastery recommends consulting local civil laws to make sure that tying the fund legally to the archdiocese in this way won't lead to issues down the line.

Also, it will be good if the "Administrative Policy" could clearly indicate the modalities and consequences of the fund's extinction, its possible union or federation with other legal persons, etc. (cf. can 120-123 CIC), particularly in relation to the destination of its patrimony, including its stable assets.

Additionally, numbers 7 and 8 of the document provide for a 33% tax on the proceeds of the sale or alienation of diocesan parish assets. This Dicastery suggests the Archdiocese assess whether this ratio is not too high.

Lastly, it is important for the Archdiocese to take into consideration the fact that for the most significant transfers, it will be necessary to seek the permission of to the Holy See, which also charges a fee for granting authorization.

Hoping that this Dicastery has addressed your concerns, please allow me, Your Eminence, to wish you all the best in the very important work you do in shepherding the people of God in your Archdiocese.

Sincerely yours in Christ,

A handwritten signature in blue ink, appearing to read "Filippo Iannone".

✠ FILIPPO IANNONE O.C.

Prefect

A handwritten signature in blue ink, appearing to read "Juan Ignacio Arrieta".

✠ JUAN IGNACIO ARRIETA

Secretary