

THE LAW OF
TEMPORALITIES
PART II

Bishop G. Leslie DeLapp

1950

THE LAW OF TEMPORALITIES

By Bishop G. Leslie DeLapp

The research done by President Israel A. Smith, and covered in his editorial on the two references of Doctrine and Covenants, 126 and 129, makes a significant contribution to further clarification of our temporal law. Particularly his statement identifies the documents which specifically laid the scriptural and moral foundation upon which the interpretation of the law was based and sets forth the specifics of the law in comprehensive terms.

The two documents, titled "The Church; and Duties of the Saints in the Temporal Things" (published in the *Herald* of March 1, 1884) and "Duties, Responsibilities, and Faith of the Saints" (published in the *Herald* of January 1, 1902), with the basis for the contents of the document, "An Address to the Saints," referred to in President Smith's article:

"In conclusion, therefore, we find that by reference the general discussion of the Bishops in their paper published in the *Herald* on January 1, 1902, received divine approval and is law by reference, whereas the "Address to the Saints" of May 2, 1903, is not only law by reference but by the direct and specific approval of the General Conference of 1903."

A careful examination of these three documents shows the comprehensive and very careful approach made to the whole problem of the temporal law at that time by the Presiding Bishopric, E. L. Kelley and G. A. Blakeslee and again by E. L. Kelley and G. H. Hilliard. These men obviously recognized their responsibility to the church as a body, and even more particularly to the individual members of the church. Recognizing that the church was in a process of growth and change from a scattered condition to the more compact organization, they weighed carefully the total requirements of the law as found in the Three Standard Books of the church.

That this study and the interpretation of the law were and should have been on such a broad basis seems confirmed in the revelation received April 16, 1902:

"To this question I was answered that the Book of Doctrine and Covenants as accepted by the church was to guide the advice and action of the Bishopric, taken as a whole, each revelation contained therein having its appropriate bearing upon each of the others and their relation thereto. — Doctrine and Covenants 126: 10b."

To some who have been perplexed by Section 106, it should be noted that Section 126:10 is also an expression of divine instruction. It gives added light relative to the content of Section 106. Therefore, it is in the light of such an approach that Section 106 should be considered.

Bishop G. H. Hilliard, in an article in the *Saints' Herald* of January 27, 1909, discussed the conditions under which Section 106 was received:

"The bishop of Zion or presiding bishop had moved west, to Missouri. The president of the church, when necessity requires it, may act in any office in the church. Hence, the presidency of the

church, acting in the absence of the presiding bishop, and in his place, in harmony with the law cited above, assumed the payment of the debts of those elders in 1837, thereby releasing the elders individually from the payment of their former obligations, amounting in the aggregate to \$53,600, as shown by the books of the church as kept in 1837..."

"I saw this old account in the book kept that year, and took down the aggregate in my memorandum at Kirtland..."

"The Saints then were like they are now. Some would not do their duty and comply with the law, as clearly shown in Section 102:3, and had to be urged to duty more than once. Now as the presidency had assumed this great debt...for the church; and the Saints, many of them, would not comply with the law and go to Zion,..."

"They had left Kirtland and were at Far West in 1838, with this debt hanging over the presidency, and the church in duty bound to pay it; and many members refusing to come up and help with this obligation, and with the Lord's house to build and the foundation of Zion to be laid, and the priesthood to be supported,...and the helpless to be cared for."

"What greater necessity could exist for the Lord to speak than existed at that time? No wonder they cry out, "O Lord, show unto thy servants how much thou requirest of the properties of thy people for a tithing."

"Then the Lord, in the time of their trouble, answers, and emphasizes what he had said in Section 42:10: "Verily, thus saith the Lord, I require all their surplus property to put into the hands of the bishop of my church of Zion, for the building of mine house, and for the laying of the foundation of Zion, and for the priesthood and for the debts of the presidency of my church."

"The surplus was never required at any time, as far as I have been able to learn, until the people begin to gather and organize stakes or large branches, or gather into colonies; then it was required for the purposes named in sections 42 and 106, and other places in the Doctrine and Covenants. Then full consecration was required to accomplish the object designed of God."

"Tithing in its primary meaning was always required when God had a ministry on earth to be supported, and poor, destitute people to be cared for; and also, offerings, as necessity demanded, and as the Saints were willing and able to give."

Israel L. Rogers, the first Bishop of the Reorganization, also seemed clear in his understanding of the relationship of tithes and consecrations:

"Now, concerning the law in relation to tithings and consecrations, we believe that the whole church is *now* under the law given of God to it, before its gathering. And we believe that all who have property are subject to the commandments of the Lord already given to the church, in one way or the other; and that each and all who have not yet done so should of right pay one tenth of their possessions, or else make a consecration of such portion or amount thereof as they may be willing to lay before the Lord, the amount paid, in either of these ways, to be considered as a beginning of tithing for them, and they thenceforth to pay one tenth of their net increase annually."

"But, if some can neither pay one tenth of the value of their possessions nor of said annual

increase, without actual wrong to themselves, causing injury and privation, then let them pay such amount, much or little, as they may, in good conscience before God, feel justified in giving as an offering to him; and from time to time thereafter as they may also be justified in giving of their income, even according as they may be prospered, as the Spirit of the Lord may direct their hearts. — "An Appeal to the Church," by Israel L. Rogers, H. A. Stebbins, and David Dancer, *Saints Herald*, March 1, 1880, Volume 27, page 79.

The groundwork laid in setting forth specific responsibilities of the Saints in compliance with the law, as discussed in the article "The Church; and Duties of the Saints in the Temporal Things," establishes the basic and fundamental premise of privileges of the members as well as the responsibilities.

"...And it will become well the purpose of this article, if we shall succeed in clearly pointing out some of those which are termed duties in temporal things, together with some proper reasons for their performance; treating the subject, if possible, as to the parties and their obligations; the intent and purpose of the giver; the amount required under the law; and the method and manner of giving."

Ample scriptural references of authoritative character are meticulously listed in the three documents. These references are from both Old and New Testaments, from the Book of Mormon, and from the Doctrine and Covenants, and are blended together beautifully to present the full and complete law of temporalities. Upon such a foundation the specifics of the law are established.

To quote from the document, "The Church; and Duties of the Saints in the Temporal Things":

"These citations clearly show that men are justly required to remember the treasury of the Lord, and in proportion to their several abilities; to give of their properties according to that which they have; even according, as God hath prospered him. This rule is certainly founded in the principles of justice; it deals fairly with man, and in its relation one with another, and, therefore is equitable; it is according to that which is acknowledged to be the divine code; and hence right, because according to the law by which we are to be judged when the rewards for right and wrong doing are to be meted out to every one."

"Just what the proportion is, to a certain extent, is also specified, and definitely settled by the law. The amount so fixed comes under the head of, and is denominated "tithes"; this term being used in the Scriptures so far as pertaining to duties of persons under the gospel economy, or observances with regard to temporal things in the church, to denote:

1. A tenth part.
2. Surplus property consecration.

"The first, is that which has been applicable to the church in all dispensations and under all conditions. This was the portion Jacob vowed he would give to the Lord while he journeyed to Padan-aram, if he should be blest with bread to eat and raiment to put on, saying:

And the place of this stone which I have set for a pillar, shall be the place of God's

house; and of all that thou shalt give me I will surely give the tenth unto thee.
¾Genesis 28:22.

"This tenth was also of the increase as more definitely ascertained from the history of the observance of the rule by Abraham, and the further fact, that whatever was required for a full compliance with the law, was of the newly acquired, and not of that upon which the tenth had already been paid.

This position is supported by definite quotations, and particular reference is made to the Inspired Version.

Just as in 1838 the church faced certain problems having to do with providing finances, so did the Reorganization in 1861 have need for additional light, and the revelation, Section 114, was received:

"In order to place the church in a position to carry on the promulgation of the gospel, and as a means of fulfilling the law, the Twelve will take measures in connection with the Bishop, to execute the law of tithing. —Doctrine and Covenants 114:1.

It is also interesting to note that in that same revelation the church was admonished:

"As I live, saith the Lord, in the manner ye execute this matter, so shall ye be judged in the day of judgment. —Doctrine and Covenants 114:2."

This same document covering the "Duties of the Saints in the Temporal Things" states, "The Twelve and Bishop, upon whom is laid the duty of execution, are agreed as to what this law is, and also the manner of execution..."

As already pointed out, the law of the tithe of the increase was clearly understood and made a part of this document. This same document covers the question of increase:

"But, it is persisted, what is the increase? The answer is: Whatever a man has been blest with in the way of means over and above the living: Of all the riches which he possesses, which God has given him more than that which he has need.

There have always been some who have raised the question of the hardship that might be imposed upon those who might comply with the law on this basis. It is interesting to note, too, that this has been covered in the document:

"It may be thought that this would call for a large sum in many instances. Doubtless it will in a few. But it must be remembered that it will be no more of a burden to the giver, if the heart is right, than the poor man's dollar, or the widow's mite. And when the wealthiest shall have done their whole duty, the amount of the consecration, will not it likely equal an hundredth part of the offering of Abraham, the father of the faithful, which he paid after he had returned from a sojourn of a few years in Egypt; for, he "was very rich in cattle, in silver, and in gold." And he "paid tithes of all that he had, of all the riches which he possessed, which God had given him more than that which he had need."

The law of the consecration of surplus is quite clearly outlined and contained in the same document.

At different times the General Conference has approved procedures regarding the execution of the temporal law, as was done in instances to which I will refer later, but the document "The Church; and Duties of the Saints in the Temporal Things," specifically points out that Section 106, as it applied to the surplus property, called for such consecration in a fixed place, and it was the conclusion of the Bishopric that at the time the revelation (Section 106) was given, the only places where consecration of surplus could have been executed were Far West, Kirtland, and Zion.

This same document carries an emphatic note regarding the principle of democratic procedure:

"A man can not be true to the body, true to the interests of Christ who is over the body, and be, do, or act rebellious in such cases. True he is not bound to change his mind as to the feasibility of the measure; but he is bound to respect the principle, "that the will of the majority is the highest law," and this, in whatever government in which the people have had given to them the privilege and right to decide upon a matter. And the minority must show that respect by conforming to the order until such time as through the instruction and education of the body it may determine otherwise. The true theory and underlying principle touching this is incorporated in the instruction of the wise king Mosiah to his people upon the question of what is the best kind of government:

"Now it is not common that the voice of the people desireth anything contrary to that which is right; but it is common for the lesser part of the people to desire that which is not right; therefore this shall ye observe, and make it your law to do your business by the voice of the people. And if the time comes that the voice of the people doth choose iniquity, then is the time that the judgments of God will come upon you, yea, then is the time he will visit you with great destruction even as he has hitherto visited this land. Book of Mormon, page 207."

Here again the emphasis was made upon the right of the people to determine their own relationship to the law, Particular reference to General Conference enactments in harmony with this principle will be submitted subsequently.

The document, "The Church; and Duties of the Saints in the Temporal Things," summarizes:

"In concluding with reference to the amount required under the law in the present condition of the church it may be concisely stated:

1. That it is the duty of each and every one, if they have not already, to at once comply with the law enjoined under the system of tithes which has prevailed where the gospel has been preached and accepted in the different ages.
2. Make such other contributions as may be within their power and as necessity demands, in the way of freewill offerings.

"Together they are termed consecrations - offerings set apart in a right spirit and devoted to the work of God and the well-being and happiness of man (B. of C., Sec 82:2 & Sec. 42:8 & 9).

"The first, consisting of a tenth of what a man has (for which he has not paid) more than he has need: call it the increase, interest or amount, it makes no difference. This is put into the hands of the Bishop, the head of the treasury, "the keeper of the storehouse."

"The second, consisting of such things as a person from the due appreciation of the demands and necessities of the work of God, or wants of his fellowman may from the desires of his heart bring forward and give as a special offering: and hence a freewill offering.

"These are also paid into the hands of the Bishop, into the storehouse, but usually kept separate from the tithes (2 Chronicles 31:11, 12, 14, and Nehemiah 13:13).

The document also made provision for the setting up of the organization and procedures by which the temporal law of the church could be executed.

The second document titled "Duties, Responsibilities, and Faith of the Saints," published in the *Herald* of January 1, 1902, substantiates both the philosophy and the statement of law given in the document of 1884.

"The full time having arrived under God's order and blessing, the Bishopric calls upon the Saints everywhere to yield full and complete obedience to every mandate of the law, with a free heart, willingly, and as the Lord has blessed every one, whether with much or little and all to be used for the purpose designated in the revelations.

"The presiding Bishop, therefore, will administer this law, take the testimonies and receive surplus properties and special consecrations of the Saints in every place according to the provisions of the law concerning the same. And the bishops in the Stakes of Zion will proceed to administer the law of the Lord touching surplus properties and consecration in connection with tithes and offerings in their respective stakes according to the rules and regulations furnished by the Bishop of the church, that there may be harmony and equality in the administration of the law among the people, making due report of the same to the presiding Bishop."

The requirements of Section 106 were also considered in this document and were certainly harmonized in the interpretation of the Bishopric in respect to the total law. Quoting from the document:

"When a stake had been appointed and the Saints were gathered to Far West in 1838, special petition was made of the Lord to know what was required of the people; they prayed: "O Lord, show unto thy servants how much thou requirest of the properties of thy children for a tithing." There could have been little or no question as to what was a proper tithe under the law as applicable to the church in a scattered condition at the time, for numerous instances of precept and example are contained in the Scriptures setting forth the rule and practice. The people at this time, however, seem to have been apprehensive that the special work they had undertaken would require special diligence and sacrifice on their part, and they seem to have done that which was eminently proper under such circumstances—appealed to the Lord for instruction and received the following:

"Verily, thus saith the Lord, I require all their surplus property to be put into the hands of the bishop of my church of Zion, for the building of mine house, and for the laying the foundation of Zion, and for the priesthood, and for the debts of the presidency of my church; and this shall be the beginning of the tithing of my people; and after that, those who have thus been tithed, shall pay one tenth of all their interest annually; and this shall be a standing law unto them forever, for my holy priesthood, saith the Lord. ¶4Doctrine and Covenants 106:1.

"The law is not local in the sense that it was for these people alone, however; for the second paragraph, like the promise of Peter on Pentecost Day, extends the application, as follows: "Verily I say unto you, It shall come to pass that all those who gather unto the land of Zion shall be tithed of their surplus properties, and shall observe this law, or they shall not be found worthy to abide among you...And this shall be an ensample unto all the stakes of Zion. Even so, Amen." This instruction more fully revealed the law applicable under the conditions named."

The third document which is important, and to which President Smith has made reference, entitled *The Address to the Saints*, and specifically identified as the document referred to in Section 129:8, clearly defines the tithe:

"The word tithe means tenth; and the rendition of a tithe referred to in the Bible, is the turning into the hands of the bishop appointed to receive the same, the tenth part of what a man has, over and above his indebtedness; or "a tenth of the increase." Every one should render an account in this, for whatever we are blessed with was are indebted to God for, and it is but reasonable and just that we honor him in the tithe. The principle is: "Honor the Lord with thy substance, and with the firstfruits of all thine increase." —Proverbs 3:9.

"It must not be forgotten that the tithe is a part of what a person has been blessed with; God first bestows upon us, and then asks a return according to our several abilities. The widow with her mite may do this and receive reward therefore. The rich cannot be rewarded if they withhold, "for there is no respect of persons with God." —Romans 2:11.

"Under special conditions of the church, other portions of giving than the tenth are also referred to as tithes, but the word occurs as an adjective, or verb, and not as a noun, and denotes the act of giving or taking, rather than the specific amount required under the law. —General Conference Minutes, April 13, 1905, page 780.

The procedures to be followed by members in complying with the temporal law are also clearly defined:

To insure justice and equity in the administration of this principle of surplus, the Bishop must be made acquainted with the holdings of each one. He can neither confirm, as just and equitable, the amounts set aside by the rich to fill the measure of the law, nor know the needs and wants of the poor who must be aided, without this. It is right and proper then, that all should file their inventories, with the Bishop; make a full and complete showing without reservation. as a solemn and sacred act in their stewardship before the Lord, so that the law may be administered in equity and righteousness. This act is referred to in the law as laying "all things before the bishop in Zion," a term fairly disclosing the object, extent, and manner of execution of the law.

For according to the law every man that cometh up to Zion must lay all things before the

bishop in Zion. ...A certificate from the judge of bishop in this part of the vineyard, unto the bishop in Zion, rendereth every man acceptable, and answereth all things, for an inheritance, and to be received as a wise steward and as a faithful laborer; otherwise he shall not be accepted of the bishop in Zion. ³⁴Doctrine and Covenants 72:3, 4.

The General Conference has at various times acted specifically regarding the application of the law, and there is a consistency in the actions of the General Conference through the years of the Reorganization. They are as follows:

General Conference Resolutions of the Temporal Law

Number 174, April 10, 1875

That the law of tithing is binding upon the church in its scattered condition.

Number 210, Adopted September 11, 1878

That the law of tithing as given in the revelation of 1838, and referred to in the revelation of 1861, applicable to the church in its present condition, and should be observed.

Number 308, Adopted April 9, 1886

...Tithing is a law applicable to the church in the sense set forth by the Savior in the sixteenth chapter of the Gospel recorded by Luke, that we are stewards of our heavenly Father so far as the riches of this world are concerned and that as such we should render an account of our stewardship here; necessarily voluntary on the part of the member complying with the law.

We know of no "consecration" by which individuals are made legal heirs to the kingdom of God, or Church of Christ, when the rewards are apportioned; except, that of a life consecrated to the service of the Master as ordained in his word together with the consecration of properties for the aid of the poor, preaching of the gospel and establishment of the said kingdom, as a member of the same has so to impart.

Number 559, Adopted April 15, 1905

That we recognize in the work and findings of the Joint Council of the Presidency, Twelve and Bishopric, contained in the report of said council, entitled An Address to the Saints, a proper presentation of this law, and outlines upon which to carry forward such work.

Number 847, Adopted October 13, 1923

Whereas the law of God teaches that the earth is the Lord's and the fullness thereof; therefore:

- (1) All men are of necessity stewards.
- (2) That the law of stewardships applies individually to each and every member of the church (Doctrine and Covenants 42:9; 70:3; 101:2; 118:4).

Therefore be it

Resolved that the Order of Bishops believe it to be the duty of every member of the church to acknowledge his stewardship by complying with the law as given in the Scriptures:

- (1) Filing his inventory
- (2) Paying his tithe
- (3) Paying his surplus
- (4) Making his offerings
- (5) And thereafter giving an account of his stewardship annually as required by the law of God.

In accordance with the foregoing, the members of the church, "who are willing and desirous" (Doctrine and Covenants 128:1), under the general supervision of the officers ordained of God for this purpose, may establish such organizations as are contemplated in the law whenever and wherever circumstances warrant this procedure.

In order to accomplish these purposes, we deem it the duty of each individual to endeavor so far as is consistent with wholesome standards of living to establish a plane of living that will make possible an annual increase.

Number 851, Adopted April 13, 1925

To the Church: The Presidency submits to the conference the following action of the council of April, 1924, with the recommendation that it be adopted:

1. Resolved that we favor the immediate initiation of a program looking toward the establishment of Zion and the application of the law of stewardships, which program is as follows:
2. That the Bishopric secure completed financial statements by the selection of a corps of men qualified by special training (if possible) who shall be assigned territory with a view to securing these financial statements by personal contact.
3. That financial statements be provided which are especially designed to serve these purposes.
4. That the members of the church be requested to file their financial statements annually.
5. That arrangement for the payment of tithes due the church should be made at the time of filing of the inventory.
6. That all who are willing and desirous should be placed upon the stewardship basis, either individual or group, as they shall manifest the essential qualifications.
7. That books, tracts, etc., expressing the social ideals of the church, should be published without delay.
8. That ministerial propaganda of the church include the presentation of the social ideals of the church with specific reference to the law of tithing and consecration, that they may cooperate in the education of the Saints, particularly young people and inquirers.
9. That the people of the church should be urged to gauge their expenditures in accordance with definite budgets to be formulated with the idea of maintaining an equitable standard of living consistent with the attainment and perpetuation of their maximum efficiency and the needs

of the group.

10. That in looking to the completion of the survey of man power, capital, markets, territories, etc., a bureau of research and service should be established.
11. That the surplus consecrated from stewardships in operation should be set aside for, or at once used in, the establishment of other stewardships.
12. That in view of the extension of our social organization, there will be necessity for providing vocational guidance and training.

STATEMENT REGARDING SURPLUS

April 6, 1950

To the First Presidency and General Conference:

At a meeting of the Order of Bishops on April 6, the following resolution was unanimously adopted:

That we approve the document covering the consecration of surplus and that the Presiding Bishop be authorized to write a letter of transmittal to the First Presidency and the General Conference.

In harmony with this action, the document is attached hereto to be presented to the General Conference.

It is not contemplated that the attached document completely covers the law of the consecration and use of surplus. It does, however, in our opinion, present a basis upon which we may proceed to invite qualified members of the church to make consecration of surplus, for specific purposes which are comprehended in the law.

It must necessarily be understood that further elaboration of the points enumerated in the document will be necessary as the work of organization which the law implies is carried into effect. The program herein outlined, including the development of plans, methods, and techniques, will continue to receive the continued study and attention of the Presiding Bishopric and the members of the Order of Bishops.

Respectfully submitted for the Order of Bishops,
G. L. DeLapp

At the April Conference of 1947, considerable discussion was held at the Order of Bishops meetings regarding surplus. As a result of that discussion I was asked as Presiding Bishop, to make a brief statement which would set forth my opinion relative to surplus and its consecration. Attached hereto is a copy of the brief document presented to the Order of Bishops at that time. In the last paragraph of that statement the following thought was expressed:

"Looking ahead, it now seems to be within the range of possibility that definite steps can be taken to effect a storehouse organization to set up the basic principles upon which it shall function. It is my hope to give sufficient time to the study and outlining of such procedures in this Conference period that something tangible may be presented to the Order of Bishops and to the other councils of the church concerned."

In the interim which has passed since that statement was made, the church has made additional progress in the setting up of reserves, which action (as has been stated) is in harmony with the principle of the storehouse. Those funds pertaining to the administrative and missionary functioning of the church, to the care of the poor and needy, to special funds for institutional use, and for the Houses of Worship Revolving Fund have been segregated. It is my opinion that the present financial status of the church is of sufficient strength to justify not only consideration but action, to establish a separate treasury to be designated as the Storehouse Treasury, and that members of the church be invited to consecrate surplus to this treasury.

There are recurrent needs which will require continued compliance with the elementary principles of the financial law —the filing of financial statements, the paying of tithes, and the giving of offerings; furthermore, it is essential that we understand the teaching of these elementary steps is basic to the success of the broader aspects of the law of stewardships, inheritances, the consecration of surplus, and the storehouse.

The major needs which must be met currently are:

1. Providing funds to meet the annual Operating Budget of the Church, which budget now approximates \$900,000.
2. There are many church buildings now under construction and many more needs unfilled for buildings in the near future. It is estimated that in Independence alone there are needs for building construction, the cost of which would approximate \$750,000.

The present Revolving Fund of \$600,000 will not more than meet the immediate demands made upon it for loans for houses of worship throughout the entire church, which is indicative that there will be great need for funds for the construction of houses of worship throughout the entire church, in addition to the foregoing.

3. The cost of maintaining the work in local branches and districts also calls for substantial contributions on the part of the membership. In addition to these there is always a demand made upon the membership of the church for special offerings, such as Graceland College Day and Independence Sanitarium and Hospital Day.

There is obvious need for the completion of our Auditorium Building and great interest is manifested on the part of our members throughout the entire church, as has been indicated in the reports received generally, and particularly in the discussions had within the Order of Bishops.

Among other things which have been presented for consideration has been the plan suggested for the mobilization of capital for land purchase. This project is still in process and it is thought can be developed to a point where it can serve as a means of land acquisition to enhance the program of stewardship and the gathering. This would be supplemental to the storehouse organization.

As there are other needs which can, in my opinion, be met only out of surplus consecrations, I

recommend the following for consideration and action of the Order of Bishops:

1. That the Presiding Bishopric set up a separate treasury to be designated as the Storehouse Treasury.
2. That surplus be accepted as an outright conveyance to the church without legal obligation by the church to the contributor other than that implied in carrying out the purposes for which consecrated. It is essential that there be clear understanding between the bishop and the contributor concerned as to the purpose of the consecration.
3. That the membership of the church be invited to comply with the law of consecration of surplus for specific purposes, and that these purposes be designated as follows:
 - a. For the purpose of purchasing lands for the public benefit of the church, such lands to be in addition to those already designated on the books of the church as stewardship lands.
 - b. For the completion of the Auditorium.
 - c. Either in part or in full for the building of houses of worship which may be considered peculiarly the responsibility of the General Church, such as those presently considered in the capital cities of the United States and Canada, and such further public buildings as may be approved by the First Presidency and the Joint Council consisting of the First Presidency, the Council of Twelve, and the Presiding Bishopric, but that final approval of the use of surplus for such buildings is subject to the approval of the Presiding Bishopric, with the advice of the standing High Council of the church. To provide for the costs for economic and community planning; this not to be limited to new communities, but also for studies of existing communities where we have well established congregations in stakes.
 - d. For the development of business, industrial, and agricultural stewardships.
 - e. For funds for care of the poor and needy which may provide specific facilities for their rehabilitation or to supplement the Oblation Fund already segregated.
4. That business, industrial, and agricultural stewardship projects be for the present confined to the Center Place (Independence Stake) and the supporting stakes designated as the Central Missouri, Far West, Lamoni, and Kansas City Stakes.
5. That in all instances the use of surplus be restricted to the purpose for which it was designated at the time consecrated.
6. That the method of determination involving the acceptance and designation of surplus as such be as follows:
 - a. That the individual shall have made accounting to the bishop in harmony with the law:
 - (1) Filing his financial statement
 - (2) Paying his tithing in full and that the determination of the amount which shall be consecrated for surplus, as well as its designation, shall be mutually agreed upon with the bishop concerned and the understanding arrived at in writing, either in the form of a receipt or by written agreement, to establish the purpose of the consecration. Unless there is such mutual consideration by the bishop and the contributor, contributions other than tithing should be received for as offerings—not surplus.

- b. That a common method of procedure be developed relative to the stakes and to the General Church, which shall be commonly understood and complied with,
 - (1) Respecting stewardship or other projects involving the use of surplus
 - (2) Respecting the administration and use of surplus funds

It is understood that all of the foregoing is and must be in harmony with the principle of voluntary, freewill contribution on the part of the individual; and that it is presented for the purpose of interpreting the law of consecration of the surplus to the specific situation which prevails at present.

Respectfully submitted,
G. L. DeLapp

Surplus and the Storehouse

The following brief statement is not by any means to be considered as covering the whole ... Surplus, and the relation of this principle to the Storehouse; but, rather, it is an attempt to present briefly a statement of present attitude and also the factors which entered into the position taken by the Bishopric in past years, which was that of not encouraging representatives of the Bishopric in teaching or the members in feeling under the responsibility of making surplus consecrations.

These factors entered into our thinking:

1. Surplus is to be consecrated to the church through the Storehouse organization.

"The time has come, and is now at hand; and, behold, and lo, it must needs be that there be an organization of my people, in regulating and establishing the affairs of the storehouse for the poor of my people, both in this place and in the land of Zion, or in other words, the city of Enoch, for a permanent and everlasting establishment and order unto my church"
—Doctrine and Covenants 77:1.
2. In the process of surplus consecration that which is contributed is the amount possessed over that which is needed. "If thou obtainest more than that which would be for thy support, thou shalt give it unto my storehouse." —Doctrine and Covenants 70:2. "Inasmuch as they receive more than is needful for their necessities and their wants, it shall be given into my storehouse, and the benefits shall be consecrated unto the inhabitants of Zion and unto their generations, inasmuch as they become heirs according to the laws of the kingdom."
—Doctrine and Covenants 70:2.
3. The purpose of the consecration of surplus to the Storehouse is:
 - a. To create a condition of security. "Now this commandment I give unto my servants, for their benefit while they remain,...for their security for food and for raiment, for an inheritance, for houses and for lands." —Doctrine and Covenants 70:4.
 - b. That this security involves the matter of inheritance is also a definite factor in the organization to assure economic security. "And also, this is a law unto every man that cometh unto this land, to receive an inheritance, and he shall do with his moneys according as the law directs. And it is wisdom, also, that there should be lands purchased in Independence, for the place of the storehouse." —Doctrine and Covenants 58:7.

- c. To provide for the care of the poor (Doctrine and Covenants 42:8); to set aside properties. "Every man shall be made accountable unto me a steward over his own property..." "...which is a residue, to be consecrated unto the bishop, it shall be kept to administer unto those who have not, from time to time..." "The residue shall be kept in my storehouse, to administer to the poor and the needy,...for the purpose of purchasing lands for the public benefit of the church, and building houses of worship." —Doctrine and Covenants 42:9, 10.

4. Surplus defined:

Surplus has been defined in time past as consisting of that which the individual has over and above his needs. The requirement of the law is for such consecration: "Verily, thus saith the Lord, I require all their surplus property to put into the hands of the bishop of my church of Zion, for the building of mine house." —Doctrine and Covenants 106:1.

As we give due consideration to all the foregoing, it is my opinion that this is a problem which cannot be answered to the satisfaction of those who do not see the implications that are involved in the consecration of surplus, the use to be made of it, and the creating of a condition of economic security. In taking the position we did back in the days of the depression, when the solvency of the church was in jeopardy because of economic conditions, we were confronted with a moral responsibility. Practically all properties owned by the church were subject to a lien because of the bonded indebtedness of the church; therefore, we could not give assurance to any who did consecrate surplus that such surplus consecrations could be used for the purposes for which they were consecrated. Therefore, it was unwise to encourage the consecration of surplus until such time as our church had eliminated the financial risks that that condition entailed.

We have now emerged from that position. In the emerging, we have effected the segregation of funds which, in my opinion, was one of the first steps necessary to the creating of a condition or foundation upon which further Storehouse organization could be effected. The Storehouse, in my opinion, is an organization as indicated in revelations received.

As one tries to look into the future, the ramifications of such organization are unlimited, but, in my opinion, there must be a point of beginning which would be that of an organization created by the Presiding Bishopric in conjunction with the other councils of the church, which organization would establish a treasury to receive surplus consecrations. These surplus consecrations would be used in harmony with the purposes outlined in the revelations received and touched upon briefly in the above references.

As such organization is effected, it may be assumed that similar organizations will also be created within the Center Place, and the Stakes and men selected and placed in position as Trustees to receive surplus consecration from those within such areas to achieve economic ends in harmony with our Zion objectives, and such organizations will be coordinated with the central storehouse. The purpose of such organization is to provide facilities for contribution of surplus funds to assist in the building up of the stakes in agriculture, industry, and business.

In view of the problems involved requiring skilled and qualified personnel, I have deemed it inadvisable to encourage surplus consecrations without having had an understanding within the quorums of the church as to the aims and purposes of the storehouse and the relationship of surplus

thereto. This does not preclude the receiving of surplus consecration where bishops are in a position to receive such because of intimate knowledge of the affairs and financial status of the individual or group desiring to consecrate such surplus, and when such bishop can at the same time explain to such individual or group that surplus consecrations so made can but be used for those general purposes touched upon in the law, such as purchase of lands for the general church, building of houses of worship, etc., and where it can be done without jeopardizing the financial status of either individual or group.

Looking ahead, it now seems to be within the range of possibility that definite steps can be taken to effect a storehouse organization to set up the basic principles upon which it shall function. It is my hope to give sufficient time to the study and outlining of such procedures in this Conference period that something tangible may be presented to the Order of Bishops and to the other councils of the church concerned.

G. L. DeLapp
April 12, 1947

We are of the opinion that the foregoing presents briefly the vital elements of the law of temporalities, and it is our sincere hope that it may be helpful to those who are earnestly seeking truth and light relative to their responsibilities to the church.

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