



Decree

To all Priests and Pastoral Leaders,

Whereas, canon 1263 of the *Code of Canon Law* allows the diocesan bishop to impose a moderate tax for the needs of the diocese upon parishes subject to his governance, as long as this tax is proportionate to their income and he has heard from the diocesan finance council and the presbyteral council; and

Whereas, I, the undersigned archbishop, have proposed a tax on parish real estate sales; and

Whereas, I have heard from the following consultative bodies on this proposal: the Archdiocesan Finance Council on August 18, 2025; the Presbyteral Council on September 17, 2025 and November 17, 2025; and all pastors at a meeting on October 30, 2025.

Now, therefore,

1. I hereby institute a tax on the net proceeds of parish property sales at a graduated rate with a 10% tax for the first \$1,500,000 of net proceeds; a 20% tax for net proceeds between \$1,500,000 and \$3,500,000; and then a 30% tax for net proceeds above \$3,500,000.
2. Parishes that have been identified as mission essential in the previous 24 months are exempted.
3. Properties that are being repurposed for mission-related activities and are sold at a discounted price (~30%) are exempted.
4. Any property sales already approved as of the date of this promulgation are exempted.
5. Any future sale of the former Holy Rosary Parish, Tacoma property is exempted.

This decree takes effect immediately. It should be communicated to all priests and pastoral leaders. The archdiocesan policies in *Many Gifts, One Spirit* shall be updated accordingly.

All things to the contrary notwithstanding.

Given at the chancery
of the Archdiocese of Seattle,
this 11th day of December,
in the year of our Lord, 2025.



Handwritten signature of Paul D. Etienne in blue ink.

Most Reverend Paul D. Etienne, DD, STL
Archbishop of Seattle

Handwritten signature of Benjamin Altenhofen in blue ink.

Benjamin Altenhofen, JCL
Chancellor