BAHÁ'Í CENTER ASSISTANCE CORPORATION

AKA 'BCA'

INTRODUCTION

- Welcome to Bahá'í Center Assistance (BCA) board's presentation
- My name is Farshad F. Monfared and along side my esteemed colleagues
- Ms. Kerry Mogharebi
- Mr. Ron Lillejord

BAHÁ'Í CENTER ASSISTANCE CORP

An Agency of The National Spiritual Assembly of Bahá'ís of the United States (NSA)

- BCA an agency of the National Spiritual Assembly of the Bahá'ís of the United States
- Became operational in December 2005, after considerable investigation, consultation and planning since 1999.
- The National Spiritual Assembly provides ongoing direction and guidance to BCA through its Office of the Treasurer.

THE PRINCIPAL ROLE OF BAHÁ'Í CENTER ASSISTANCE CORP. (BCA)

- Bring attention to the guidance about Bahá'í facilities
- Provide
 - Training
 - Technical Assistance
 - Ongoing Consultation with Communities / LSAs

- Since inception the BCA has visited communities:
- South West to North East,
- South East to North West,

That includes states from Kentucky & Alabama to Wisconsin From New York to California, Washington to Florida and....

- The BCA board has the honor / privilege of <u>in person</u> meetings with
- 35+ Local Spiritual Assemblies (LSAs)
- 55+ Communities
- Plus numerous Conference Call and email communications

The joy of years of consultation and bounty of visiting numerous communities and LSAs has help us to create a

- 1- Comprehensive (about 164 pages) Technical Manual
- 2- Comprehensive Database of the Facilities including pictures

As a resource to beloved Assemblies we provide:

1- Availability to Consult upon LSA's Request

Info@bahaicenterassistance.org

(847) 425-7940

2- Technical Manual

3- Website: http://www.bahaicenterassistance.org/

THE PURPOSE OF BAHÁ'Í FACILITIES

FROM 1996 TO 2021 THE BAHÁ'Í WORLD IS FOCUSED ON ONE AIM:

"ADVANCING THE PROCESS OF ENTRY BY TROOPS AND ON ITS SYSTEMATIC ACCELERATION"

MESSAGE DATE 26 NOVEMBER 1999 UNIVERSAL HOUSE OF JUSTICE TO THE BAHA'IS OF THE WORLD

SYSTEMATIC AND SUSTAINABLE GROWTH

"Experience has shown that it is the friends' focus on the core activities that determines the extent to which a Center furthers the aim of entry by troops and promotes growth in a communityBefore taking action to acquire, expand, or renovate a Baha'i Center, Assemblies need to give careful consideration to the question of whether such action would support or detract from their communities' core activities and pursuit of other elements of the Plan..." Letter dated November 28, 2007 to Local Spiritual Assemblies from the National Spiritual Assembly of the Bahá'ís of the United States

One important principle that the BCA emphasizes in accompanying local communities is that their facilities serve the community and the Plan, and not the other way around.

PRIMARY FOCUS ON THE PLAN

- The prime directive of any activity or resource, including a facility or center, is to serve the current Plan.
 Therefore Baha'i communities and the Spiritual Assemblies that serve them are responsible for aligning their resources in support of the core activities of the Plan.
- A facilities size should be proportionate to the community's size resources and needs. Small and mid-size centers are the best fit for most communities.
- Large facilities, while impressive, are sometimes not what is called for, as they can divert much needed money, energy, attention and time from the urgent needs of the teaching and consolidation work.

HOW BAHÁ'Í FACILITIES SERVE INDIVIDUALS, THE COMMUNITY AND THE INSTITUTIONS

- In support of individuals, facilities/centers can offer services and resources that provide information – i.e. a bookstore or a lending library
- Facilities can also provide activities that help develop the devotional character of their communities with prayer gardens, meditation rooms and "Tranquility Zones". These can be a service for the Baha'i's as well as the community at large.
- Centers are used in an institutional capacity for Nineteen Day Feasts, Holy Days, Assembly
 meetings and outward-oriented core activities i.e. devotional gatherings, children's classes,
 junior youth empowerment activities and study circles.
- Reflecting the importance of the arts in our communities, Baha'i facilities can offer a wide variety of artistic activities including open-mic events, jazz jams, poetry readings, choir or band practice, music lessons, art classes, children's drama, and many more

OUTWARD ORIENTED SERVICE THE POSSIBILITIES OF SERVING THE WIDER COMMUNITY ARE ENDLESS.

- "The most precious and telling attribute any organized group of Baha'is possesses is the vitality of its community life, for the world will increasingly measure our success as a religious community by the vibrancy and joy it reflects." (Letter of National Spiritual Assembly, November 28, 2007)
- A few of the services the BCA has seen over the years:
 - Neighborhood gardens, various classes in service to the individual and community
 - Cafe Ruhi, Soul Food, open mic,
 - Memorial Services, weddings, family reunions, baby showers, wedding showers, children's play groups,
 - Teaching walls and free literature for the public
 - Charity fundraisers, Disaster relief shelter,
 - Use by other community groups and organizations for meetings, classes and events
 - For a more complete list please see the list of <u>101 Uses of Bahá'í Centers</u> on the Bahá'í Center Assistance website (bahaicenterassistance.org)

TEACHING WALLS

Baha'i Facility Teaching Walls - Silent Teachers



BELLEVUE, WASHINGTON











MADISON, WISCONSIN



Many Facilities have store front exposure with large windows and Madison, Wisconsin decided on the perfect solution for the abundant street traffic in the neighborhood. It seems not two centers have the same opportunities or challenges.



HOUSTON, TEXAS











HOUSTON'S MUSEUM QUALITY "SILENT TEACHERS"





Bahá'u'lláh's Imprisonment, and Exiles









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Regulation the Taylo



"the Spot from which He shed upon the whole of creation the splendours of His Name, The All-Meeciful."



1868 Akisa, Isnael Thin was the final colle of Baha'u'lish and Hin companions. The city had no source of fresh

write It was damp, infested with fless, and with disease. It is here that Bahl'("lifth word His most important work, The Most Holy Book - The Kinki-Apdain It outlines the last at distinctions that an observed by NUS







ROCKFORD, ILLINOIS

The Changeless Faith of God.

"...With faces beaming with joy, hasten ye unto Him. This is the changeless Faith of God, eternal in the past, eternal in the future. Let him that seeketh, attain it Through it the poor have been enriched, the learned enlightened, and the seekers enabled to ascend unto the presence of God." - Bahá'u'lláh





SOME SIGNIFICANT DATES IN BAHA'I HISTORY

- Babd's/Bib is how in Teleza, the capital of Persia (new Iran) Lin marries Asiah Khdnum, with whom He cares for



"One must see in every human being only that which is worthy of praise. When this is done, one can be a friend to the whole human race. If, however, we look at people from the standpoint of their faults, then being a friend to them is a formidable task."





IN A RETTER MEMORY OF THE Seek God's will and purpose

MALL BURRY, GROWTH she what is deep

Reservery, Bankful kind

"O ye dear friends!... The dark night of hate hath taken over, and the light of good faith is blotted out. .. The Faith of the Blessed Beauty is summoning mankind to safety and love, to amity and peace Wherefore, Q ye who are God's lovers, know ye the value of this precious Faith, obey its teachings, walk in this road that is drawn straight, and show ye this way to the people." - Bahd'l Writings



GOD'S REVELATION: THE POWER TO TRANSFORM THE WORLD

THE REVELATION BROUGHT BY BAHA'U'LLAH IS CENTERED AROUND THREE PRINCIPLES: 1) Gop Is ONE "His creation hath ever existed, and the Manifestations of His Divine glory and the Day Springs of eternal holiness have been sent down from time immemorial, and been commi to summon mankind to the one true God." - Bahá'u'lláh

THE RELIGIONS ARE ONE "God, the Creator, saith: There is no distinction whatsoever an Bearers of My Message. They all have but one purpose; their secret is the same secret. The mean of the revelation of the Prophets of God in this world, however, must differ. Each and every one of the hath been the Bearer of a distinct Message, and hath been commissioned to reveal Himself through specific acts." - Bahá'u'lláh

3) HUMANKOND IS ONE "Ye dwell in one world, and have been created through the operation of one Will. Blessed is he who mingleth with all men in a spirit of utmost kindliness and love." — Bahá'u'liáh



GOD HAS RENEWED HIS ETERNAL COVENANT AND PROVIDED THE MEANS TO ESTABLISH A JUST AND PEACEFUL GLOBAL SOCIETY. Bahá'u'lláh protected His Faith against disunity and division by providing written instructions on the succession of leadership and the interpretation of His teachings after His death. He appointed His eldest son, "Abdu'l-Bahá, to be His successor and interpreter of His writings. Bahá'u'iláh brought a unique administrative system founded on spiritual principles and methods. There is no clergy. Instead the Faith

administers its affairs through a system of annually elected councils at the local, national and international levels.

"The worldwide Bahá'í community is a single social organism, representative of the diversity of the human family, conducting its affairs through a

system of commonly accepted consultative principles, and cherishing equally all the outpourings of divine guidance in human

history. Its existence is yet another convincing proof of the practicality of its



one global society " - from the statement





"Great is the blessedness of him who hath in this Day

that all the powers of the earth are unable to withstand Him." — Bahá'u'lláh

cast away the things current amongst men and hath clung unto that which is ordained by God... He Who is come from the heaven of eternity through

THE BAHA'I FAITH IS A WORLD RELIGION THAT IS BUILDING HUMANITY'S PATHWAY TO JUSTICE, PEACE, AND UNITY.

BAHÁ'U'LLÁH IS

BAHÁ'ÍS AS THE

REVEALER OF GOD'S

WORD FOR TODAY.

RECOGNIZED BY

the power of the Most Great Name, invested with so invincible an authority GOD HAS BEEN

THE BAHA'I PERSPECTIVE: 6 BELIEFS YOU WILL APPRECIATE KNOWING

BAHÁ'U'LLÁH

3 BAHA'U'LLAH TAUGHT THAT GOD IS UNKNOWABLE IN HIS ESSENCE.



THE TEACHINGS THAT WE PRACTICE EVERY DAY BAHÁ'U'LLÁH BROUGHT IN OUR ACTIONS, RELATION-ARE NEEDED NOW.

SHIPS, OUTLOOKS.

LOVE, KNOWLEDGE, AND SPIRITUALITY: IT IS WHAT

•How does a Bahá'í facility express the teachings of Bahá'u'lláh to a casual visitor or interested inquirer? How does it convey what Bahá'ís do as a community and the aims of those activities? How does it support believers in teaching the Cause?

•There are as many possibilities as there are facilities. Some facilities, such as Eugene, Oregon have utilized outdoor space to create artistic expressions of Bahá'í writings in their gardens for passers-by to see. Some have utilized walls with messages and art combined. Some have used banners in windows with beautiful photographs and the Bahá'í writings, to reach the passers-by and the street traffic. Some have included history of their community to share with visitors. Some merely have a sign that reads Bahá'í Faith or Bahá'í Center.

•Whatever a community decides in regards to teaching walls, or windows will be predicated on the funds available in that community and the resources budgeted for their project. The key point to remember is that the facilities serve the community and the Plan, and not the other way around.

•WHO TO CONTACT FOR RESOURCES FOR YOUR TEACHING WALLS OR WINDOWS -ELLEN AT OFFICE OF COMMUNICATIONS (847) 733-3559



SOME KEY CONSIDERATIONS:

Emergency Plans

Rental of the Bahá'í Facilities

EMERGENCY PLANS

"See what catastrophes overwhelm mankind." 'Abdu'l-Bahá

- BCA has prepared "Emergency Operations Planning Manual"
 - Available on BCA website
 - Article in January/February 2018 issue of The American Bahá'í
- Reviewed federal guidelines, best practices and consulted with National Assembly's Development and office of Public Safety
- Each community can develop own plans to respond to emergencies, based on tested set of principles and actual experiences

EMERGENCY PLANS

"Emergency Operations Planning Manual"

- Offers a series of templates to help gather key facts, appoint teams for planning and emergency response, identify local resources that can assist
- Sets out the elements of an emergency action plan, and needed trainings
- Includes information on recognizing and handling specific types of emergencies, from fire, natural disasters, acts of violence and other emergencies

- Raises complex issues about
 - Federal. State, Local and Property Tax
 - Insurance issues
- Before renting its facility, a Local Spiritual Assembly or Registered Group should consult on the issues described below with:
 - An experienced local tax attorney or accountant on the tax issues;
 - An experienced real estate attorney on the zoning issues; and,
 - An experienced insurance broker or agent on the insurance issues.

- Non-profit Tax Exemption via NSA
- Federal Unrelated Business Income Tax (UBIT)
- Related and Unrelated Income
 - Examples of related income (not taxable)
 - Book store sales; occasional rental of Center parking lot
 - Charging a rental to organizations with compatible service goals
 - Fees for Bahá'í marriage ceremonies or occasional non-Bahá'í marriage ceremony Examples of unrelated income (potentially taxable)
 - Fees for regular non-Bahá'í marriage ceremonies
 - Regular rentals of Center parking lot

Federal Form 990-T

- If the LSA's unrelated business income from all activities, before deductions, is \$1,000 or more, it would need to file an annual form 990-T with the IRS
- If income less allowable expenses exceed \$1,000, federal income taxes at corporate rates would be due

Filing form 990-T does not affect tax-exempt status

- LSA remains tax exempt
- Tax-exempt status jeopardized only in rare circumstances

State UBIT and Property Tax issues

- States and some municipalities may also tax unrelated business income
- For property tax, some States require Centers be used <u>exclusively</u> for religious purposes; many States allow an occasional/minimal use for other purposes

Local Zoning Issues - seek assistance from experienced real estate attorney

Insurance Issues - seek assistance from local insurance agent or legal advisor

• LSA may need to get a separate insurance policy (or a rider to an existing policy) or have renter buy insurance with Assembly as an additional named insured

- Rent / Lease / Purchase / Build?
- Sale or Keep Bahá'í Facility

- Most, if not all of the information required for the decision are available via
- Technical Manual
- Website
- Consultation with BCA

- Let us consider Beaverton Community as an example.
- Prior to the current center we had about 120 on membership rolls with about 45% -55% participation.
- We simply ran out of room at homes. There were insufficient houses that could hold that many people.
- So LSA consulted for a while and chose:

- Rent:
 - Renting was a great option.
 - Affordable
 - As needed basis
 - No long term commitment
 - No maintenance expenses
 - This went on for a while until our wonderful and <u>very active</u> kids got us barred from most of available rentals

- Lease?
 - LSA searched all available buildings but
 - none of them wanted us or qualified for community needs / requirements
 - LSA reduced its requirement and searched again but no results...

- Purchase
 - LSA contacted two/three Real Estate agents and presented the requirements
 - For over a year we <u>actively</u> search, visited, reviewed and analyzed numerous properties
 - The properties simply either
 - Did not meet the basic requirements or
 - Too expensive and not with in budget.

- The LSA was simply out of options
- Exhausted every possible venue
- And yet no solution
- Thus once an opportunity presented itself on the main road, the LSA decided to

• BUILD

- As the Project Manager and member of LSA:
- Although we had Volunteer
 - Designer
 - Builder
 - Project Manager
- Most difficult / challenging project !!!
- Took about 5 Years
- Lots of tears, pain and joy

• Beaverton Bahá'í Center:

- 1- The most prominent Bahá'í facility in the state.
 - It is designed to stand out and silently teach the Faith
- 2- The most heavily used center
 - Although we have decentralize key activities, the Baha'i center is used almost 7 days a week.
- 3- The most recognized symbol of the Faith in Oregon
 - The center due to its location and design has brought prominence
- 4- An incredible silent teacher since over 100,000 cars go by every day, especially during rush hour when they get to read the sign with Baha'i writings

BEAVERTON BAHÁ'Í CENTER



SALE OR KEEP FACILITY

- Ownership of facility compatible with grassroots growth
- In fact can complement each other
- Importance of sustaining unity
- Can decision be deferred?
- Permit focus on the teaching work and minimize community distraction

SALE OR KEEP FACILITY

Additional considerations

- Loss of purchasing power after selling may prove greater than cost of maintaining facility
- Avoid conflating "would we buy/build a facility now" with "should we sell the facility we have now?'

Many uses of Bahá'í facilities—see "101 Uses of Bahá'í Centers" BCA Website

 Can promote service to others, facilitate teaching work, while contributing to a vibrant community life

Any Questions?

Please feel free to contact us:

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