

**Law 4821/2021 (A' 134) «Modernization of the Hellenic cadastre, new digital services and strengthening of digital governance and other provisions»**

**Article 117**

**Managing Bodies of the Waqf Properties of Kos and Rhodes**

1. The Managing Body of the Waqf Property of Kos and the Managing Body of the Waqf Property of Rhodes are non-state Legal Entities of Private Law, of a public-benefit and non-profit nature, supervised by the Minister of Education and Religious Affairs. Their primary mission is the management of buildings, plots, estates and, in general, all types of urban, agricultural and forest real estate, movable assets and revenues that were dedicated up to 30.12.1947 for pious, charitable and generally public-benefit purposes or in favor of a philanthropic, religious, pious non-profit foundation, in particular for the preservation, maintenance and operation of Muslim monuments, mosques, cemeteries and other public-benefit structures, as well as for the implementation of charitable activities.
2. The Managing Bodies referred to in paragraph 1 are the holders of all rights and obligations over the dedicated immovable property, movable assets and revenues that have devolved upon them, and they undertake all necessary management acts for the continuous fulfillment of their mission and the realization of the general or expressly stated specific purpose set by the dedicant of a particular asset. Their mission also includes the management of all kinds of immovable and movable assets and revenues that come into their ownership, possession or holding in accordance with the general provisions of law.
3. The Managing Bodies are administered by five-member Boards of Directors, composed exclusively of Muslim Greek citizens who are permanent residents of Kos and Rhodes respectively, enjoy recognition and acceptance within the local community and are appointed by the Minister of Education and Religious Affairs. By the same decision, one of the members is appointed Chairman of the Board of Directors, who is also the legal representative of the Organization, and from among the remaining members a Management Consultant is appointed, who must hold a degree or diploma of any Department of a Higher Education Institution or a Study Program of the Hellenic Open University or a Selected Study Program of a domestic Higher Education Institution, or an equivalent qualification from abroad. In the event that none of the members holds a degree or diploma as referred to in the preceding sentence, the Board of Directors may contract an external management consultant. The term of office of the Board of Directors is two years and may be freely renewed. The members of the Board of Directors, in the exercise of their duties, are liable for intent and gross negligence. The Chairman and the Management Consultant are required to submit annually, and for the period provided for in paragraph 2 of Article

1 of Law 3213/2003 (Government Gazette A' 309) for persons obliged under item of paragraph 1 of the same article, following the termination of their term of office for any reason, a declaration of their assets.

4. By joint decision of the Minister of Finance and the Minister of Education and Religious Affairs, one (1) member of the Legal Council of the State, together with their alternate, serving at the Office of the Legal Advisor of the Ministry of Education and Religious Affairs, is appointed for the purpose of assisting the work of the Board of Directors on specific legal issues that arise and cause concern to its members. By a similar decision, the procedure and any specific matter relating to the implementation of this provision are determined.
5. Decisions of the Board of Directors involving a financial object exceeding ten thousand (10.000) euros, as well as all decisions concerning the leasing or renting, purchase or sale, transfer, provision of real security over the Managing Body's immovable property, the undertaking of any kind of loan obligations on its behalf, the acceptance of donations, sponsorships, contributions and inheritances or bequests of any kind, and the recruitment of religious ministers and permanent staff, shall be approved prior to the commencement of their execution procedures by the Coordinator of the Decentralized Administration of the Aegean, and a summary thereof shall be published on the Managing Body's website, in compliance with the provisions on the protection of personal data.
6. The resources of the Managing Bodies include, in particular:
  - a. income from the management of their assets, interest from the exploitation of their available funds and any other revenue from the exploitation of their assets,
  - b. grants and funding of any kind from the Public Investment Program, the European Union and other international organizations, as well as from co-financed programs,
  - c. grants, sponsorships, donations, inheritances and bequests made in their favor.

The Managing Bodies of the Waqf Properties of Kos and Rhodes may receive grants from the Ministry of Education and Religious Affairs for the fulfillment of their purposes. The Managing Bodies are obliged to submit to the Ministry of Education and Religious Affairs, by the end of March of each year, a detailed balance sheet and financial report for the immediately preceding year, with full financial data, as well as a detailed budget for the current year, all of which must be signed by an accountant or auditor.

7. For the optimal development and fulfillment of their purposes, and in particular to ensure their continuous operation, the preservation and maintenance of the most significant endowments and the coverage of significant or extraordinary expenses, the Managing Bodies may dispose of endowment assets only insofar as they concern non-tradable immovable and movable property in their possession, provided that

there is no explicit contrary provision by the dedicant and that it is not feasible to exploit the asset in a more beneficial manner. Immovable and movable assets that are not endowments may be disposed of without the restrictions set forth in the first paragraph, in accordance with the terms set by the heir or donor. In all cases, disposal shall take place following a valuation report, by public auction, with the analogous application of the provisions of the Code of Civil Procedure on voluntary auctions. If the auction is declared unsuccessful, it may be repeated after a period of two (2) months. After three (3) unsuccessful auctions, direct sale of the immovable property shall be permitted, under terms and at a price determined by a reasoned decision of the Board of Directors.

8. Endowment assets shall be utilized in the manner determined by the dedicant, while the remaining assets shall be utilized in the manner determined by the donor or settlor, otherwise in the manner determined by the Managing Body each time. If the purpose of the dedicant, donor or settlor has become impracticable or economically disadvantageous, or if their intention cannot be fulfilled, in whole or for the most part, for any reason whatsoever, the court referred to in Article 825 of the Code of Civil Procedure, upon application by the Managing Body, shall determine the most beneficial or secure manner of exploiting the property, as well as the purpose for which it shall be allocated.
9. The manner, procedure and conditions for the announcement and filling of positions of Imam, Deputy Imam, Muezzin and any kind of permanent staff working in the mosques and other structures of the Managing Bodies shall be determined by decision of the Minister of Education and Religious Affairs, following a proposal of the Managing Bodies. A prerequisite for the announcement of the positions referred to in the first paragraph is that the payroll expenditure has been provided for and secured.
10. The mode of operation of the Managing Bodies and the competences of the Boards of Directors, and in particular of the Chairman and the Management Consultant, the specific duties that may be assigned to members from time to time, their remuneration—borne, as applicable, by the Managing Bodies of the Waqf Properties of Kos and Rhodes—the place and time of meetings of the Boards of Directors, the invitation of third parties to provide necessary information or facilitate the operation of the Boards of Directors, the terms of operation and decision-making, the rules on financial management, supervision, regular and extraordinary accountability and the competent bodies thereof, the rules on the publicity of the acts of the Managing Bodies, as well as any other necessary detail for the orderly operation of the Managing Bodies and the fulfillment of their purpose, shall be determined by joint decision of the Minister of Finance and the Minister of Education and Religious Affairs, to be issued within six (6) months from the entry into force of the present law.

11. Until the issuance of the joint ministerial decision referred to in paragraph 10 and the regulation of the necessary details, the Managing Bodies of the Waqf Properties of Kos and Rhodes shall continue to operate and apply the regime in force until the entry into force of the present law. The term of office of the serving Boards of Directors shall continue until its expiry at the time provided for by the provisions in force prior to the entry into force of the present law.

## **Article 118**

### **Private Waqfs of Rhodes and Kos**

1. Private Waqfs located on the islands of Rhodes and Kos, which were dedicated by the same dedicant up to 30.12.1947 and consist of immovable or movable assets and/or revenues, constitute a pool of assets, the management and representation of which is entrusted to the trustee, in accordance with the terms of the dedication of each asset, with the mission of best serving the purpose of the dedicant as defined in the act of dedication. The trustee, who is appointed in accordance with the act of dedication from among the circle of persons or possessing the qualities specified therein, shall be a Greek citizen, Muslim by religion and a permanent resident of the island where the Waqf is located. The Minister of Education and Religious Affairs, following a proposal by the competent Managing Body of the Waqf property and verification of the lawful prerequisites, shall issue an act appointing the trustee. If it is not possible to appoint a trustee in accordance with the third paragraph, the competent Court of Appeal, following the procedure of voluntary jurisdiction and upon application by the Managing Body of the Waqf Property or the Minister of Education and Religious Affairs, may appoint as trustee, for an indefinite or definite period, a person from the local community who meets the above characteristics and possesses the appropriate knowledge and experience for the management of the private Waqf. In any case, any person meeting the above requirements has a legitimate interest to apply at any time to the court for appointment as trustee and for the replacement of the serving trustee.
2. The same court, following the same procedure and upon application by the Minister of Education and Religious Affairs, may determine the most beneficial or secure manner of exploiting some or all of the assets, if the fulfillment of the purpose of the act of dedication has become difficult or impossible, giving priority to the original purpose of the dedicant.
3. The trustee shall be liable in accordance with the provisions on mandate of the Civil Code and is obliged to submit annually, by the end of March of each year, to the competent Managing Body of the Waqf Property, a detailed balance sheet and financial report for the immediately preceding year, with full financial data, in order to verify the proper management of the assets and its compliance with the act of dedication. The audit report of the Managing Body, accompanied by the Waqf' s data, shall be submitted to the Ministry of Education and Religious Affairs by the end of

May of each year and shall be published in one (1) local newspaper at the expense of the private Waqf. The Managing Body of the Waqf Property may, by act, exempt from publication any data relating to personal data, charitable contributions or financial agreements, where their publication may harm the interests of the private Waqf or third parties.

4. Within an exclusive period of six (6) months from the entry into force of the present law, persons already holding the position of trustee of Private Waqfs shall be obliged to submit to the competent Managing Body of the Waqf Property a detailed inventory report of all immovable and movable assets and values of the Waqf, as well as a complete management report of their service, and, if they do not meet the above characteristics, to hand over the management to a new trustee who fulfills the lawful requirements. Upon expiry of the six-month period, the management authority of every trustee shall cease automatically, and a trustee shall be appointed, either the person who held the position until then, provided that they possess all lawful qualifications, or a new person as provided above. For the period during which no trustee exists, the absolutely necessary management acts shall be carried out by the competent Managing Body of the Waqf Property.
5. The above shall apply analogously to Waqfs consisting of only one immovable or movable asset, without the dedicant having disposed of any other asset so as to form a pool of assets.
6. By joint decision of the Minister of Finance and the Minister of Education and Religious Affairs, issued following a proposal by the Managing Body of the Waqf Property of Kos and Rhodes and posted on the websites of the Ministry of Education and Religious Affairs and of the Managing Bodies, an updated list of the private Waqfs in Rhodes and Kos shall be drawn up every two years, including the dedicated property, the person of the trustee and the critical terms of the dedication, in order to facilitate the exercise of the supervisory and other competences of the State.