



Pima County Clerk of the Board

Melissa Manriquez

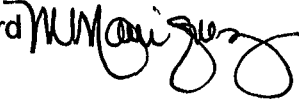
Katrina Martinez
Deputy Clerk

Administration Division
130 W. Congress, 1st Floor
Tucson, AZ 85701
Phone: (520)724-8449 • Fax: (520) 222-0448

Management of Information & Records Division
1640 East Benson Highway
Tucson, Arizona 85714
Phone: (520) 351-8454 • Fax: (520) 791-6666

MEMORANDUM

TO: Honorable Chair and Board Members
Pima County Board of Supervisors

FROM: Melissa Manriquez, Clerk of the Board 

DATE: May 17, 2022

RE: Petition for Relief of Real Property Taxes – Orthodox Christian Sisterhood of the Holy Unmercenaries

Pursuant to A.R.S. §42-11109(E), Orthodox Christian Sisterhood of the Holy Unmercenaries, filed a petition on February 2, 2022, for relief of their Real Property Taxes as follows:

Pending Tax Payments:

<u>Parcel No.</u>	<u>Year</u>	<u>Taxes due</u>	<u>Interest</u>	<u>Fees</u>	<u>Total</u>
219-27-002G-1	2021	\$ 1,132.61	\$ 90.61	\$ 0.00	\$ 1,223.22
219-27-002G-2	2021	\$ 1,132.61	\$ 0.00	\$ 0.00	\$ 1,132.61
219-27-003D-1	2020	\$11,926.02	\$ 0.00	\$20.00	\$11,946.02
219-32-003C-1	2020	\$15,123.19	\$ 0.00	\$20.00	\$15,143.19
219-32-003C-1	2021	\$ 5,537.07	\$442.97	\$ 0.00	\$ 5,980.04
219-32-003C-2	2021	\$ 5,537.07	\$ 0.00	\$ 0.00	\$ 5,537.07
Total		\$40,388.57	\$533.58	\$40.00	\$40,962.15

The Assessor's review indicated that had the affidavit been filed in a timely manner, the Assessor would have granted the exemption.

/mm

Attachments

- Notice of Hearing
- Treasurer's Tax Reports
- Assessor's Review Forms
- Orthodox Christian Sisterhood of the Holy Unmercenaries submission



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May 4, 2022

Orthodox Christian Sisterhood of the Holy Unmercenaries
Attn: Alison Morgan, President
2800 W. Moore Road
Tucson, AZ 85755

RE: Petition for Relief of Taxes – Parcel Nos. 219-27-002G, 219-27-003D and 219-32-003C

Dear Ms. Morgan:

Please be advised that your Petition for Relief of Real Property Taxes for tax years 2020 and 2021, has been scheduled before the Pima County Board of Supervisors on Tuesday, May 17, 2022, at 9:00 a.m., or thereafter, at the following location:

Pima County Administration Building
Board of Supervisors Hearing Room
130 W. Congress, 1st Floor
Tucson, AZ 85701

If you have any questions regarding this hearing, please contact this office at (520)724-8449.

Sincerely,

A handwritten signature in black ink that reads "Melissa Manriquez".

Melissa Manriquez
Clerk of the Board

/mm



PIMA COUNTY TREASURER'S OFFICE

Beth Ford, CPA
Pima County Treasurer

240 North Stone Avenue
Tucson AZ, 85701-1199
(520) 724-8341

ACCOUNT BALANCE

PANAGIA THEOTOKOS ECCLESIASTICAL RETREAT TR
ATTN: ALEX TRIGONIS, TRUSTEE
26617 E DESERT HILLS RD
FLORENCE AZ 85132-9588

ACCOUNT: 21927002G
PROPERTY TYPE: Real Estate
PROPERTY LOCATION: No Location Data Available
LEGAL DESC: NLY PTN SW4 NE4 SW4 9.6 AC SEC 28-11-13

Account Balance as of April 29, 2022

Tax Year	Cert No	Interest Date	Interest Percent	Amount	Interest Due	Fees Due	Penalties Due	Total Due
2021 - 1		11/2/2021	16.0	1,132.61	90.61	0.00	0.00	1,223.22
2021 - 2		5/3/2022	16.0	1,132.61	0.00	0.00	0.00	1,132.61
Totals				\$2,265.22	\$90.61	\$0.00	\$0.00	\$2,355.83

If you have any questions about the items on this statement, please contact our offices.



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ACCOUNT BALANCE

PANAGIA THEOTOKOS ECCLESIASTICAL RETREAT TR
ATTN: ALEX TRIGONIS, TRUSTEE
26617 E DESERT HILLS RD
FLORENCE AZ 85132-9588

ACCOUNT: 21927003D
PROPERTY TYPE: Real Estate
PROPERTY LOCATION: No Location Data Available
LEGAL DESC: NLY PTN W2 SW4 25 AC SEC 28-11-13

Account Balance as of April 29, 2022

Tax Year	Cert No	Interest Date	Interest Percent	Amount	Interest Due	Fees Due	Penalties Due	Total Due
2020 - 1	2201146	2/24/2022	0.0	11,926.02	0.00	20.00	0.00	11,946.02
Totals				\$11,926.02	\$0.00	\$20.00	\$0.00	\$11,946.02

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ACCOUNT BALANCE

PANAGIA THEOTOKOS ECCLESIASTICAL RETREAT TR
ATTN: ALEX TRIGONIS, TRUST
26617 E DESERT HILLS RD
FLORENCE AZ 85132-9588

ACCOUNT: 21932003C
PROPERTY TYPE: Real Estate
PROPERTY LOCATION: 13100 N TEAL BLUE TR
LEGAL DESC: PTN NE4 SE4 39.40 AC SEC 29-11-13

Account Balance as of April 29, 2022

Tax Year	Cert No	Interest Date	Interest Percent	Amount	Interest Due	Fees Due	Penalties Due	Total Due
2020 - 1	2203222	2/24/2022	0.0	15,123.19	0.00	20.00	0.00	15,143.19
2021 - 1		11/2/2021	16.0	5,537.07	442.97	0.00	0.00	5,980.04
2021 - 2		5/3/2022	16.0	5,537.07	0.00	0.00	0.00	5,537.07
Totals				\$26,197.33	\$442.97	\$20.00	\$0.00	\$26,660.30

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Petition to the Board of Supervisors - Review Form

Pursuant to A.R.S. §42-11104(G) (educational/library property) or
 ✓ A.R.S. §42-11109(E) (religious property)

Taxpayer Orthodox Christian Sisterhood of the Holy Unmercenaries

For tax year(s) 2020 - Parcel No. 219-27-002G

- 1) Did the organization file an affidavit as required by A.R.S. §42-11153?
 Yes ✓ No

- 2) Was the affidavit filed on or before March 1 of the tax year as required by A.R.S. §42-11153?
 Yes ✓ No

- 3) If the affidavit had been filed timely, would the Assessor have granted the exemption?
 ✓ Yes No

- 4) If the answer to Number 3 is "No", why was the exemption denied?
 The required ownership of the property was not in effect during the time period required by statute.
 The property was not being used for the exempt purpose during the time period required by statute.
 The requesting church, educational or library property did not furnish the required documents requested by the Assessor at the time of application per A.R.S. §42-11152(3)&(B)
 Other:

Completed by: Debra Teno Date: 4/18/2022

c: Honorable Suzanne Droubie, Pima County Assessor



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 ✓ A.R.S. §42-11109(E) (religious property)

Taxpayer Orthodox Christian Sisterhood of the Holy Unmercenaries

For tax year(s) 2021 - Parcel No. 219-27-002G

- 1) Did the organization file an affidavit as required by A.R.S. §42-11153?
 Yes ✓ No

- 2) Was the affidavit filed on or before March 1 of the tax year as required by A.R.S. §42-11153?
 Yes ✓ No

- 3) If the affidavit had been filed timely, would the Assessor have granted the exemption?
 ✓ Yes No

- 4) If the answer to Number 3 is "No", why was the exemption denied?
 The required ownership of the property was not in effect during the time period required by statute.
 The property was not being used for the exempt purpose during the time period required by statute.
 The requesting church, educational or library property did not furnish the required documents requested by the Assessor at the time of application per A.R.S. §42-11152(3)&(B)
 Other:

Completed by: Ryan Call Date: 4/27/2022

c: Honorable Suzanne Droubie, Pima County Assessor



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Taxpayer Orthodox Christian Sisterhood of the Holy Unmercenaries

For tax year(s) 2020 - Parcel No. 219-32-003C

- 1) Did the organization file an affidavit as required by A.R.S. §42-11153?
 Yes ✓ No

- 2) Was the affidavit filed on or before March 1 of the tax year as required by A.R.S. §42-11153?
 Yes ✓ No

- 3) If the affidavit had been filed timely, would the Assessor have granted the exemption?
 ✓ Yes No

- 4) If the answer to Number 3 is "No", why was the exemption denied?
 The required ownership of the property was not in effect during the time period required by statute.
 The property was not being used for the exempt purpose during the time period required by statute.
 The requesting church, educational or library property did not furnish the required documents requested by the Assessor at the time of application per A.R.S. §42-11152(3)&(B)
 Other:

Completed by: Ryan Call Date: 4/27/2022

c: Honorable Suzanne Droubie, Pima County Assessor



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Petition to the Board of Supervisors - Review Form

Pursuant to A.R.S. §42-11104(G) (educational/library property) or
 ✓ A.R.S. §42-11109(E) (religious property)

Taxpayer Orthodox Christian Sisterhood of the Holy Unmercenaries

For tax year(s) 2021 - Parcel No. 219-32-003C

- 1) Did the organization file an affidavit as required by A.R.S. §42-11153?
 Yes ✓ No
- 2) Was the affidavit filed on or before March 1 of the tax year as required by A.R.S. §42-11153?
 Yes ✓ No
- 3) If the affidavit had been filed timely, would the Assessor have granted the exemption?
 ✓ Yes No
- 4) If the answer to Number 3 is "No", why was the exemption denied?
 The required ownership of the property was not in effect during the time period required by statute.
 The property was not being used for the exempt purpose during the time period required by statute.
 The requesting church, educational or library property did not furnish the required documents requested by the Assessor at the time of application per A.R.S. §42-11152(3)&(B)
 Other:

Completed by: Ryan Call Date: 4/27/2022

c: Honorable Suzanne Droubie, Pima County Assessor



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Petition to the Board of Supervisors - Review Form

Pursuant to A.R.S. §42-11104(G) (educational/library property) or
 ✓ A.R.S. §42-11109(E) (religious property)

Taxpayer Orthodox Christian Sisterhood of the Holy Unmercenaries

For tax year(s) 2020 - Parcel No. 219-27-003D

- 1) Did the organization file an affidavit as required by A.R.S. §42-11153?
 Yes ✓ No

- 2) Was the affidavit filed on or before March 1 of the tax year as required by A.R.S. §42-11153?
 Yes ✓ No

- 3) If the affidavit had been filed timely, would the Assessor have granted the exemption?
 ✓ Yes No

- 4) If the answer to Number 3 is "No", why was the exemption denied?
 The required ownership of the property was not in effect during the time period required by statute.
 The property was not being used for the exempt purpose during the time period required by statute.
 The requesting church, educational or library property did not furnish the required documents requested by the Assessor at the time of application per A.R.S. §42-11152(3)&(B)
 Other:

Completed by: Ryan Call Date: 4/27/2022

c: Honorable Suzanne Droubie, Pima County Assessor

Orthodox Christian Sisterhood of the Holy Unmercenaries

2800 W. Moore Road
Tucson Arizona 85755
520-219-8889

Clerk of the Board
Administration Division
130 West Congress, 1st Floor
Tucson, AZ 85701

Dear Sir or Madam,

I am writing to ask exemption from property taxes for the years 2020 and 2021 for parcel # 219-27-002G, owned by Panagia Theotokos Ecclesiastical Retreat (PTER), a tax-exempt non-profit 501(c)(3) trust.


This parcel is contiguous to parcel # 219-27-003B, which is owned by Orthodox Christian Sisterhood of the Holy Unmercenaries (OCSHU), a tax-exempt non-profit 501(c)(3) corporation. The office of Minor Land Division recognises that these two non-profits operate as one with regard to the land we own. In the summer of 2019 we split parcel 219-27-002B into two parcels because extreme financial need forced us to sell a small section of property. The parcel which remained in our possession is the parcel in question: 219-27-002G.

Before the split, the original parcel was property tax exempt. It was not mentioned in the process of splitting the parcel that the resulting two parcels would lose their tax-exempt status. As a nun not at all wise in the ways of the world, it did not occur to me to ask about that; after all, it was the same land and the same non-profit owner. The trustee of PTER, owner of the subject parcel, may have received tax documents for this parcel. But since OCSHU – a sisterhood of nuns of which I am both abbess and president of the corporation – uses the property, he considers taxes and such to be my concern, and so the matter slipped through the cracks in 2020.

In late December 2020 the trustee of PTER told me that I had to apply for tax exemption for 2021. At the time, I was very sick and could barely function. I had "long Covid" from mid-November, 2020, to early March, 2021 (I can supply a written attestation to that fact from my neurologist if needed). I did submit the application, but I made a number of mistakes which led to the denial of tax exemption for two of the parcels, including the subject parcel.

In this packet, I am enclosing all required documents to request property tax exemption for parcel 219-27-002G for the years 2020 and 2021. I have not enclosed a financial report as I understand that this is not required for religious organizations; if I am mistaken please inform and I will supply one.

Thank you for your kind consideration.


Alison Morgan, President
Orthodox Christian Sisterhood of the Holy Unmercenaries

2021-03-02 10:00 AM
M

NON-PROFIT AND RELIGIOUS ORGANIZATIONS
Property Tax Information and Questionnaire form

QUESTIONNAIRE FOR PROPERTY TAX EXEMPTION
ALL QUESTIONS MUST BE ANSWERED TO BE CONSIDERED FOR EXEMPTION

1. Name & Address of Organization:

Panagia Theotokos Ecclesiastical Retreat Trust
Attn.: Alex Trigonis, Trustee
26617 E Desert Hills Rd. Florence AZ 85132-9588

2. Under which section of Title 42, Chapter 11, Article 3 does your organization claim exemption? 42-11109

(Arizona Revised Statutes can be found at: _____)

3. Are there any type of business activities such as snack bars, cafés or restaurants operating on the premises? Yes No

4. Is the organization exempt from Federal and/or State income taxes?

Yes No

5. Is the Organization a 501 (C)? Yes which type Non-profit Trust. No

6. Claimant is: Owner/Operator Owner only _____ Operator only _____

7. Exemption is claimed on:

All land Buildings & Improvements _____ Personal Property _____

8. Is any portion of the property used as a place of residence? Yes No

If yes, state number of individuals occupying the premises and the duration of the occupancy. _____

9. Does applicant receive any income? (other than free will offerings in connection with this property) Yes No

10. Is any portion of the property being leased or rented to a non-profit and/or a for-profit organization(s)? Yes No . If yes, please list the name(s) of the organization(s) _____

11. List date of occupancy: Month _____ Day _____ Year _____

This is, unoccupied, vacant land. See vacant land intent declaration and will be preserved as

2022

AFFIDAVIT FOR ORGANIZATIONAL TAX EXEMPTION

Pursuant to A.R.S. §§ 42-11101 through 42-11155

ORGANIZATION NAME: Panagia Theotokos
Ecclesiastical Retreat

APPLICANT MAILING ADDRESS:

attn. : Alex Trigonis
26617 E. Desert Hills Dr
Florence AZ 85132-9588

Applicant Address change	Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>
CONTACT INFORMATION (Address if different than Applicant)		
Name:	Alison Morgan	
Address:	2800 W. Moore Rd	
City:	Tucson	State: AZ Zip: 85755
Telephone # for Applicant:	505-450-1108	
Telephone # for Contact:	520-589-3389	
Email:	sisterpelagia@gmail.com	
Web Address:		
Note:		

(A) EXEMPTION STATUTE: <u>42-11109</u>	
501:	YES <input checked="" type="checkbox"/> NO <input type="checkbox"/>
TYPE OF 501 STATUS:	<u>501 (c)(3)</u>
Type of Organization:	<u>Non-profit trust</u>
MVD Certificate:	YES <input type="checkbox"/> NO <input type="checkbox"/>
<i>Requesting New Property? See Reverse Side.</i>	

NOTE: SIGNATURE MUST BE NOTARIZED OR SIGNED IN THE PRESENCE OF ASSESSOR'S OFFICE PERSONNEL & ALL FIELDS MUST BE COMPLETED. AFFIDAVIT MUST BE RETURNED BY MARCH 1, 2022.

(B) PROPERTY LIST	(C) LIST USAGE
<u>Parcel 219-27-0026</u>	<u>Raw land intentionally preserved vacant for solitary prayer and time alone with God.</u>

STATE OF AZ / PIMA COUNTY

I HERE CERTIFY THAT I HAVE READ OVER THE FOREGOING FACTS BEFORE SUBSCRIBING MY NAME HERETO AND THAT ALL MATTERS HEREIN STATED ARE TRUE TO THE BEST OF MY KNOWLEDGE.

X _____
PROPERTY OWNER / AGENT DATE

X _____
DEPUTY ASSESSOR / NOTARY COMMISSION EXPIRES

Religious Vacant Land Intent Declaration Renewal

Applicant: Please complete this renewal declaration to continue your exemption of vacant land under A.R.S. 42-11109. You will need to resubmit current intent documents for consideration. Please be aware that this declaration may be recorded with the Pima County Recorder's Office.

Parcel number: 219 - 27 - 0026

Property address and name of Church: 2800 W. Moore Rd Tucson AZ 85755

Convent name: Orthodox Christian Sisterhood of the Holy Unmercenaries

List in detail the intended use of the property, and the proposed timeframe for this use to begin.

(Examples of the type of intent documents that need to be resubmitted with this declaration include: Architectural plans, board meeting minutes, building permits etc.)

The land is and will be used as area for nuns to walk and spend time in solitary, private prayer. It will not be developed because it is valuable to us as a serene natural area where we go to be alone with God.

Are there plans for any portion of the property to be leased, rented or used for any commercial purpose now or in the future? If yes, please explain.

No

See included sheets for more detailed explanation.

Are there any plans to divide or sell any portion of the property now or in the future? If yes, please explain:

No

Under penalty of perjury, I hereby certify that all the information contained in this declaration form is true and correct.

Orthodox Christian Sisterhood of the Holy Unmercenaries

Print Name: Alison Morgan, president

Phone (520) 589-3359

Signature: Alison Morgan

Date 01/27/22

Letter of specific Intent

Parcel No. 219-27-002G

This parcel is contiguous to Parcel No. 219-27-003B, which is owned by Orthodox Christian Sisterhood of the Holy Unmercenaries, a tax-exempt non-profit 501(c)(3) corporation. In the summer of 2019 the Pima County office of Minor Land Division informed us that they were treating the two non-profit organizations – Panagia Theotokos Ecclesiastical Retreat and Orthodox Christian Sisterhood of the Holy Unmercenaries – as one for their purposes; therefore, they told us, we would have to combine some of our parcels so that the total number of contiguous parcels owned by these two organizations would not be more than the legally allowed five parcels. These combinations were accomplished in the late summer and early fall of 2019. It is to be noted that before the combinations all of the parcels were property tax exempt.

Orthodox Christian Sisterhood of the Holy Unmercenaries is a women's monastery (convent) OF THE Orthodox Church. The Sisterhood consists of 12 nuns and novices. As recognized by MLD, Panagia Theotokos Ecclesiastical Retreat and Orthodox Christian Sisterhood of the Holy Unmercenaries work cooperatively, and the land owned by Panagia Theotokos Ecclesiastical Retreat plays a vital role in the functioning of Orthodox Christian Sisterhood of the Holy Unmercenaries.

This parcel is located directly east of the main building of the Orthodox Christian Sisterhood; the distance from the parcel line to the building is less than 180 feet. The sisters' church is located in this building, as well as living quarters for 10 nuns and novices, areas for guests, and the sisters' common areas. The parcel serves as a critical buffer to protect the peaceful and prayerful atmosphere of the monastery for both nuns and visitors. In addition, the subject parcel is, as we were told by a representative of the Tucson-based Watershed Management Group, a rare example of untouched, pristine Sonoran desert, and is used by the sisters as a quiet and beautiful area for private prayer and worship.

The applicable exemption statute is as follows:

A.R.S. 42-11109. Exemption for religious property; affidavit

A. Property or buildings that are used or held primarily for religious worship, including land, improvements, furniture and equipment, are exempt from taxation if the property is not used or held for profit.

This statute imposes two conditions for exemption: first, that "property or buildings,... including land" must be "used or held primarily for religious worship," and, second, that "the property is not used or held for profit." It should be noted that the statute refers to "property or buildings", not to "property and buildings."

In determining whether the subject property fulfills these two conditions it will be useful first to consider how the monastery's activities and the life of the inhabitants (monks or nuns; in this case, nuns) differ from the activities of a traditional parish church and the lives of such a parish church's members. Quiet contemplation and prayer is essential to the monastic life, as the word "monastic" comes from the Greek word "monazein", which means "to be alone." Solitary prayer is an integral part of the monastic life. The nuns here value the quiet, solitude, and serenity of our environment. They have dedicated their lives to Christ with lifelong vows (celibacy, non-accumulation of wealth, and obedience) and live a life of prayer and contemplation. To put the matter succinctly, for a traditional parish church, the building is the place of worship where the members gather at certain specific times for

worship services. In the monastery, our entire life is a life of prayer and worship of God, carried out both in formal worship services held at set times in our church buildings and at all other times and places through the practice of unceasing prayer. The entire grounds of the monastery is considered hallowed ground and a place of prayer, worship and communion with God. This cannot be limited only to the buildings where we live and have formal worship services. Thus, the land in question fulfills the first requirement for tax exemption, namely, that it is "property or buildings that are used or held primarily for religious worship, including land".

The second requirement – that the land not be held for profit – can be answered more simply. Our property is being held vacant intentionally for religious purposes. There are no other uses for these properties and there are no plans for construction, renting, leasing, or development of the land as this would defeat the whole purpose of having undeveloped land where one can go to be alone in contemplation and prayer without any worldly trappings or distractions. This is not a situation where the monastery owns the land for some financial gain.

1) COURT CASE: TUCSON BOTANICAL GARDENS, INC. VS. PIMA COUNTY

In this case, Pima County held that Tucson Botanical Gardens lost its right to claim exemption on the gift shop and certain meeting areas because it used these spaces, on occasion, for non-exempt purposes. The Court disagreed, stating that "as long as the taxpayer's principal or primary use of its property is for the designated exempt purpose, the taxpayer is entitled to the exemption notwithstanding its occasional or incidental use of its property for other uses.

The Court held that, to be exempt from taxation, property does not need to be held exclusively for exempt purposes, but only primarily. In our case the property is held exclusively for exempt religious purposes.

2) COURT CASE: KUNES VS. MESA STAKE OF CHURCH OF JESUS CHRIST OF LATTER-DAY SAINTS

In *Kunes vs. Mesa Stake of the Church of Jesus Christ of Latter-Day Saints*, 17 Ariz. App 451, 498 P.2d 525 (1972), a church owned a farm, the proceeds of which went to the church. The Court held that this farmland was not exempt from property taxation.

The Court held that "the true use of the property itself and not the use of the proceeds or income is decisive as to whether an exemption is to be given." In our case, the property is not income-producing; it is held solely for religious purposes.

The Court went on further to say, "we think, therefore, that the 'charitable institutions' referred to in section 3066 (predecessor to A.R.S. 42-271) above quoted are physical property or buildings, whose principal use is for the relief of indigent or afflicted, when such property is not used or held for profit, and not the institutions themselves, even though charitable in their nature, which may or may not hold certain of their property as exempt" [quoting from *Conrad v. County of Maricopa*, 40 Ariz. 390. 12 P.2d 613 (1932)]. Again, the subject property is not held for profit but its exclusive use is for religious contemplation and prayer.

3) COURT CASE: HILLMAN V. FLAGSTAFF COMMUNITY HOSPITAL

In *Hillman v. Flagstaff Community Hospital*, 123 Ariz. 127, 59S P.2d 105 (App. Div. 1, 1979), an exempt hospital owned two vacant lots two blocks from the hospital and held the land for future expansion and development. The Court held that the two lots constituted "land appurtenant" to the hospital, and, therefore, qualified for charitable tax exemption. The Court suggests that whether or not the property is "appurtenant" is not the issue – the central issue is whether the vacant property is held for a use which is 1) not for profit and 2) not inconsistent with the use of the main exempt property. That the hospital did not have specific plans for the property did not defeat the exemption.

In the present case, the land is used solely for religious purposes. Had we merely held the land for some unspecified future expansion or use not inconsistent with our religious mission, then under *Hillman* the land would be exempt from property tax. However, this case is stronger than that of the taxpayer in *Hillman* because Orthodox Christian Sisterhood now uses and specifically plans to use the land for religious purposes only.

This is the first of three documents demonstrating our need and intention to preserve our vacant parcels as undeveloped, raw land for the purpose of solitary prayer and worship.

January 30, 2022

To Whom it May Concern:

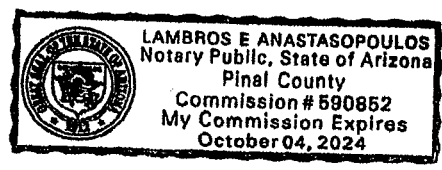
My name is Sister Anastasia Theodoropoulos and I am a member of the Orthodox Christian Sisterhood of the Holy Unmercenaries. I walk while praying for 90 minutes every day while I pray the Jesus Prayer on my prayer rope. The Jesus Prayer is an Orthodox prayer that a Christian repeats. The words are "Lord Jesus Christ have mercy on me." I walk on the raw, vacant land of our property because it is not populated and I never run into other people or sisters who could distract my prayer. In order for prayer to be pure it has to be undistracted. That means avoiding contact with other people altogether.

I walk and pray in nature and it unites me with God. I am blessed that we have enough property that I can actually walk in nature and pray for a full hour and a half without distraction. Untouched nature also helps my prayer as it helps me to focus my mind on God. It is a tradition in the Orthodox Church to walk in the forests and pray the Jesus Prayer. Lacking a forest, the Sonoran Desert serves the same purpose for me and unites me with all of the Orthodox Christians in history who prayed in nature.

This prayer walk is part of a greater time that I devote to prayer on a daily basis. In the Orthodox church monastics pray the Jesus Prayer often for hours at a time. Part of the prayer is said inside and for many monastics the rest of the prayer rule is said outdoors in a place without any distractions. The fact that our property does not have any walking paths or benches (where sisters can congregate and start distracting conversations) is truly a blessing for the part of the prayer rule that I can say outdoors in nature.

In closing, I would like to repeat that prayer in nature brings one closer to God and it is only helpful if one can be completely alone in nature that is untouched by human beings and free of any human contact.

Sincerely,
Anastasia Theodoropoulos
Sister Anastasia Theodoropoulos



STATE OF: Arizona COUNTY OF: Pinal
This instrument was acknowledged before me this
30th day of January, 2022
by Sister Anastasia Theodoropoulos
Lambros E. Anastasopoulos

Notary Public (signature)

2

This is from an account written by our spiritual guide, teacher and founder of our monastery about his early years in

My Life with Elder Joseph

411

the monastic life. He passed on to us the importance of solitary prayer in nature and often walked ~~to~~ our vacant parcels for hours in prayer.

The Delight of Vigil

time of private prayer

DURING OUR VIGIL the foxes, jackals, and nightingales kept us company with their howling and singing. How wonderful it was to be out there with them in complete solitude in the wilderness! Free of cares I would pray with my prayer-rope, do my prostrations, meditate on luminous contemplations. Then I could go back in my cell, light my kerosene lamp, and read a few chapters of St. Isaac's *Ascetical Homilies*.

Throughout the day as we were working hard, I would look forward to when night would fall so that I could do my vigil. The absolute stillness of the night was our favorite time. St. Isaac the Syrian says that stillness, by itself, is sufficient to comfort the soul. How much more so it comforts the soul when grace also visits! Then the nous ascends straight up to heaven. For those in the desert, life is blessed, in that they soar with divine love."¹⁶⁴

→ mind

I would gaze at the stars, and my nous would ascend. It would pass the first heaven, the second heaven, the third heaven, and then reach the throne of God, where you bow down and your soul cries out, "Most sweet Jesus, my dear, sweet Jesus! Jesus, my sweet love!" With this disposition of love, how can your thoughts go down to base things, since you are entirely attracted to things above? How can you start thinking bad things about other people? It is impossible.

- This is a direct quote from the liturgical services of the Orthodox Church. Even in our common prayer services the importance of solitary prayer in the wilderness is stressed.

this tiny nightingale produce these sounds? Why does it trill like that? Why is it singing that exquisite song? Why, why, why... why is it bursting its throat? Why, why, for what reason? Is it waiting for someone to praise it? Certainly not. No one there will do that.' So I philosophized to myself. This sensitivity I acquired after the experience with Old Dimas. Previously I didn't have it. What did that nightingale not tell me! And how much did I say to it in silence: 'Little nightingale, who told you that I would pass by here? No one comes here. It's such an out-of-the-way place. How marvelously you unceasingly carry on your duty, your prayer to God! How much you tell me, and how much you teach me, little nightingale! My God, how I am moved. With your warbling, dear nightingale, you show me how to hymn God, you teach me a thousand things, beyond number...'

My poor health does not allow me to narrate all this to you as I feel it. A whole book could be written about it. I loved that nightingale very much. I loved it and it inspired me. I thought, 'Why it and not me? Why does it hide from the world and not me?' And the thought entered into my mind that I must leave, I must lose myself, I must cease to exist. I said to myself, 'Why? Did it have an audience? Did it know I was there and could hear it? Who heard it as it was bursting its throat in song? Why did it go to such a hidden location? But what about of all these little nightingales in the middle of the thick forest, in the ravines, night and day, at sunset and sunrise? Who heard their throat-bursting song? Why did they go to such secret places? Why did they puff out their throats to bursting?' The purpose was worship, to sing to their Creator, to worship God. That's how I explained it.

I regarded all of them as angels of God, little birds that glorified God the Creator of all and no one heard them. Yes, believe me, they hid themselves so that no one would hear them. They weren't interested in being heard; but there in solitude, in peace, in the wilderness, in silence, they longed to be heard, but by whom? None other than by the Maker of everything, the Creator of all, by Him who gave them life and breath and voice. You will ask, 'Did they have consciousness?' What am I to say? I don't know if they did it consciously or not. I don't know. These, after all, are birds. It may be, as Holy Scripture says, that today they live and tomorrow exist no more. We mustn't think differently from what Holy Scripture says. God may present to us that all these were angels of God. We don't know about these things. At all events they hid themselves so that no one would hear their doxology.

So it is also for the monks there on the Holy Mountain; their life is

unknown. You live with your elder and you love him. Prostrations and ascetic struggles are all part of daily life, but you don't remember them, nor does anyone ask about you, 'Who is he?' You live Christ; you belong to Christ. You live with everything and you live God, in whom all things live and move — in whom and through whom... you enter into the un-created Church and live there unknown. And although you devote yourself in prayer to your fellow men, you remain unknown to all men, and perhaps they will never know you. Cf. Acts 17:28

I got it into my head to leave for the desert, alone with God alone

I got it into my head to leave, to ask my elder for his blessing and a sack of dry biscuit and to disappear to praise and glorify God unceasingly. But I thought, 'Where will I go? I still haven't learned my handicraft properly.' They still hadn't taught me. Perhaps they were afraid I would leave. That was a widespread fear on the Holy Mountain. They wouldn't teach novices how to complete their handicraft so that they wouldn't leave. Because for a monk to know a craft means freedom, since he then has a way of buying his biscuit.

So this idea got into my head to leave for the desert, alone with God alone. Selflessly. Without pride, without egotism, without vanity, without, without... Do you believe it? That's where my ideal of selflessness came from. A number of ascetics who disappeared into the desert achieved this purity, this perfection. They sought neither the world nor anything at all... They dissolved in tears before God and prayed for the Church. They all were concerned first for the world and the Church and after that for themselves.

So, as I said, the aim of the nightingale became stuck in my head. What is his aim in bursting his throat in song in the wilderness? Worship, praise and doxology directed to God the Creator. So why should I not go into the wilderness to worship God in silence, lost to the world and the society of men? Is there anything more perfect? All these ideas I had derived from the nightingale. I dreamt up such plans! How I would go into the wilderness, how I would live joyfully, how I would die! I would eat wild herbs, I would do this and that! I would go as an unknown ragged beggar to some monastery to ask for a rusk of bread and I would eat it without saying who I am and where I stay. I made up a whole scenario. It was my secret.

I returned to my cell filled with all these emotions and dreams. I confessed them to the elder. The elder smiled. 'Deception!' he said. 'Get

③

This was written by Saint Porphyrios, a recent (d. 1991) and recently canonized (2013) Saint of the Orthodox Church, who is known and loved by Orthodox Christians all over the world.

Here also you can see the central place that solitary prayer in the wilderness holds in the life of an Orthodox monk or nun.

I saw everything, I registered everything, I knew everything. From that day I no longer walked on the earth. My sense of smell was opened and I smelled everything, my eyes were opened and my ears were opened. I recognized things from far away. I distinguished the animals and the birds. From the sound of the call I knew if it was a blackbird or a sparrow, a finch or a nightingale, a robin or a thrush. I recognized all the birds by their song. At night and at dawn I delighted in the chorus of nightingales and blackbirds, all of them...

I became another, a new, a different person. I turned everything I saw into prayer. I referred it to myself. Why does the bird sing and glorify its Maker? I wanted to do the same. The same with the flowers: I recognized the flowers by their fragrances and I smelled them when I was half an hour away. I observed the grasses, the trees, the water, the rocks. I spoke with the rocks. The rocks had seen so much! I asked them and they told me all the secrets of Kavsokalyvia. And I was filled with emotion and contrition. I saw everything with the grace of God. I saw, but I didn't speak. I often went to the forest. I was greatly enthused by walking amidst the stones and the rushes, the thickets and the tall trees.

I fell in love with the nightingale and it inspired me

One morning I was walking alone in the virgin forest. Everything, freshened by the morning dew, was shining in the sunlight. I found myself in a gorge. I walked through it and sat on a rock. Cold water was running peacefully beside me and I was saying the prayer. Complete peace. Nothing could be heard. After a while the silence was broken by a sweet, intoxicating voice singing and praising the Creator. I looked. I couldn't discern anything. Eventually, on a branch opposite me I saw a tiny bird. It was a nightingale. I listened as the nightingale trilled unstintingly, its throat puffed out to bursting in sustained song. The microscopic little bird was stretching back its wings in order to find power to emit those sweetest of tones, and puffing out its throat to produce that exquisite voice. If only I had a cup of water to give it to drink and quench its thirst!

Tears came to my eyes — the same tears of grace that flowed so effortlessly and that I had acquired from Old Dimas. It was the second time I had experienced them.

I cannot convey to you the things I felt, the things I experienced. I have, however, revealed to you the mystery. And I thought, 'Why does

Financial report for Panagia Theotokos Ecclesiastical Retreat

It should be noted that religious institutions are not required to submit a financial report. But at the insistence of the Clerk of the Board, I am submitting one.

For the last few years, ^{since 2017} Panagia Theotokos Ecclesiastical Retreat has had:

Income: \$ 0 Expenses \$ 0

PTER holds a number of properties in Pinal and Pima Counties and places these at the disposal of various non-profit religious organizations to use for their purposes at no charge. In Pima County the Orthodox Christian Sisterhood of the Holy Unmercenaries uses three parcels owned by PTER at no charge.

PTER's properties in Pinal County are all property-tax exempt.

INTERNAL REVENUE SERVICE
P. O. BOX 2508
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date:

JUL 11 2013

PANAGIA THEOTOKOS ECCLESIASTICAL
RETREAT
C/O GARY SPIRTOS
34522 N SCOTTSDALE RD 220
SCOTTSDALE, AZ 85266

Employer Identification Number:

20-4601339

DLN:

17053143347032

Contact Person:

MRS. R. MEDLEY

ID# 52402

Contact Telephone Number:

(877) 829-5500

Accounting Period Ending:

December 31

Public Charity Status:

170(b)(1)(A)(i)

Form 990 Required:

No

Effective Date of Exemption:

December 14, 2007

Contribution Deductibility:

Yes

Addendum Applies:

No

Dear Applicant:

We are pleased to inform you that upon review of your application for tax exempt status we have determined that you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code. Contributions to you are deductible under section 170 of the Code. You are also qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Code. Because this letter could help resolve any questions regarding your exempt status, you should keep it in your permanent records.

Organizations exempt under section 501(c)(3) of the Code are further classified as either public charities or private foundations. We determined that you are a public charity under the Code section(s) listed in the heading of this letter.

Please see enclosed Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, for some helpful information about your responsibilities as an exempt organization.

Letter 947 (DO/CG)

PANAGIA THEOTOKOS ECCLESIASTICAL

We have sent a copy of this letter to your representative as indicated in your power of attorney.

Sincerely,



Kenneth Corbin
Acting Director, Exempt Organizations

Enclosure: Publication 4221-PC

Letter 947 (DO/CG)

PANAGIA THEOTOKOS ECCLESIASTICAL RETREAT TRUST

Dated 8/10/09, 2009

The PANAGIA THEOTOKOS ECCLESIASTICAL RETREAT TRUST AGREEMENT is made and entered into this 10th day of August, 2009 between GARY SPIRTOS as Settlor and GARY SPIRTOS as Trustee. GARY SPIRTOS and my successor Trustees shall be referred to herein as "the Trustee".

Settlor and various other donors have transferred property to the Trustee. This property has been donated to Settlor for the purpose of the establishment of a non-profit religious organization to provide housing and care for Orthodox Christians in need. Settlor and other donors may add additional property subsequent to the execution of this Trust. The property and all investments and reinvestments thereof and additions thereto are herein collectively referred to as the "Trust Fund" and shall be held upon the following trust:

I. Name of Trust. The name of this Trust shall be the PANAGIA THEOTOKOS ECCLESIASTICAL RETREAT TRUST, and so far as practicable, the Trustee shall conduct the activities of the Trust in that name.

II. Acceptance by Trustee. The Trustee accepts this Trust, and agrees to hold, manage and administer the Trust Fund in accordance with the terms of this Agreement.

III. Purpose. The purposes of this Trust are to devote and apply the Trust Fund and the income derived therefrom for the primary purpose of providing housing and care for Orthodox Christians in need, in particular elderly women who are poor and are in need of assistance and protection. The Trustee shall establish a place of worship on the property and

shall provide for regular services in the worship of Orthodox Christian doctrine. If the PANAGIA THEOTOKOS ECCLESIASTICAL RETREAT ceases to exist, then the purposes of this Trust shall be to devote and apply the Trust Fund and the income derived therefrom exclusively for charitable, religious, scientific, literary, or educational purposes, either directly or by contributions to organizations duly authorized to carry on charitable, religious, scientific, literary, or educational activities; provided, however, that no part of the Trust Fund shall inure to the benefit of any private shareholder or individual, and no part of the direct or indirect activities of this Trust shall consist of carrying on propaganda, or otherwise attempting to influence legislation, or of participating in, or intervening in (including the publication or distribution of statements), any political campaign on behalf of any candidate for public office. Notwithstanding any other provision, this Trust shall not conduct any activities not permitted by an organization exempt under §501(c)(3) of the Internal Revenue Code and its regulations as they now exist, or as they may be amended, or by an organization, contributions to which are deductible under §170(c)(2) of such Code and regulations as they now exist or as they may be amended. In this Trust Agreement and in any amendments to it, the term "charitable purposes" shall be limited to and shall include only religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals, within the meaning of those terms as use in §501(c)(3) of the Internal Revenue Code, or in the corresponding section of any future federal tax code.

IV. Transfers of Property to the Trust. The Trustee may receive and accept property, whether real, personal, or mixed, by way of gift, bequest, or devise, from any

person, firm, trust, or corporation, to be held, administered, and disposed of in accordance with and pursuant to the provisions of this Trust Agreement; but no gift, bequest, or devise of any such property shall be received and accepted if it is conditioned or limited in such manner as to require the disposition of the income or its principal to any person or organization other than a "charitable organization" or for other than "charitable purposes", within the meaning of such terms as defined in Articles III and V of this Trust Agreement, or as shall, in the opinion of the Trustee, jeopardize the federal income tax exemption of this Trust pursuant to §501(c)(3) of the Internal Revenue Code, or in the corresponding section of any future federal tax code.

V. Distribution of Income and Principal for Charitable Purposes. The Trustee shall apply such amounts of income or principal from the Trust Fund, at such times, in such manner, and in such amounts as the Trustee may determine, or as may be required by restricted donations, to the uses and purposes set forth in paragraph III, or they may make contributions to other charitable organizations to be used within the United States or any of its possessions. The Trustee may also make payments or distributions of all or any part of the income or principal to states, territories, or possessions of the United States, any political subdivision of any of the foregoing, or to the United States or the District of Columbia, but only for charitable purposes within the meaning of that term as defined in Article III. Income or principal derived from contributions by corporations shall be distributed by the Trustee for use solely within the United States or its possessions. For this purpose, the term "charitable organizations" shall mean a corporation, trust, or community chest, fund, or

foundation, created or organized in the United States or any possession, or under the laws of the United States, any state, the District of Columbia, or any possession of the United States, organized and operated exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals, no part of the net earnings of which inures to the benefit of any private shareholder or individual, and no substantial part of the activities of which is carrying on propaganda, or otherwise attempting to influence legislation, and which does not participate in, or intervene in (including the publishing or distributing of statements), any political campaign on behalf of any candidate for public office or in opposition to any candidate for a political office. It is intended that the organization described in this Article V shall be entitled to exemption from federal income tax under §501(c)(3) of the Internal Revenue Code, or in the corresponding section of any future federal tax code. Any other provisions of this Trust Agreement notwithstanding, the Trustee shall distribute the trust income for each taxable year at such time and in such manner as not to become subject to the tax on undistributed income imposed by § 4942 of the Internal Revenue Code of 1986, or corresponding provisions of any subsequent federal tax laws.

VI. Trustee - Number and Succession. Upon the death, resignation, or incompetency of the initial Trustee, ALEX TRIGONIS shall serve as Successor Trustee, or if he is unable or unwilling to serve, GEORGE GIANNARIS shall serve as Successor Trustee. If GEORGE GIANNARIS is unable or unwilling to serve as Successor Trustee, CHARLAMBOS GIANNARIS shall serve as Successor Trustee, or if he is unable or

unwilling to serve, CHRYSOSTOMOS GIANNARIS shall serve as Successor Trustee. If CHRYSOSTOMOS GIANNARIS is unable or unwilling to serve, RUSSELL KOCH shall serve as Successor Trustee, or if he is unable or unwilling to serve, then JOHNNY N. HELENBOLT shall appoint a Successor Trustee who has strong convictions to the purpose of the Trust. If JOHNNY N. HELENBOLT is unable to do so, then the last serving Trustee shall appoint a Successor Trustee.

Every new Trustee shall have all the powers, authority, and discretion by this instrument conferred upon the present Trustee as fully and effectively as though he or it were named by this instrument as an original Trustee.

VII. Trustee Compensation. The Trustee shall not receive compensation for the services rendered to this Trust. The Trustee shall have power and authority to incur any expense or to do any act or acts which they may consider necessary and proper to the effective administration of this Trust. The expenses of the Trustee and expenses of administration of this Trust shall first be paid each year, or provision made therefor, out of the income of the Trust before any distribution is made for any one year. No Trustee shall be required to furnish any bond or security. In no event shall any compensation ever be paid to any person after he has made a transfer of property to this Trust as a contribution.

VIII. Formation of Successor Corporation. The Trustee may, if the Trustee desires so to do, form and organize a corporation for the purposes provided for the Trust by this Agreement, such corporation to be organized under the laws of the United States, as may be determined by the Trustee; such corporation when organized to have power to administer and

control the affairs and property of the Trust, and to carry out the purposes of this Trust. Such corporation, if organized, shall be named the PANAGIA THEOTOKOS ECCLESIASTICAL RETREAT CORPORATION. Upon the creation and organization of such corporation, the Trustee is authorized to convey to such corporation all the property and assets to which the Trust may be or become entitled. It is the purpose of this provision that such corporation, if incorporated and organized as by this paragraph provided, shall take the place of the Trustee of this Trust as if named in the first instance. Such corporation, if formed, shall have the same powers and authority as are vested in the Trustee by this Agreement, subject to the same limitations and restrictions. The Trustee of this Trust shall be the incorporator of such corporation, together with such other persons as may be chosen for the purpose, and the Trustee shall constitute and act as the first Board of Directors of such corporation, together with such other persons as the Trustee may select. The application for charter, the provisions thereof, the organization, the bylaws, rules and regulations, and other provisions for the management of such corporation and its affairs and property, shall be such as the Trustee named in this Agreement, or those persons then acting as such, or a majority of them shall determine, provided, however, that such corporation shall be organized and operated so as to qualify for exemption under §501(c)(3) of the Internal Revenue Code and its Regulations as they may then exist or as they may be amended.

IX. Termination of Trust. This Trust shall be irrevocable, but may be terminated at any time by the Trustee. Upon the termination of the Trust, the Trustee shall, after paying or making provisions for payment of all the liabilities of the Trust, shall dispose of all the

assets of the Trust exclusively in such manner, or to such organization or organizations organized and operated exclusively for charitable, education, religious, or scientific purposes as shall at the time qualify as an exempt organization or organizations under §501(c)(3) of the Code, as the Trustee shall determine. Any such assets not so disposed of shall be disposed of by the Superior Court of the county in which the principal office of the Trust is then located, exclusively for charitable purposes or to such organization(s), as said court shall determine, which are organized and operated exclusively for such purposes.

X. Trustee Administrative Powers. In the administration of this Trust and of the Trust Fund, the Trustee shall have all powers and authority necessary or available to carry out the purposes of this Trust and, without limiting the generality of the foregoing, shall have the following powers and authority, all subject, however, to the condition that no power or authority shall be exercised by the Trustee in any manner or for any purpose which may not be exercised by an organization which is tax exempt or by an organization to which donations are deductible from taxable income to the extent allowed by the provisions of the Internal Revenue Code and other applicable legislation and regulations as they now exist or may hereafter be amended:

A. Additions to Trust. To receive the income, profits, rents, and proceeds of the Trust Fund.

B. Investment. To purchase, subscribe for, retain, invest, and reinvest in securities or other property wherever situated, and whether or not productive or of a wasting nature, and without any requirement for diversification as to kind or amount. The words "securities or other property" as used in this Agreement shall be deemed to include real or personal property, corporate shares, common or preferred, or any other interest in any corporation, association, investment trust, or investment company, bonds, notes, debentures,

or other evidences of indebtedness or ownership, secured or unsecured, even though the same may not be legal investments for a Trustee under the applicable laws; but securities and other property shall not be deemed to include shares or indebtedness of the Settlor unless they are donated to this Trust.

C. Power to Sell. To sell for cash or on credit, convert, redeem, exchange for other securities or other property, or otherwise dispose of any securities or other property at any time held by them.

D. Power to Deal with Real Property. To alter, repair, improve, erect buildings upon, demolish, manage, partition, mortgage, lease, exchange, grant options to lease or to buy, and sell or dispose of real property, at public or private sale, and upon such conditions and such terms as to cash and credit as they may deem advisable.

E. Claims against Trust. To pay all administration expenses of this Trust and any taxes imposed upon it, and to settle, compromise, or submit to arbitration any claims, mortgages, debts, or damages, due or owing to or from this Trust, to commence or defend suits or legal proceedings, and to represent this Trust in all suits or legal proceedings.

F. Securities Powers. To exercise any conversion privilege or subscription right available in connection with any securities or other property; to consent to the reorganization, consolidation, merger, or readjustment of the finances of any corporation, company, or association or to the sale, mortgage, pledge, or lease of the property of any corporation, company, or association any of the securities of which may at any time be held by them and to do any act, including the exercise of options, the making of agreements or subscriptions, and the payment of expenses, assessments, or subscriptions which may be deemed necessary or advisable, and to hold and retain any securities or other property which they may so acquire.

G. Vote Securities. To vote personally, or by general or limited proxy, any shares of stock, and similarly to exercise personally, or by general or by limited power of attorney, any right appurtenant to any securities or other property.

H. Borrowing. To borrow money in such amounts and upon such terms and conditions as shall be deemed advisable or proper to carry out the purpose of this Trust and to pledge any securities or other property for the repayment of any such loan.

I. Uninvested Assets. To hold part or all of the Trust Fund uninvested.

J. Employ Advisors. To employ suitable accountants, agents, counsel, and custodians, and to pay their reasonable expenses and compensation.

K. Nominee Power. To register any securities held by them in their own name, or, to the extent permitted by law, in the name of a nominee with or without the addition of words indicating that such securities are held in a fiduciary capacity, and to hold any securities unregistered or in bearer form.

L. Execute Any Instrument. To make, execute, and deliver all instruments necessary or proper for the accomplishment of the purpose of this Trust or of any of the foregoing powers, including deeds, bills of sale, transfers, leases, mortgages, security agreements, assignments, conveyances, contracts, purchase agreements, waivers, releases, and settlements.

In addition, the Trustee shall have and exercise, subject to the limitations provided, all the rights and powers incident to the ownership of all the properties, real and personal, held by them from time to time belonging to this Trust, as though Trustee was the owner of such properties.

Any other provisions of this instrument notwithstanding, the Trustee shall distribute its income for each tax year at such time and in such manner so that it will not become subject to the tax on undistributed income imposed by §4942 of the Internal Revenue Code of 1986, or corresponding provisions of any later federal tax laws. Any other provisions of this instrument notwithstanding, the Trustee shall not engage in any act of self-dealing as defined in §4941(d) of the Internal Revenue Code of 1986, or corresponding provisions of any later federal tax laws; nor retain any excess business holdings as defined in §4943(c) of the Internal Revenue Code of 1986, or corresponding provisions of any later federal tax laws; nor make any investments in a manner that would incur tax liability under §4944 of the Internal Revenue Code of 1986, or corresponding provisions of any later federal tax laws; nor make any taxable expenditures as defined in §4945(d) of the Internal Revenue

Code of 1986, or corresponding provisions of any later federal tax laws.

Notwithstanding the above, no principal or income shall be loaned, directly or indirectly, to any Trustee or to anyone else, corporate or otherwise, who has at any time made a contribution to this Trust, nor to anyone except on the basis of an adequate interest charge and with adequate security.

XI. Administrative Provisions.

A. Action by Trustee. The Trustee shall act by a vote of a majority of their number at any given time. Any instrument required to be executed by this Trust shall be valid if executed in the name of this Trust by such a majority of the Trustees. All actions of the Trustees shall be taken, either by resolution at a meeting, or by written record without a meeting. The Trustees shall appoint, from among themselves, a Secretary who shall keep a record of all actions of the Trustees. A copy of any resolution or action taken by the Trustees, certified by any one of the Trustees, may be relied upon by any person dealing with this Trust. No person shall be required to see to the application of any money, securities, or other property paid or delivered to the Trustees, or to inquire into any action, decision, or authority of the Trustees.

B. Liability of Trustee. No Trustee shall be answerable for any loss in investments that were made in good faith. No Trustee shall be liable for the acts or omissions of any other Trustee, or of any accountant, agent, counsel, or custodian selected with reasonable care. Each Trustee shall be fully protected in acting upon any instrument, certificate, or paper, believed by him to be genuine and to be signed or presented by the

proper person or persons, and no Trustee shall be under any duty to make any investigation or inquiry as to any statement contained in any such writing, but may accept the same as conclusive evidence of the truth and accuracy of the statement.

C. Modification. This Agreement may be amended or modified from time to time by the Trustee whenever necessary or advisable for the more convenient or efficient administration of this Trust or to enable the Trustee to carry out the purpose of this Trust more effectively, but no such amendment or modification shall alter the intention of the Settlor that this Trust be operated exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals, within the United States or any of its possessions, and in a manner which shall make this Trust tax exempt and the donations to it deductible from taxable income to the extent allowed by the provisions of the Internal Revenue Code and other applicable legislation and regulations as they now exist or as they may be amended. No amendment shall authorize the Trustee to conduct the affairs of this Trust in any manner or for any purpose contrary to the provisions of § 501(c)(3) of the Internal Revenue Code, or in the corresponding section of any future federal tax code. An amendment of the provisions of this paragraph XI C shall be valid only if and to the extent that such amendment further restricts the Trustee's amending power. Every amendment or modification of this Agreement shall be signed by the Trustee.

D. Construction; Intent of Settlor. It is the intention of the Settlor that any gift made by Settlor to this Trust shall qualify for an income tax charitable deduction and that any devise made by Settlor to this Trust shall qualify for an estate tax charitable deduction.

Accordingly, the provisions of this Trust Agreement shall be so construed as to carry out the intention of Settlor. Trustee is granted the power to amend the provisions herein for the sole purpose of complying with the requirements of the Internal Revenue Code and regulations issued thereunder in order to enable any gift by Settlor to this Trust to qualify for an income tax charitable deduction and any devise by Settlor to this Trust to qualify for an estate tax charitable deduction.

E. Governing Law. This Agreement is executed and delivered in the State of Arizona, the situs shall be in that state, and it shall be governed by the laws of that state.

F. Counterparts. This Agreement may be executed in counterparts and each counterpart shall be considered an original.

IN WITNESS WHEREOF, this Agreement has been executed by the Settlor and by the Trustee.

SETTLOR:

Gary Spirtos
GARY SPIRTOS

TRUSTEE:

Gary Spirtos
GARY SPIRTOS

Spirtos, Gary\Charitable Trust - Panagia

Orthodox Christian Sisterhood of the Holy Unmercenaries

2800 W. Moore Road
Tucson Arizona 85755
520-219-8889

Clerk of the Board
Administration Division
130 West Congress, 1st Floor
Tucson, AZ 85701

Dear Sir or Madam,

I am writing to ask exemption from property taxes for the year 2020 for parcel # 219-27-003D, which is owned by Panagia Theotokos Ecclesiastical Retreat (PTER), a tax-exempt non-profit 501(c)(3) trust.

This parcel is contiguous to parcel # 219-27-003B, which is owned by Orthodox Christian Sisterhood of the Holy Unmercenaries (OCSHU), a tax-exempt non-profit 501(c)(3) corporation. In the summer of 2019 the office of Minor Land Division informed us that they were treating the two non-profits – PTER and OCSHU – as one for their purposes; therefore, they told us that we would have to combine some of our parcels so that the total number of contiguous parcels would not exceed the legally allowed five parcels. These combinations were accomplished in the summer and fall of 2019.

Before the combinations, all parcels owned by these two non-profits were property tax exempt. MLD did not inform us that combining the parcels – as they required – would cause them to lose their property-tax-exempt status. As a nun not at all wise in the ways of the world, it did not occur to me to ask about that. The trustee of PTER, owner of the subject parcel, may have received tax documents for this parcel. But since OCSHU – a sisterhood of nuns of which I am both abess and president of the corporation – uses the property, he considers taxes and such to be my concern, and so the matter slipped through the cracks in 2020.

In 2021 I applied for property tax exemption for this parcel and it was granted.

In this packet, I am enclosing all required documents to request property tax exemption for parcel 219-27-003D for the year 2020. I have not enclosed a financial report as I understand that this is not required for religious organizations; if I am mistaken please inform and I will supply one.

Thank you for your kind consideration.



Alison Morgan, President
Orthodox Christian Sisterhood of the Holy Unmercenaries

FED 02 22 2019 04 03 17 C CLK OF DD

MM

NON-PROFIT AND RELIGIOUS ORGANIZATIONS
Property Tax Information and Questionnaire form

QUESTIONNAIRE FOR PROPERTY TAX EXEMPTION
ALL QUESTIONS MUST BE ANSWERED TO BE CONSIDERED FOR EXEMPTION

1. Name & Address of Organization:

Panagia Theotokos Ecclesiastical Retreat Trust
Attn: Alex Trigonis Trustee
26617 E Desert Hills Rd, FLORENCE AZ 85132-9588

2. Under which section of Title 42, Chapter 11, Article 3 does your organization claim exemption? 42-11109

(Arizona Revised Statutes can be found at:)

3. Are there any type of business activities such as snack bars, cafés or restaurants operating on the premises? Yes No

4. Is the organization exempt from Federal and/or State income taxes?

Yes No

5. Is the Organization a 501 (C)? Yes which type Non-profit Trust . No

6. Claimant is: Owner/Operator Owner only Operator only

7. Exemption is claimed on:

All land Buildings & Improvements Personal Property

8. Is any portion of the property used as a place of residence? Yes No

If yes, state number of individuals occupying the premises and the duration of the occupancy. There is one nun and one novice living on the premises

9. Does applicant receive any income? (other than free will offerings in connection with this property) Yes No

10. Is any portion of the property being leased or rented to a non-profit and/or a for-profit organization(s)? Yes No . If yes, please list the name(s) of the organization(s) _____

11. List date of occupancy: Month 12 Day 08 Year 08

AFFIDAVIT FOR ORGANIZATIONAL TAX EXEMPTION

Pursuant to A.R.S. §§ 42-11101 through 42-11155

ORGANIZATION NAME: Paragia Theotokos
Ecclesiastical Retreat

APPLICANT MAILING ADDRESS:

attn.: Alex Trigonis, Trustee
 26617 E Desert Hills Rd.
 Florence AZ 85132-9588

Applicant Address change	Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>
CONTACT INFORMATION (Address if different than Applicant)		
Name: <u>Alison Morgan</u>		
Address: <u>2800 W. Moore Rd</u>		
City: <u>Tucson</u>	State: <u>AZ</u>	Zip: <u>85755</u>
Telephone # for Applicant: <u>805-450-1108</u>		
Telephone # for Contact: <u>520-589-3359</u>		
Email: <u>Sisterpelagia@gmail.com</u>		
Web Address: <u>_____</u>		
Note: _____		

(A) EXEMPTION STATUTE: <u>42-11109</u>		
501:	YES <input checked="" type="checkbox"/>	NO <input type="checkbox"/>
TYPE OF 501 STATUS: <u>501(c)(3)</u>		
Type of Organization: <u>Non-profit Trust</u>		
MVD Certificate:	YES <input type="checkbox"/>	NO <input type="checkbox"/>
Requesting New Property? See Reverse Side.		

NOTE: SIGNATURE MUST BE NOTARIZED OR SIGNED IN THE PRESENCE OF ASSESSOR'S OFFICE PERSONNEL & ALL FIELDS MUST BE COMPLETED. AFFIDAVIT MUST BE RETURNED BY MARCH 1, 2022.

(B) PROPERTY LIST	(C) LIST USAGE
<u>Parcel 219-27-003D</u>	<u>One nun and one novice</u>
<u>Small building on said parcel</u>	<u>live in this building;</u>
	<u>it contains also two</u>
	<u>workshops where the</u>
	<u>Sisters practice the</u>
	<u>sacred art of</u>
	<u>Orthodox Christian</u>
	<u>iconography.</u>

STATE OF AZ / PIMA COUNTY

I HERE CERTIFY THAT I HAVE READ OVER THE FOREGOING FACTS BEFORE SUBSCRIBING MY NAME HERETO AND THAT ALL MATTERS HEREIN STATED ARE TRUE TO THE BEST OF MY KNOWLEDGE.

X _____
 PROPERTY OWNER / AGENT DATE

X _____
 DEPUTY ASSESSOR / NOTARY COMMISSION EXPIRES

Letter of specific intent

Parcel No. 219-27-003D

This parcel is contiguous to Parcel No. 219-27-003B, which is owned by Orthodox Christian Sisterhood of the Holy Unmercenaries, a tax-exempt non-profit 501(c)(3) corporation. In the summer of 2019 the Pima County office of Minor Land Division informed us that they were treating the two non-profit organizations – Panagia Theotokos Ecclesiastical Retreat and Orthodox Christian Sisterhood of the Holy Unmercenaries – as one for their purposes; therefore, they told us, we would have to combine some of our parcels so that the total number of contiguous parcels owned by these two organizations would not be more than the legally allowed five parcels. These combinations were accomplished in the late summer and early fall of 2019. It is to be noted that before the combinations all of the parcels were property tax exempt.

Orthodox Christian Sisterhood of the Holy Unmercenaries is a women's monastery (convent) OF THE Orthodox Church. The Sisterhood consists of 12 nuns and novices. As recognized by MLD, Panagia Theotokos Ecclesiastical Retreat and Orthodox Christian Sisterhood of the Holy Unmercenaries work cooperatively, and the land owned by Panagia Theotokos Ecclesiastical Retreat plays a vital role in the functioning of Orthodox Christian Sisterhood of the Holy Unmercenaries.

The religious community (monastery/convent) of the Holy Unmercenaries consists at this time of 12 nuns and novices. One nun and one novice live in the building on the subject parcel; in addition, there are two workshops in the building in which the sisters practice the Orthodox sacred art of iconography. The vacant land around the building is used by all the sisters of the community for private prayer, contemplation and quiet time alone with God.

The applicable exemption statute is as follows:

A.R.S. 42-11109. Exemption for religious property; affidavit

A. Property or buildings that are used or held primarily for religious worship, including land, improvements, furniture and equipment, are exempt from taxation if the property is not used or held for profit.

This statute imposes two conditions for exemption: first, that "property or buildings,... including land" must be "used or held primarily for religious worship," and, second, that "the property is not used or held for profit." It should be noted that the statute refers to "property or buildings", not to "property and buildings."

In determining whether the subject property fulfills these two conditions it will be useful first to consider how the monastery's activities and the life of the inhabitants (monks or nuns; in this case, nuns) differ from the activities of a traditional parish church and the lives of such a parish church's members. Quiet contemplation and prayer is essential to the monastic life, as the word "monastic" comes from the Greek word "monazein", which means "to be alone." Solitary prayer is an integral part of the monastic life. The nuns here value the quiet, solitude, and serenity of our environment. They have dedicated their lives to Christ with lifelong vows (celibacy, non-accumulation of wealth, and obedience) and live a life of prayer and contemplation. To put the matter succinctly, for a traditional parish church, the building is the place of worship where the members gather at certain specific times for worship services. In the monastery, our entire life is a life of prayer and worship of God, carried out both in formal worship services held at set times in our church buildings and at all other times and places through the practice of unceasing prayer. The entire grounds of the monastery is considered

hallowed ground and a place of prayer, worship and communion with God. This cannot be limited only to the buildings where we live and have formal worship services. Thus, the land in question fulfills the first requirement for tax exemption, namely, that it is “property or buildings that are used or held primarily for religious worship, including land”.

The second requirement – that the land not be held for profit – can be answered more simply. Our property is being held as raw land intentionally for religious purposes. There are no other uses for these properties and there are no plans for construction, renting, leasing, or development of the land as this would defeat the whole purpose of having undeveloped land where one can go to be alone in contemplation and prayer without any worldly trappings or distractions. This is not a situation where the monastery owns the land for some financial gain.

1) COURT CASE: TUCSON BOTANICAL GARDENS, INC. VS. PIMA COUNTY

In this case, Pima County held that Tucson Botanical Gardens lost its right to claim exemption on the gift shop and certain meeting areas because it used these spaces, on occasion, for non-exempt purposes. The Court disagreed, stating that “as long as the taxpayer’s principal or primary use of its property is for the designated exempt purpose, the taxpayer is entitled to the exemption notwithstanding its occasional or incidental use of its property for other uses.

The Court held that, to be exempt from taxation, property does not need to be held exclusively for exempt purposes, but only primarily. In our case the property is held exclusively for exempt religious purposes.

2) COURT CASE: KUNES VS. MESA STAKE OF CHURCH OF JESUS CHRIST OF LATTER-DAY SAINTS

In *Kunes vs. Mesa Stake of the Church of Jesus Christ of Latter-Day Saints*, 17 Ariz. App 451, 498 P.2d 525 (1972), a church owned a farm, the proceeds of which went to the church. The Court held that this farmland was not exempt from property taxation.

The Court held that “the true use of the property itself and not the use of the proceeds or income is decisive as to whether an exemption is to be given.” In our case, the property is not income-producing; it is held solely for religious purposes.

The Court went on further to say, “we think, therefore, that the ‘charitable institutions’ referred to in section 3066 (predecessor to A.R.S. 42-271) above quoted are physical property or buildings, whose principal use is for the relief of indigent or afflicted, when such property is not used or held for profit, and not the institutions themselves, even though charitable in their nature, which may or may not hold certain of their property as exempt” [quoting from *Conrad v. County of Maricopa*, 40 Ariz. 390. 12 P.2d 613 (1932)]. Again, the subject property is not held for profit but its exclusive use is for religious contemplation and prayer.

3) COURT CASE: HILLMAN V. FLAGSTAFF COMMUNITY HOSPITAL

In *Hillman v. Flagstaff Community Hospital*, 123 Ariz. 127, 59S P.2d 105 (App. Div. 1, 1979), an exempt hospital owned two vacant lots two blocks from the hospital and held the land for future expansion and development. The Court held that the two lots constituted “land appurtenant” to the hospital, and, therefore, qualified for charitable tax exemption. The Court suggests that whether or not the property is “appurtenant” is not the issue – the central issue is whether the vacant property is held for a use which is 1) not for profit and 2) not inconsistent with the use of the main exempt property. That the hospital did not have specific plans for the property did not defeat the exemption.

In the present case, the land is used solely for religious purposes. Had we merely held the land for some unspecified future expansion or use not inconsistent with our religious mission, then under *Hillman* the land would be exempt from property tax. However, this case is stronger than that of the taxpayer in *Hillman* because Orthodox Christian Sisterhood now uses and specifically plans to use the land for religious purposes only.

①

This is the first of three documents demonstrating our need and intention to maintain our vacant parcels as undeveloped, raw land for the purpose of solitary prayer and worship. January 30, 2022

To Whom it May Concern:

My name is Sister Anastasia Theodoropoulos and I am a member of the Orthodox Christian Sisterhood of the Holy Unmercenaries. I walk while praying for 90 minutes every day while I pray the Jesus Prayer on my prayer rope. The Jesus Prayer is an Orthodox prayer that a Christian repeats. The words are "Lord Jesus Christ have mercy on me." I walk on the raw, vacant land of our property because it is not populated and I never run into other people or sisters who could distract my prayer. In order for prayer to be pure it has to be undistracted. That means avoiding contact with other people altogether.

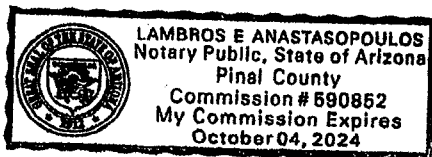
I walk and pray in nature and it unites me with God. I am blessed that we have enough property that I can actually walk in nature and pray for a full hour and a half without distraction. Untouched nature also helps my prayer as it helps me to focus my mind on God. It is a tradition in the Orthodox Church to walk in the forests and pray the Jesus Prayer. Lacking a forest, the Sonoran Desert serves the same purpose for me and unites me with all of the Orthodox Christians in history who prayed in nature.

This prayer walk is part of a greater time that I devote to prayer on a daily basis. In the Orthodox church monastics pray the Jesus Prayer often for hours at a time. Part of the prayer is said inside and for many monastics the rest of the prayer rule is said outdoors in a place without any distractions. The fact that our property does not have any walking paths or benches (where sisters can congregate and start distracting conversations) is truly a blessing for the part of the prayer rule that I can say outdoors in nature.

In closing, I would like to repeat that prayer in nature brings one closer to God and it is only helpful if one can be completely alone in nature that is untouched by human beings and free of any human contact.

Sincerely,

Anastasia Theodoropoulos
Sister Anastasia Theodoropoulos



STATE OF: Arizona COUNTY OF: Pinal

This instrument was acknowledged before me this

30th day of January, 2022

by Sister Anastasia Theodoropoulos

Lambros E. Anastasopoulos

Notary Public (signature)

This is taken from an account written by our spiritual guide and teacher about his early years in the monastic life. He emphasized the value of solitary prayer and often walked the vacant areas of our monastery.

My Life with Elder Joseph (co-founder of our 411 monastery) had evidence that through his prayer, his pure life, and his humility, he was—humanly speaking—infallible in his experience. I could see that he had tried all the ascetical struggles and had experienced their difficulties and their fruits. He had walked along the path of asceticism thousands of times, and thus he knew what to expect every inch of the way. Therefore, my absolute trust in him was natural.

of our property to pray by himself.

→ time of private prayer

The Delight of Vigil

DURING OUR VIGIL the foxes, jackals, and nightingales kept us company with their howling and singing. How wonderful it was to be out there with them in complete solitude in the wilderness! Free of cares I would pray with my prayer-rope, do my prostrations, meditate on luminous contemplations. Then I could go back in my cell, light my kerosene lamp, and read a few chapters of St. Isaac's *Ascetical Homilies*.

Throughout the day as we were working hard, I would look forward to when night would fall so that I could do my vigil. The absolute stillness of the night was our favorite time. St. Isaac the Syrian says that stillness, by itself, is sufficient to comfort the soul. How much more so it comforts the soul when grace also visits! Then the nous ascends straight up to heaven. For those in the desert, life is blessed, in that they soar with divine love.¹⁶⁴

I would gaze at the stars, and my nous would ascend. It would pass the first heaven, the second heaven, the third heaven, and then reach the throne of God, where you bow down and your soul cries out, "Most sweet Jesus, my dear, sweet Jesus! Jesus, my sweet love!" With this disposition of love, how can your thoughts go down to base things, since you are entirely attracted to things above? How can you start thinking bad things about other people? It is impossible.

- This is a quote from the liturgical services of the Orthodox Church.

Even in our formal services the importance of solitary prayer in the wilderness is stressed.

③

This is an excerpt from the writings of Saint Porphyrios, a recent (died 1991) and recently canonized Saint of the Orthodox Church, who is known and loved by Orthodox Christians throughout the world.

This excerpt also emphasizes the importance of solitary prayer in the wilderness in the life of an Orthodox monk or nun.

I saw everything, I registered everything, I knew everything. From my eye I no longer walked on the earth. My sense of smell was opened and I smelled everything, my eyes were opened and my ears were opened. I recognized things from far away. I distinguished the animals and the birds. From the sound of the call I knew if it was a blackbird or a sparrow, a finch or a nightingale, a robin or a thrush. I recognized all the birds by their song. At night and at dawn I delighted in the chorus of nightingales and blackbirds, all of them...

I became another, a new, a different person. I turned everything I saw into prayer. I referred it to myself. Why does the bird sing and glorify its Maker? I wanted to do the same. The same with the flowers: I recognized the flowers by their fragrances and I smelled them when I was half an hour away. I observed the grasses, the trees, the water, the rocks. I spoke with the rocks. The rocks had seen so much! I asked them and they told me all the secrets of Kavsokalyvia. And I was filled with emotion and contrition. I saw everything with the grace of God. I saw, but I didn't speak. I often went to the forest. I was greatly enthused by walking amidst the stones and the rushes, the thickets and the tall trees.

I fell in love with the nightingale and it inspired me

One morning I was walking alone in the virgin forest. Everything, freshened by the morning dew, was shining in the sunlight. I found myself in a gorge. I walked through it and sat on a rock. Cold water was running peacefully beside me and I was saying the prayer. Complete peace. Nothing could be heard. After a while the silence was broken by a sweet, intoxicating voice singing and praising the Creator. I looked. I couldn't discern anything. Eventually, on a branch opposite me I saw a tiny bird. It was a nightingale. I listened as the nightingale trilled unstintingly, its throat puffed out to bursting in sustained song. The microscopic little bird was stretching back its wings in order to find power to emit those sweetest of tones, and puffing out its throat to produce that exquisite voice. If only I had a cup of water to give it to drink and quench its thirst!

Tears came to my eyes — the same tears of grace that flowed so effortlessly and that I had acquired from Old Dimas. It was the second time I had experienced them.

I cannot convey to you the things I felt, the things I experienced. I have, however, revealed to you the mystery. And I thought, 'Why does

this tiny nightingale produce these sounds? Why does it trill like that? Why is it singing that exquisite song? Why, why, why... why is it bursting its throat? Why, why, for what reason? Is it waiting for someone to praise it? Certainly not. No one there will do that.' So I philosophized to myself. This sensitivity I acquired after the experience with Old Dimas. Previously I didn't have it. What did that nightingale not tell me! And how much did I say to it in silence: 'Little nightingale, who told you that I would pass by here? No one comes here. It's such an out-of-the-way place. How marvelously you unceasingly carry on your duty, your prayer to God! How much you tell me, and how much you teach me, little nightingale! My God, how I am moved. With your warbling, dear nightingale, you show me how to hymn God, you teach me a thousand things, beyond number...'

My poor health does not allow me to narrate all this to you as I feel it. A whole book could be written about it. I loved that nightingale very much. I loved it and it inspired me. I thought, 'Why it and not me? Why does it hide from the world and not me?' And the thought entered into my mind that I must leave, I must lose myself, I must cease to exist. I said to myself, 'Why? Did it have an audience? Did it know I was there and could hear it? Who heard it as it was bursting its throat in song? Why did it go to such a hidden location? But what about of all these little nightingales in the middle of the thick forest, in the ravines, night and day, at sunset and sunrise? Who heard their throat-bursting song? Why did they go to such secret places? Why did they puff out their throats to bursting?' The purpose was worship, to sing to their Creator, to worship God. That's how I explained it.

I regarded all of them as angels of God, little birds that glorified God the Creator of all and no one heard them. Yes, believe me, they hid themselves so that no one would hear them. They weren't interested in being heard; but there in solitude, in peace, in the wilderness, in silence, they longed to be heard, but by whom? None other than by the Maker of everything, the Creator of all, by Him who gave them life and breath and voice. You will ask, 'Did they have consciousness?' What am I to say? I don't know if they did it consciously or not. I don't know. These, after all, are birds. It may be, as Holy Scripture says, that today they live and tomorrow exist no more. We mustn't think differently from what Holy Scripture says. God may present to us that all these were angels of God. We don't know about these things. At all events they hid themselves so that no one would hear their doxology.

So it is also for the monks there on the Holy Mountain; their life is

unknown. You live with your elder and you love him. Prostrations and ascetic struggles are all part of daily life, but you don't remember them, nor does anyone ask about you, 'Who is he?' You live Christ; you belong to Christ. You live with everything and you live God, in whom all things live and move — in whom and through whom... you enter into the uncreated Church and live there unknown. And although you devote yourself in prayer to your fellow men, you remain unknown to all men, and perhaps they will never know you. Cf. Acts 17:28

I got it into my head to leave for the desert, alone with God alone

I got it into my head to leave, to ask my elder for his blessing and a sack of dry biscuit and to disappear to praise and glorify God unceasingly. But I thought, 'Where will I go? I still haven't learned my handicraft properly.' They still hadn't taught me. Perhaps they were afraid I would leave. That was a widespread fear on the Holy Mountain. They wouldn't teach novices how to complete their handicraft so that they wouldn't leave. Because for a monk to know a craft means freedom, since he then has a way of buying his biscuit.

So this idea got into my head to leave for the desert, alone with God alone. Selflessly. Without pride, without egotism, without vanity, without, without, without... Do you believe it? That's where my ideal of selflessness came from. A number of ascetics who disappeared into the desert achieved this purity, this perfection. They sought neither the world nor anything at all... They dissolved in tears before God and prayed for the Church. They all were concerned first for the world and the Church and after that for themselves.

So, as I said, the aim of the nightingale became stuck in my head. What is his aim in bursting his throat in song in the wilderness? Worship, praise and doxology directed to God the Creator. So why should I not go into the wilderness to worship God in silence, lost to the world and the society of men? Is there anything more perfect? All these ideas I had derived from the nightingale. I dreamt up such plans! How I would go into the wilderness, how I would live joyfully, how I would die! I would eat wild herbs, I would do this and that! I would go as an unknown ragged beggar to some monastery to ask for a rusk of bread and I would eat it without saying who I am and where I stay. I made up a whole scenario. It was my secret.

I returned to my cell filled with all these emotions and dreams. I confessed them to the elder. The elder smiled. 'Deception!' he said. 'Get

Financial Report for Paragia Theotokos Ecclesiastical Retreat.

It should be noted that religious institutions are not required to submit a financial statement. However, at the insistence of the Clerk of the Board I am submitting this.

Since the end of 2017, Paragia Theotokos Ecclesiastical Retreat (PTER) has had:

Income \$ 0

Expenses \$ 0

PTER holds properties in Pima and Pinal Counties which it places, free of charge, at the disposal of various religious institutions to use for their own purposes. Orthodox Christian Sisterhood of the Holy Unmercenaries uses three parcels owned by PTER in Pima County.

All the parcels owned by PTER in Pinal County are property-tax exempt.

INTERNAL REVENUE SERVICE
P. O. BOX 2508
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date:

JUL 11 2013

PANAGIA THEOTOKOS ECCLESIASTICAL
RETREAT
C/O GARY SPIRTOS
34522 N SCOTTSDLE RD 220
SCOTTSDALE, AZ 85266

Employer Identification Number:

20-4601339

DLN:

17053143347032

Contact Person:

MRS. R. MEDLEY

ID# 52402

Contact Telephone Number:

(877) 829-5500

Accounting Period Ending:

December 31

Public Charity Status:

170(b)(1)(A)(i)

Form 990 Required:

No

Effective Date of Exemption:

December 14, 2007

Contribution Deductibility:

Yes

Addendum Applies:

No

Dear Applicant:

We are pleased to inform you that upon review of your application for tax exempt status we have determined that you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code. Contributions to you are deductible under section 170 of the Code. You are also qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Code. Because this letter could help resolve any questions regarding your exempt status, you should keep it in your permanent records.

Organizations exempt under section 501(c)(3) of the Code are further classified as either public charities or private foundations. We determined that you are a public charity under the Code section(s) listed in the heading of this letter.

Please see enclosed Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, for some helpful information about your responsibilities as an exempt organization.

Letter 947 (DO/CG)

PANAGIA THEOTOKOS ECCLESIASTICAL

We have sent a copy of this letter to your representative as indicated in your power of attorney.

Sincerely,



Kenneth Corbin
Acting Director, Exempt Organizations

Enclosure: Publication 4221-PC

Letter 947 (DO/CG)

PANAGIA THEOTOKOS ECCLESIASTICAL RETREAT TRUST

Dated 8/10/09, 2009

The PANAGIA THEOTOKOS ECCLESIASTICAL RETREAT TRUST AGREEMENT is made and entered into this 10th day of August, 2009 between GARY SPIRTOS as Settlor and GARY SPIRTOS as Trustee. GARY SPIRTOS and my successor Trustees shall be referred to herein as "the Trustee".

Settlor and various other donors have transferred property to the Trustee. This property has been donated to Settlor for the purpose of the establishment of a non-profit religious organization to provide housing and care for Orthodox Christians in need. Settlor and other donors may add additional property subsequent to the execution of this Trust. The property and all investments and reinvestments thereof and additions thereto are herein collectively referred to as the "Trust Fund" and shall be held upon the following trust:

I. Name of Trust. The name of this Trust shall be the PANAGIA THEOTOKOS ECCLESIASTICAL RETREAT TRUST, and so far as practicable, the Trustee shall conduct the activities of the Trust in that name.

II. Acceptance by Trustee. The Trustee accepts this Trust, and agrees to hold, manage and administer the Trust Fund in accordance with the terms of this Agreement.

III. Purpose. The purposes of this Trust are to devote and apply the Trust Fund and the income derived therefrom for the primary purpose of providing housing and care for Orthodox Christians in need, in particular elderly women who are poor and are in need of assistance and protection. The Trustee shall establish a place of worship on the property and

shall provide for regular services in the worship of Orthodox Christian doctrine. If the PANAGIA THEOTOKOS ECCLESIASTICAL RETREAT ceases to exist, then the purposes of this Trust shall be to devote and apply the Trust Fund and the income derived therefrom exclusively for charitable, religious, scientific, literary, or educational purposes, either directly or by contributions to organizations duly authorized to carry on charitable, religious, scientific, literary, or educational activities; provided, however, that no part of the Trust Fund shall inure to the benefit of any private shareholder or individual, and no part of the direct or indirect activities of this Trust shall consist of carrying on propaganda, or otherwise attempting to influence legislation, or of participating in, or intervening in (including the publication or distribution of statements), any political campaign on behalf of any candidate for public office. Notwithstanding any other provision, this Trust shall not conduct any activities not permitted by an organization exempt under §501(c)(3) of the Internal Revenue Code and its regulations as they now exist, or as they may be amended, or by an organization, contributions to which are deductible under §170(c)(2) of such Code and regulations as they now exist or as they may be amended. In this Trust Agreement and in any amendments to it, the term "charitable purposes" shall be limited to and shall include only religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals, within the meaning of those terms as use in §501(c)(3) of the Internal Revenue Code, or in the corresponding section of any future federal tax code.

IV. Transfers of Property to the Trust. The Trustee may receive and accept property, whether real, personal, or mixed, by way of gift, bequest, or devise, from any

person, firm, trust, or corporation, to be held, administered, and disposed of in accordance with and pursuant to the provisions of this Trust Agreement; but no gift, bequest, or devise of any such property shall be received and accepted if it is conditioned or limited in such manner as to require the disposition of the income or its principal to any person or organization other than a "charitable organization" or for other than "charitable purposes", within the meaning of such terms as defined in Articles III and V of this Trust Agreement, or as shall, in the opinion of the Trustee, jeopardize the federal income tax exemption of this Trust pursuant to §501(c)(3) of the Internal Revenue Code, or in the corresponding section of any future federal tax code.

V. Distribution of Income and Principal for Charitable Purposes. The Trustee shall apply such amounts of income or principal from the Trust Fund, at such times, in such manner, and in such amounts as the Trustee may determine, or as may be required by restricted donations, to the uses and purposes set forth in paragraph III, or they may make contributions to other charitable organizations to be used within the United States or any of its possessions. The Trustee may also make payments or distributions of all or any part of the income or principal to states, territories, or possessions of the United States, any political subdivision of any of the foregoing, or to the United States or the District of Columbia, but only for charitable purposes within the meaning of that term as defined in Article III. Income or principal derived from contributions by corporations shall be distributed by the Trustee for use solely within the United States or its possessions. For this purpose, the term "charitable organizations" shall mean a corporation, trust, or community chest, fund, or

foundation, created or organized in the United States or any possession, or under the laws of the United States, any state, the District of Columbia, or any possession of the United States, organized and operated exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals, no part of the net earnings of which inures to the benefit of any private shareholder or individual, and no substantial part of the activities of which is carrying on propaganda, or otherwise attempting to influence legislation, and which does not participate in, or intervene in (including the publishing or distributing of statements), any political campaign on behalf of any candidate for public office or in opposition to any candidate for a political office. It is intended that the organization described in this Article V shall be entitled to exemption from federal income tax under §501(c)(3) of the Internal Revenue Code, or in the corresponding section of any future federal tax code. Any other provisions of this Trust Agreement notwithstanding, the Trustee shall distribute the trust income for each taxable year at such time and in such manner as not to become subject to the tax on undistributed income imposed by § 4942 of the Internal Revenue Code of 1986, or corresponding provisions of any subsequent federal tax laws.

VI. Trustee - Number and Succession. Upon the death, resignation, or incompetency of the initial Trustee, ALEX TRIGONIS shall serve as Successor Trustee, or if he is unable or unwilling to serve, GEORGE GIANNARIS shall serve as Successor Trustee. If GEORGE GIANNARIS is unable or unwilling to serve as Successor Trustee, CHARLAMBOS GIANNARIS shall serve as Successor Trustee, or if he is unable or

unwilling to serve, CHRYSOSTOMOS GIANNARIS shall serve as Successor Trustee. If CHRYSOSTOMOS GIANNARIS is unable or unwilling to serve, RUSSELL KOCH shall serve as Successor Trustee, or if he is unable or unwilling to serve, then JOHNNY N. HELENBOLT shall appoint a Successor Trustee who has strong convictions to the purpose of the Trust. If JOHNNY N. HELENBOLT is unable to do so, then the last serving Trustee shall appoint a Successor Trustee.

Every new Trustee shall have all the powers, authority, and discretion by this instrument conferred upon the present Trustee as fully and effectively as though he or it were named by this instrument as an original Trustee.

VII. Trustee Compensation. The Trustee shall not receive compensation for the services rendered to this Trust. The Trustee shall have power and authority to incur any expense or to do any act or acts which they may consider necessary and proper to the effective administration of this Trust. The expenses of the Trustee and expenses of administration of this Trust shall first be paid each year, or provision made therefor, out of the income of the Trust before any distribution is made for any one year. No Trustee shall be required to furnish any bond or security. In no event shall any compensation ever be paid to any person after he has made a transfer of property to this Trust as a contribution.

VIII. Formation of Successor Corporation. The Trustee may, if the Trustee desires so to do, form and organize a corporation for the purposes provided for the Trust by this Agreement, such corporation to be organized under the laws of the United States, as may be determined by the Trustee; such corporation when organized to have power to administer and

control the affairs and property of the Trust, and to carry out the purposes of this Trust. Such corporation, if organized, shall be named the PANAGIA THEOTOKOS ECCLESIASTICAL RETREAT CORPORATION. Upon the creation and organization of such corporation, the Trustee is authorized to convey to such corporation all the property and assets to which the Trust may be or become entitled. It is the purpose of this provision that such corporation, if incorporated and organized as by this paragraph provided, shall take the place of the Trustee of this Trust as if named in the first instance. Such corporation, if formed, shall have the same powers and authority as are vested in the Trustee by this Agreement, subject to the same limitations and restrictions. The Trustee of this Trust shall be the incorporator of such corporation, together with such other persons as may be chosen for the purpose, and the Trustee shall constitute and act as the first Board of Directors of such corporation, together with such other persons as the Trustee may select. The application for charter, the provisions thereof, the organization, the bylaws, rules and regulations, and other provisions for the management of such corporation and its affairs and property, shall be such as the Trustee named in this Agreement, or those persons then acting as such, or a majority of them shall determine, provided, however, that such corporation shall be organized and operated so as to qualify for exemption under §501(c)(3) of the Internal Revenue Code and its Regulations as they may then exist or as they may be amended.

IX. Termination of Trust. This Trust shall be irrevocable, but may be terminated at any time by the Trustee. Upon the termination of the Trust, the Trustee shall, after paying or making provisions for payment of all the liabilities of the Trust, shall dispose of all the

assets of the Trust exclusively in such manner, or to such organization or organizations organized and operated exclusively for charitable, education, religious, or scientific purposes as shall at the time qualify as an exempt organization or organizations under §501(c)(3) of the Code, as the Trustee shall determine. Any such assets not so disposed of shall be disposed of by the Superior Court of the county in which the principal office of the Trust is then located, exclusively for charitable purposes or to such organization(s), as said court shall determine, which are organized and operated exclusively for such purposes.

X. Trustee Administrative Powers. In the administration of this Trust and of the Trust Fund, the Trustee shall have all powers and authority necessary or available to carry out the purposes of this Trust and, without limiting the generality of the foregoing, shall have the following powers and authority, all subject, however, to the condition that no power or authority shall be exercised by the Trustee in any manner or for any purpose which may not be exercised by an organization which is tax exempt or by an organization to which donations are deductible from taxable income to the extent allowed by the provisions of the Internal Revenue Code and other applicable legislation and regulations as they now exist or may hereafter be amended:

A. Additions to Trust. To receive the income, profits, rents, and proceeds of the Trust Fund.

B. Investment. To purchase, subscribe for, retain, invest, and reinvest in securities or other property wherever situated, and whether or not productive or of a wasting nature, and without any requirement for diversification as to kind or amount. The words "securities or other property" as used in this Agreement shall be deemed to include real or personal property, corporate shares, common or preferred, or any other interest in any corporation, association, investment trust, or investment company, bonds, notes, debentures,

or other evidences of indebtedness or ownership, secured or unsecured, even though the same may not be legal investments for a Trustee under the applicable laws; but securities and other property shall not be deemed to include shares or indebtedness of the Settlor unless they are donated to this Trust.

C. Power to Sell. To sell for cash or on credit, convert, redeem, exchange for other securities or other property, or otherwise dispose of any securities or other property at any time held by them.

D. Power to Deal with Real Property. To alter, repair, improve, erect buildings upon, demolish, manage, partition, mortgage, lease, exchange, grant options to lease or to buy, and sell or dispose of real property, at public or private sale, and upon such conditions and such terms as to cash and credit as they may deem advisable.

E. Claims against Trust. To pay all administration expenses of this Trust and any taxes imposed upon it, and to settle, compromise, or submit to arbitration any claims, mortgages, debts, or damages, due or owing to or from this Trust, to commence or defend suits or legal proceedings, and to represent this Trust in all suits or legal proceedings.

F. Securities Powers. To exercise any conversion privilege or subscription right available in connection with any securities or other property; to consent to the reorganization, consolidation, merger, or readjustment of the finances of any corporation, company, or association or to the sale, mortgage, pledge, or lease of the property of any corporation, company, or association any of the securities of which may at any time be held by them and to do any act, including the exercise of options, the making of agreements or subscriptions, and the payment of expenses, assessments, or subscriptions which may be deemed necessary or advisable, and to hold and retain any securities or other property which they may so acquire.

G. Vote Securities. To vote personally, or by general or limited proxy, any shares of stock, and similarly to exercise personally, or by general or by limited power of attorney, any right appurtenant to any securities or other property.

H. Borrowing. To borrow money in such amounts and upon such terms and conditions as shall be deemed advisable or proper to carry out the purpose of this Trust and to pledge any securities or other property for the repayment of any such loan.

I. Uninvested Assets. To hold part or all of the Trust Fund uninvested.

J. Employ Advisors. To employ suitable accountants, agents, counsel, and custodians, and to pay their reasonable expenses and compensation.

K. Nominee Power. To register any securities held by them in their own name, or, to the extent permitted by law, in the name of a nominee with or without the addition of words indicating that such securities are held in a fiduciary capacity, and to hold any securities unregistered or in bearer form.

L. Execute Any Instrument. To make, execute, and deliver all instruments necessary or proper for the accomplishment of the purpose of this Trust or of any of the foregoing powers, including deeds, bills of sale, transfers, leases, mortgages, security agreements, assignments, conveyances, contracts, purchase agreements, waivers, releases, and settlements.

In addition, the Trustee shall have and exercise, subject to the limitations provided, all the rights and powers incident to the ownership of all the properties, real and personal, held by them from time to time belonging to this Trust, as though Trustee was the owner of such properties.

Any other provisions of this instrument notwithstanding, the Trustee shall distribute its income for each tax year at such time and in such manner so that it will not become subject to the tax on undistributed income imposed by §4942 of the Internal Revenue Code of 1986, or corresponding provisions of any later federal tax laws. Any other provisions of this instrument notwithstanding, the Trustee shall not engage in any act of self-dealing as defined in §4941(d) of the Internal Revenue Code of 1986, or corresponding provisions of any later federal tax laws; nor retain any excess business holdings as defined in §4943(c) of the Internal Revenue Code of 1986, or corresponding provisions of any later federal tax laws; nor make any investments in a manner that would incur tax liability under §4944 of the Internal Revenue Code of 1986, or corresponding provisions of any later federal tax laws; nor make any taxable expenditures as defined in §4945(d) of the Internal Revenue

Code of 1986, or corresponding provisions of any later federal tax laws.

Notwithstanding the above, no principal or income shall be loaned, directly or indirectly, to any Trustee or to anyone else, corporate or otherwise, who has at any time made a contribution to this Trust, nor to anyone except on the basis of an adequate interest charge and with adequate security.

XI. Administrative Provisions.

A. Action by Trustee. The Trustee shall act by a vote of a majority of their number at any given time. Any instrument required to be executed by this Trust shall be valid if executed in the name of this Trust by such a majority of the Trustees. All actions of the Trustees shall be taken, either by resolution at a meeting, or by written record without a meeting. The Trustees shall appoint, from among themselves, a Secretary who shall keep a record of all actions of the Trustees. A copy of any resolution or action taken by the Trustees, certified by any one of the Trustees, may be relied upon by any person dealing with this Trust. No person shall be required to see to the application of any money, securities, or other property paid or delivered to the Trustees, or to inquire into any action, decision, or authority of the Trustees.

B. Liability of Trustee. No Trustee shall be answerable for any loss in investments that were made in good faith. No Trustee shall be liable for the acts or omissions of any other Trustee, or of any accountant, agent, counsel, or custodian selected with reasonable care. Each Trustee shall be fully protected in acting upon any instrument, certificate, or paper, believed by him to be genuine and to be signed or presented by the

proper person or persons, and no Trustee shall be under any duty to make any investigation or inquiry as to any statement contained in any such writing, but may accept the same as conclusive evidence of the truth and accuracy of the statement.

C. Modification. This Agreement may be amended or modified from time to time by the Trustee whenever necessary or advisable for the more convenient or efficient administration of this Trust or to enable the Trustee to carry out the purpose of this Trust more effectively, but no such amendment or modification shall alter the intention of the Settlor that this Trust be operated exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals, within the United States or any of its possessions, and in a manner which shall make this Trust tax exempt and the donations to it deductible from taxable income to the extent allowed by the provisions of the Internal Revenue Code and other applicable legislation and regulations as they now exist or as they may be amended. No amendment shall authorize the Trustee to conduct the affairs of this Trust in any manner or for any purpose contrary to the provisions of § 501(c)(3) of the Internal Revenue Code, or in the corresponding section of any future federal tax code. An amendment of the provisions of this paragraph XI C shall be valid only if and to the extent that such amendment further restricts the Trustee's amending power. Every amendment or modification of this Agreement shall be signed by the Trustee.

D. Construction; Intent of Settlor. It is the intention of the Settlor that any gift made by Settlor to this Trust shall qualify for an income tax charitable deduction and that any devise made by Settlor to this Trust shall qualify for an estate tax charitable deduction.

Accordingly, the provisions of this Trust Agreement shall be so construed as to carry out the intention of Settlor. Trustee is granted the power to amend the provisions herein for the sole purpose of complying with the requirements of the Internal Revenue Code and regulations issued thereunder in order to enable any gift by Settlor to this Trust to qualify for an income tax charitable deduction and any devise by Settlor to this Trust to qualify for an estate tax charitable deduction.

E. Governing Law. This Agreement is executed and delivered in the State of Arizona, the situs shall be in that state, and it shall be governed by the laws of that state.

F. Counterparts. This Agreement may be executed in counterparts and each counterpart shall be considered an original.

IN WITNESS WHEREOF, this Agreement has been executed by the Settlor and by the Trustee.

SETTLOR:

Gary Spirtos
GARY SPIRTOS

TRUSTEE:

Gary Spirtos
GARY SPIRTOS

Spirtos, Gary\Charitable Trust - Panagia

Orthodox Christian Sisterhood of the Holy Unmercenaries

2800 W. Moore Road
Tucson Arizona 85755
520-219-8889

Clerk of the Board
Administration Division
130 West Congress, 1st Floor
Tucson, AZ 85701

Dear Sir or Madam,

I am writing to ask exemption from property taxes for the years 2020 and 2021 for parcel # 219-32-003C, which is owned by Panagia Theotokos Ecclesiastical Retreat (PTER), a tax-exempt non-profit 501(c)(3) trust.

This parcel is contiguous to parcel # 219-27-003B, which is owned by Orthodox Christian Sisterhood of the Holy Unmercenaries (OCSHU), a tax-exempt non-profit 501(c)(3) corporation. In the summer of 2019 the office of Minor Land Division informed us that they were treating the two non-profits – PTER and OCSHU – as one for their purposes; therefore, they told us that we would have to combine some of our parcels so that the total number of contiguous parcels would not exceed the legally allowed five parcels. These combinations were accomplished in the summer and fall of 2019.

Before the combinations, all parcels owned by these two non-profits were property tax exempt. MLD did not inform us that combining the parcels – as they required – would cause them to lose their property-tax-exempt status. As a nun not at all wise in the ways of the world, it did not occur to me to ask about that. The trustee of PTER, owner of the subject parcel, may have received tax documents for this parcel. But since OCSHU – a sisterhood of nuns of which I am both abess and president of the corporation – uses the property, he considers taxes and such to be my concern, and so the matter slipped through the cracks in 2020.

In late December 2020 the trustee of PTER told me that I had to apply for tax exemption for 2021. At the time, I was very sick and could barely function. I had “long Covid” from mid-November, 2020, to early March, 2021 (I can supply a written attestation to that fact from my neurologist if needed). I did submit the application, but I made a number of mistakes which led to the denial of tax exemption for two of the parcels, including the subject parcel.

In this packet, I am enclosing all required documents to request property tax exemption for parcel 219-32-003C for the years 2020 and 2021. I have not enclosed a financial report as I understand that this is not required for religious organizations; if I am mistaken please inform and I will supply one.

Thank you for your kind consideration.



Alison Morgan, President
Orthodox Christian Sisterhood of the Holy Unmercenaries

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NON-PROFIT AND RELIGIOUS ORGANIZATIONS
Property Tax Information and Questionnaire form

QUESTIONNAIRE FOR PROPERTY TAX EXEMPTION
ALL QUESTIONS MUST BE ANSWERED TO BE CONSIDERED FOR EXEMPTION

1. Name & Address of Organization:

Paragia Theotokas Ecclesiastical Retreat
Attn: Alex Trigonis, Trustee
26617 E. Desert Hills Rd. Florence AZ 85132-9588

2. Under which section of Title 42, Chapter 11, Article 3 does your organization claim exemption? 42-11109

(Arizona Revised Statutes can be found at: _____)

3. Are there any type of business activities such as snack bars, cafés or restaurants operating on the premises? Yes No

4. Is the organization exempt from Federal and/or State income taxes?

Yes No

5. Is the Organization a 501 (C)? Yes which type non-profit Trust No

6. Claimant is: Owner/Operator Owner only _____ Operator only _____

7. Exemption is claimed on:

All land Buildings & Improvements _____ Personal Property _____

8. Is any portion of the property used as a place of residence? Yes No

If yes, state number of individuals occupying the premises and the duration of the occupancy. _____

9. Does applicant receive any income? (other than free will offerings in connection with this property) Yes No

10. Is any portion of the property being leased or rented to a non-profit and/or a for-profit organization(s)? Yes No . If yes, please list the name(s) of the organization(s) _____

11. List date of occupancy: Month _____ Day _____ Year _____

This is and will be preserved as vacant, raw land.
See attached vacant land intent declaration and further
details on attached sheets.

Religious Vacant Land Intent Declaration Renewal

Applicant: Please complete this renewal declaration to continue your exemption of vacant land under A.R.S. 42-11109. You will need to resubmit current intent documents for consideration. Please be aware that this declaration may be recorded with the Pima County Recorder's Office.

Parcel number: 219 - 32 - 003C

Property address and name of Church: 2800 W. Moore Rd. Tucson AZ 85755

Convent name: Orthodox Christian Sisterhood of the Holy Unmercenaries

List in detail the intended use of the property, and the proposed timeframe for this use to begin.
(Examples of the type of intent documents that need to be resubmitted with this declaration include:
Architectoral plans, board meeting minutes, building permits etc.)

The property is used and will be used as an area for sisters to walk and pray in solitude. The land is valuable to us specifically as raw, natural, vacant land where we can engage in private prayer, contemplation and worship of God.

Are there plans for any portion of the property to be leased, rented or used for any commercial purpose now or in the future? If yes, please explain.

No

Are there any plans to divide or sell any portion of the property now or in the future? If yes, please explain: No

Under penalty of perjury, I hereby certify that all the information contained in this declaration form is true and correct.

Orthodox Christian Sisterhood of the Holy Unmercenaries

Print Name: Alison Morgan, president Phone (520) 589-3359

Signature: Alison Morgan Date 01/27/22

Letter of specific Intent

Parcel No. 219-32-003C

This parcel is contiguous to Parcel No. 219-27-003B, which is owned by Orthodox Christian Sisterhood of the Holy Unmercenaries, a tax-exempt non-profit 501(c)(3) corporation. In the summer of 2019 the Pima County office of Minor Land Division informed us that they were treating the two non-profit organizations – Panagia Theotokos Ecclesiastical Retreat and Orthodox Christian Sisterhood of the Holy Unmercenaries – as one for their purposes; therefore, they told us, we would have to combine some of our parcels so that the total number of contiguous parcels owned by these two organizations would not be more than the legally allowed five parcels. These combinations were accomplished in the late summer and early fall of 2019. It is to be noted that before the combinations all of the parcels were property tax exempt.

Orthodox Christian Sisterhood of the Holy Unmercenaries is a women's monastery (convent) OF THE Orthodox Church. The Sisterhood consists of 12 nuns and novices. As recognized by MLD, Panagia Theotokos Ecclesiastical Retreat and Orthodox Christian Sisterhood of the Holy Unmercenaries work cooperatively, and the land owned by Panagia Theotokos Ecclesiastical Retreat plays a vital role in the functioning of Orthodox Christian Sisterhood of the Holy Unmercenaries.

This parcel is the most beautiful section of all the property owned by these two organizations, and the sisters daily take walks there for the purpose of prayer, contemplation and quiet time alone with God. The beauty of nature and the nearness of the Tortolita Mountains helps to lift their mind and spirit for the worship of God.

The applicable exemption statute is as follows:

A.R.S. 42-11109. Exemption for religious property; affidavit

A. Property or buildings that are used or held primarily for religious worship, including land, improvements, furniture and equipment, are exempt from taxation if the property is not used or held for profit.

This statute imposes two conditions for exemption: first, that "property or buildings,... including land" must be "used or held primarily for religious worship," and, second, that "the property is not used or held for profit." It should be noted that the statute refers to "property or buildings", not to "property and buildings."

In determining whether the subject property fulfills these two conditions it will be useful first to consider how the monastery's activities and the life of the inhabitants (monks or nuns; in this case, nuns) differ from the activities of a traditional parish church and the lives of such a parish church's members. Quiet contemplation and prayer is essential to the monastic life, as the word "monastic" comes from the Greek word "monazein", which means "to be alone." Solitary prayer is an integral part of the monastic life. The nuns here value the quiet, solitude, and serenity of our environment. They have dedicated their lives to Christ with lifelong vows (celibacy, non-accumulation of wealth, and obedience) and live a life of prayer and contemplation. To put the matter succinctly, for a traditional parish church, the building is the place of worship where the members gather at certain specific times for worship services. In the monastery, our entire life is a life of prayer and worship of God, carried out both in formal worship services held at set times in our church buildings and at all other times and places through the practice of unceasing prayer. The entire grounds of the monastery is considered hallowed ground and a place of prayer, worship and communion with God. This cannot be limited only

to the buildings where we live and have formal worship services. Thus, the land in question fulfills the first requirement for tax exemption, namely, that it is “property or buildings that are used or held primarily for religious worship, including land”.

The second requirement – that the land not be held for profit – can be answered more simply. Our property is being held vacant intentionally for religious purposes. There are no other uses for these properties and there are no plans for construction, renting, leasing, or development of the land as this would defeat the whole purpose of having undeveloped land where one can go to be alone in contemplation and prayer without any worldly trappings or distractions. This is not a situation where the monastery owns the land for some financial gain.

1) COURT CASE: TUCSON BOTANICAL GARDENS, INC. VS. PIMA COUNTY

In this case, Pima County held that Tucson Botanical Gardens lost its right to claim exemption on the gift shop and certain meeting areas because it used these spaces, on occasion, for non-exempt purposes. The Court disagreed, stating that “as long as the taxpayer’s principal or primary use of its property is for the designated exempt purpose, the taxpayer is entitled to the exemption notwithstanding its occasional or incidental use of its property for other uses.

The Court held that, to be exempt from taxation, property does not need to be held exclusively for exempt purposes, but only primarily. In our case the property is held exclusively for exempt religious purposes.

2) COURT CASE: KUNES VS. MESA STAKE OF CHURCH OF JESUS CHRIST OF LATTER-DAY SAINTS

In *Kunes vs. Mesa Stake of the Church of Jesus Christ of Latter-Day Saints*, 17 Ariz. App 451, 498 P.2d 525 (1972), a church owned a farm, the proceeds of which went to the church. The Court held that this farmland was not exempt from property taxation.

The Court held that “the true use of the property itself and not the use of the proceeds or income is decisive as to whether an exemption is to be given.” In our case, the property is not income-producing; it is held solely for religious purposes.

The Court went on further to say, “we think, therefore, that the ‘charitable institutions’ referred to in section 3066 (predecessor to A.R.S. 42-271) above quoted are physical property or buildings, whose principal use is for the relief of indigent or afflicted, when such property is not used or held for profit, and not the institutions themselves, even though charitable in their nature, which may or may not hold certain of their property as exempt” [quoting from *Conrad v. County of Maricopa*, 40 Ariz. 390. 12 P.2d 613 (1932)]. Again, the subject property is not held for profit but its exclusive use is for religious contemplation and prayer.

3) COURT CASE: HILLMAN V. FLAGSTAFF COMMUNITY HOSPITAL

In *Hillman v. Flagstaff Community Hospital*, 123 Ariz. 127, 59S P.2d 105 (App. Div. 1, 1979), an exempt hospital owned two vacant lots two blocks from the hospital and held the land for future

expansion and development. The Court held that the two lots constituted "land appurtenant" to the hospital, and, therefore, qualified for charitable tax exemption. The Court suggests that whether or not the property is "appurtenant" is not the issue – the central issue is whether the vacant property is held for a use which is 1) not for profit and 2) not inconsistent with the use of the main exempt property. That the hospital did not have specific plans for the property did not defeat the exemption.

In the present case, the land is used solely for religious purposes. Had we merely held the land for some unspecified future expansion or use not inconsistent with our religious mission, then under Hillman the land would be exempt from property tax. However, this case is stronger than that of the taxpayer in Hillman because Orthodox Christian Sisterhood now uses and specifically plans to use the land for religious purposes only.

①

This is the first of
Three documents demonstrating our need and intention to maintain
our vacant parcels as undeveloped, raw land for the purpose of
solitary prayer and worship.

January 30, 2022

To Whom it May Concern:

My name is Sister Anastasia Theodoropoulos and I am a member of the Orthodox Christian Sisterhood of the Holy Unmercenaries. I walk while praying for 90 minutes every day while I pray the Jesus Prayer on my prayer rope. The Jesus Prayer is an Orthodox prayer that a Christian repeats. The words are "Lord Jesus Christ have mercy on me." I walk on the raw, vacant land of our property because it is not populated and I never run into other people or sisters who could distract my prayer. In order for prayer to be pure it has to be undistracted. That means avoiding contact with other people altogether.

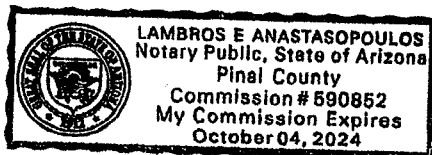
I walk and pray in nature and it unites me with God. I am blessed that we have enough property that I can actually walk in nature and pray for a full hour and a half without distraction. Untouched nature also helps my prayer as it helps me to focus my mind on God. It is a tradition in the Orthodox Church to walk in the forests and pray the Jesus Prayer. Lacking a forest, the Sonoran Desert serves the same purpose for me and unites me with all of the Orthodox Christians in history who prayed in nature.

This prayer walk is part of a greater time that I devote to prayer on a daily basis. In the Orthodox church monastics pray the Jesus Prayer often for hours at a time. Part of the prayer is said inside and for many monastics the rest of the prayer rule is said outdoors in a place without any distractions. The fact that our property does not have any walking paths or benches (where sisters can congregate and start distracting conversations) is truly a blessing for the part of the prayer rule that I can say outdoors in nature.

In closing, I would like to repeat that prayer in nature brings one closer to God and it is only helpful if one can be completely alone in nature that is untouched by human beings and free of any human contact.

Sincerely,

Anastasia Theodoropoulos
Sister Anastasia Theodoropoulos



STATE OF: Arizona COUNTY OF: Pinal

This instrument was acknowledged before me this

30th day of January, 2022

by Sister Anastasia Theodoropoulos

Lambros E. Anastasopoulos

Notary Public (signature)

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This is an excerpt by our spiritual guide and teacher and the founder of our monastery. In it he is writing

My Life with Elder Joseph

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about his early years in the monastic life. He passed on to us the necessity of solitary prayer in the wilderness and often walked our vacant parcels to pray alone for hours. I had evidence that through his prayer, his pure life, and his humility, he was—humanly speaking—infallible in his experience. I could see that he had tried all the ascetical struggles and had experienced their difficulties and their fruits. He had walked along the path of asceticism thousands of times, and thus he knew what to expect every inch of the way. Therefore, my absolute trust in him was natural.

time of private prayer

The Delight of Vigil

DURING OUR VIGIL the foxes, jackals, and nightingales kept us company with their howling and singing. How wonderful it was to be out there with them in complete

solitude in the wilderness! Free of cares I would pray with my prayer-rope, do my prostrations, meditate on luminous contemplations. Then I could go back in my cell, light my kerosene lamp, and read a few chapters of St. Isaac's *Ascetical Homilies*.

Throughout the day as we were working hard, I would look forward to when night would fall so that I could do my vigil. The absolute stillness of the night was our favorite time. St. Isaac the Syrian says that stillness, by itself, is sufficient to comfort the soul. How much more so it comforts the soul when grace also visits! Then the nous ascends straight up to heaven. For those in the desert, life is blessed, in that they soar with divine love."¹⁶⁴

I would gaze at the stars, and my nous would ascend. It would pass the first heaven, the second heaven, the third heaven, and then reach the throne of God, where you bow down and your soul cries out, "Most sweet Jesus, my dear, sweet Jesus! Jesus, my sweet love!" With this disposition of love, how can your thoughts go down to base things, since you are entirely attracted to things above? How can you start thinking bad things about other people? It is impossible.

This is an excerpt from the formal liturgical prayer of the Orthodox Church. Even in our communal services the importance of solitary prayer in the wilderness is stressed.

③

This was written by Saint Porphyrios, a recent (d. 1991) and recently canonized (2013) Saint of the Orthodox Church. He is known and loved by Orthodox Christians all over the world.

Here also you can see the central place that solitary prayer in untouched nature has in the life of the Orthodox monk or nun.

I saw everything, I registered everything, I knew everything. From that day I no longer walked on the earth. My sense of smell was opened and I smelled everything, my eyes were opened and my ears were opened. I recognized things from far away. I distinguished the animals and the birds. From the sound of the call I knew if it was a blackbird or a sparrow, a finch or a nightingale, a robin or a thrush. I recognized all the birds by their song. At night and at dawn I delighted in the chorus of nightingales and blackbirds, all of them...

I became another, a new, a different person. I turned everything I saw into prayer. I referred it to myself. Why does the bird sing and glorify its Maker? I wanted to do the same. The same with the flowers: I recognized the flowers by their fragrances and I smelled them when I was half an hour away. I observed the grasses, the trees, the water, the rocks. I spoke with the rocks. The rocks had seen so much! I asked them and they told me all the secrets of Kavsokalyvia. And I was filled with emotion and contrition. I saw everything with the grace of God. I saw, but I didn't speak. I often went to the forest. I was greatly enthused by walking amidst the stones and the rushes, the thickets and the tall trees.

I fell in love with the nightingale and it inspired me

One morning I was walking alone in the virgin forest. Everything, freshened by the morning dew, was shining in the sunlight. I found myself in a gorge. I walked through it and sat on a rock. Cold water was running peacefully beside me and I was saying the prayer. Complete peace. Nothing could be heard. After a while the silence was broken by a sweet, intoxicating voice singing and praising the Creator. I looked. I couldn't discern anything. Eventually, on a branch opposite me I saw a tiny bird. It was a nightingale. I listened as the nightingale trilled unstintingly, its throat puffed out to bursting in sustained song. The microscopic little bird was stretching back its wings in order to find power to emit those sweetest of tones, and puffing out its throat to produce that exquisite voice. If only I had a cup of water to give it to drink and quench its thirst!

Tears came to my eyes — the same tears of grace that flowed so effortlessly and that I had acquired from Old Dimas. It was the second time I had experienced them.

I cannot convey to you the things I felt, the things I experienced. I have, however, revealed to you the mystery. And I thought, 'Why does

this tiny nightingale produce these sounds? Why does it trill like that? Why is it singing that exquisite song? Why, why, why... why is it bursting its throat? Why, why, for what reason? Is it waiting for someone to praise it? Certainly not. No one there will do that.' So I philosophized to myself. This sensitivity I acquired after the experience with Old Dimas. Previously I didn't have it. What did that nightingale not tell me! And how much did I say to it in silence: 'Little nightingale, who told you that I would pass by here? No one comes here. It's such an out-of-the-way place. How marvelously you unceasingly carry on your duty, your prayer to God! How much you tell me, and how much you teach me, little nightingale! My God, how I am moved. With your warbling, dear nightingale, you show me how to hymn God, you teach me a thousand things, beyond number...'

My poor health does not allow me to narrate all this to you as I feel it. A whole book could be written about it. I loved that nightingale very much. I loved it and it inspired me. I thought, 'Why it and not me? Why does it hide from the world and not me?' And the thought entered into my mind that I must leave, I must lose myself, I must cease to exist. I said to myself, 'Why? Did it have an audience? Did it know I was there and could hear it? Who heard it as it was bursting its throat in song? Why did it go to such a hidden location? But what about of all these little nightingales in the middle of the thick forest, in the ravines, night and day, at sunset and sunrise? Who heard their throat-bursting song? Why did they go to such secret places? Why did they puff out their throats to bursting?' The purpose was worship, to sing to their Creator, to worship God. That's how I explained it.

I regarded all of them as angels of God, little birds that glorified God the Creator of all and no one heard them. Yes, believe me, they hid themselves so that no one would hear them. They weren't interested in being heard; but there in solitude, in peace, in the wilderness, in silence, they longed to be heard, but by whom? None other than by the Maker of everything, the Creator of all, by Him who gave them life and breath and voice. You will ask, 'Did they have consciousness?' What am I to say? I don't know if they did it consciously or not. I don't know. These, after all, are birds. It may be, as Holy Scripture says, that today they live and tomorrow exist no more. We mustn't think differently from what Holy Scripture says. God may present to us that all these were angels of God. We don't know about these things. At all events they hid themselves so that no one would hear their doxology.

So it is also for the monks there on the Holy Mountain; their life is

unknown. You live with your elder and you love him. Prostrations and ascetic struggles are all part of daily life, but you don't remember them, nor does anyone ask about you, 'Who is he?' You live Christ; you belong to Christ. You live with everything and you live God, in whom all things live and move — in whom and through whom... you enter into the uncreated Church and live there unknown. And although you devote yourself in prayer to your fellow men, you remain unknown to all men, and perhaps they will never know you.

Cf. Acts
17:28

I got it into my head to leave for the desert, alone with God alone

I got it into my head to leave, to ask my elder for his blessing and a sack of dry biscuit and to disappear to praise and glorify God unceasingly. But I thought, 'Where will I go? I still haven't learned my handicraft properly.' They still hadn't taught me. Perhaps they were afraid I would leave. That was a widespread fear on the Holy Mountain. They wouldn't teach novices how to complete their handicraft so that they wouldn't leave. Because for a monk to know a craft means freedom, since he then has a way of buying his biscuit.

So this idea got into my head to leave for the desert, alone with God alone. Selflessly. Without pride, without egotism, without vanity, without, without, without... Do you believe it? That's where my ideal of selflessness came from. A number of ascetics who disappeared into the desert achieved this purity, this perfection. They sought neither the world nor anything at all... They dissolved in tears before God and prayed for the Church. They all were concerned first for the world and the Church and after that for themselves.

So, as I said, the aim of the nightingale became stuck in my head. What is his aim in bursting his throat in song in the wilderness? Worship, praise and doxology directed to God the Creator. So why should I not go into the wilderness to worship God in silence, lost to the world and the society of men? Is there anything more perfect? All these ideas I had derived from the nightingale. I dreamt up such plans! How I would go into the wilderness, how I would live joyfully, how I would die! I would eat wild herbs, I would do this and that! I would go as an unknown ragged beggar to some monastery to ask for a rusk of bread and I would eat it without saying who I am and where I stay. I made up a whole scenario. It was my secret.

I returned to my cell filled with all these emotions and dreams. I confessed them to the elder. The elder smiled. 'Deception!' he said. 'Get

Financial report for Panagia Theotokos

Ecclesiastical Retreat

First, it should be noted that for religious institutions a financial report is not required. However, not to be obstructive, I am providing one.

For the past few years, the non-profit trust Panagia Theotokos Ecclesiastical Retreat has had:

Income: \$0

Expenses ~~\$~~0.

After acquiring, through donations, a number of properties in Pinal and Pima Counties, PTER places these properties at the disposal of various non-profit religious organizations for their use, without charge. One of these is the Orthodox Christian Sisterhood of the Holy Unmercenaries, which uses the subject parcel. All of PTER's properties in Pinal County are property-tax exempt.

INTERNAL REVENUE SERVICE
P. O. BOX 2508
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date:

JUL 11 2013

PANAGIA THEOTOKOS ECCLESIASTICAL
RETREAT
C/O GARY SPIRTOS
34522 N SCOTTSDALE RD 220
SCOTTSDALE, AZ 85266

Employer Identification Number:

20-4601339

DLN:

17053143347032

Contact Person:

MRS. R. MEDLEY

ID# 52402

Contact Telephone Number:

(877) 829-5500

Accounting Period Ending:

December 31

Public Charity Status:

170(b)(1)(A)(i)

Form 990 Required:

No

Effective Date of Exemption:

December 14, 2007

Contribution Deductibility:

Yes

Addendum Applies:

No

Dear Applicant:

We are pleased to inform you that upon review of your application for tax exempt status we have determined that you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code. Contributions to you are deductible under section 170 of the Code. You are also qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Code. Because this letter could help resolve any questions regarding your exempt status, you should keep it in your permanent records.

Organizations exempt under section 501(c)(3) of the Code are further classified as either public charities or private foundations. We determined that you are a public charity under the Code section(s) listed in the heading of this letter.

Please see enclosed Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, for some helpful information about your responsibilities as an exempt organization.

Letter 947 (DO/CG)

PANAGIA THEOTOKOS ECCLESIASTICAL

We have sent a copy of this letter to your representative as indicated in your power of attorney.

Sincerely,

A handwritten signature in cursive script, appearing to read "Kenneth C. Corbin".

Kenneth Corbin
Acting Director, Exempt Organizations

Enclosure: Publication 4221-PC

Letter 947 (DO/CG)

PANAGIA THEOTOKOS ECCLESIASTICAL RETREAT TRUST

Dated 8/10/09, 2009

The PANAGIA THEOTOKOS ECCLESIASTICAL RETREAT TRUST AGREEMENT is made and entered into this 10th day of August, 2009 between GARY SPIRTOS as Settlor and GARY SPIRTOS as Trustee. GARY SPIRTOS and my successor Trustees shall be referred to herein as "the Trustee".

Settlor and various other donors have transferred property to the Trustee. This property has been donated to Settlor for the purpose of the establishment of a non-profit religious organization to provide housing and care for Orthodox Christians in need. Settlor and other donors may add additional property subsequent to the execution of this Trust. The property and all investments and reinvestments thereof and additions thereto are herein collectively referred to as the "Trust Fund" and shall be held upon the following trust:

I. Name of Trust. The name of this Trust shall be the PANAGIA THEOTOKOS ECCLESIASTICAL RETREAT TRUST, and so far as practicable, the Trustee shall conduct the activities of the Trust in that name.

II. Acceptance by Trustee. The Trustee accepts this Trust, and agrees to hold, manage and administer the Trust Fund in accordance with the terms of this Agreement.

III. Purpose. The purposes of this Trust are to devote and apply the Trust Fund and the income derived therefrom for the primary purpose of providing housing and care for Orthodox Christians in need, in particular elderly women who are poor and are in need of assistance and protection. The Trustee shall establish a place of worship on the property and

shall provide for regular services in the worship of Orthodox Christian doctrine. If the PANAGIA THEOTOKOS ECCLESIASTICAL RETREAT ceases to exist, then the purposes of this Trust shall be to devote and apply the Trust Fund and the income derived therefrom exclusively for charitable, religious, scientific, literary, or educational purposes, either directly or by contributions to organizations duly authorized to carry on charitable, religious, scientific, literary, or educational activities; provided, however, that no part of the Trust Fund shall inure to the benefit of any private shareholder or individual, and no part of the direct or indirect activities of this Trust shall consist of carrying on propaganda, or otherwise attempting to influence legislation, or of participating in, or intervening in (including the publication or distribution of statements), any political campaign on behalf of any candidate for public office. Notwithstanding any other provision, this Trust shall not conduct any activities not permitted by an organization exempt under §501(c)(3) of the Internal Revenue Code and its regulations as they now exist, or as they may be amended, or by an organization, contributions to which are deductible under §170(c)(2) of such Code and regulations as they now exist or as they may be amended. In this Trust Agreement and in any amendments to it, the term "charitable purposes" shall be limited to and shall include only religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals, within the meaning of those terms as use in §501(c)(3) of the Internal Revenue Code, or in the corresponding section of any future federal tax code.

IV. Transfers of Property to the Trust. The Trustee may receive and accept property, whether real, personal, or mixed, by way of gift, bequest, or devise, from any

person, firm, trust, or corporation, to be held, administered, and disposed of in accordance with and pursuant to the provisions of this Trust Agreement; but no gift, bequest, or devise of any such property shall be received and accepted if it is conditioned or limited in such manner as to require the disposition of the income or its principal to any person or organization other than a "charitable organization" or for other than "charitable purposes", within the meaning of such terms as defined in Articles III and V of this Trust Agreement, or as shall, in the opinion of the Trustee, jeopardize the federal income tax exemption of this Trust pursuant to §501(c)(3) of the Internal Revenue Code, or in the corresponding section of any future federal tax code.

V. Distribution of Income and Principal for Charitable Purposes. The Trustee shall apply such amounts of income or principal from the Trust Fund, at such times, in such manner, and in such amounts as the Trustee may determine, or as may be required by restricted donations, to the uses and purposes set forth in paragraph III, or they may make contributions to other charitable organizations to be used within the United States or any of its possessions. The Trustee may also make payments or distributions of all or any part of the income or principal to states, territories, or possessions of the United States, any political subdivision of any of the foregoing, or to the United States or the District of Columbia, but only for charitable purposes within the meaning of that term as defined in Article III. Income or principal derived from contributions by corporations shall be distributed by the Trustee for use solely within the United States or its possessions. For this purpose, the term "charitable organizations" shall mean a corporation, trust, or community chest, fund, or

foundation, created or organized in the United States or any possession, or under the laws of the United States, any state, the District of Columbia, or any possession of the United States, organized and operated exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals, no part of the net earnings of which inures to the benefit of any private shareholder or individual, and no substantial part of the activities of which is carrying on propaganda, or otherwise attempting to influence legislation, and which does not participate in, or intervene in (including the publishing or distributing of statements), any political campaign on behalf of any candidate for public office or in opposition to any candidate for a political office. It is intended that the organization described in this Article V shall be entitled to exemption from federal income tax under §501(c)(3) of the Internal Revenue Code, or in the corresponding section of any future federal tax code. Any other provisions of this Trust Agreement notwithstanding, the Trustee shall distribute the trust income for each taxable year at such time and in such manner as not to become subject to the tax on undistributed income imposed by § 4942 of the Internal Revenue Code of 1986, or corresponding provisions of any subsequent federal tax laws.

VI. Trustee - Number and Succession. Upon the death, resignation, or incompetency of the initial Trustee, ALEX TRIGONIS shall serve as Successor Trustee, or if he is unable or unwilling to serve, GEORGE GIANNARIS shall serve as Successor Trustee. If GEORGE GIANNARIS is unable or unwilling to serve as Successor Trustee, CHARLAMBOS GIANNARIS shall serve as Successor Trustee, or if he is unable or

unwilling to serve, CHRYSOSTOMOS GIANNARIS shall serve as Successor Trustee. If CHRYSOSTOMOS GIANNARIS is unable or unwilling to serve, RUSSELL KOCH shall serve as Successor Trustee, or if he is unable or unwilling to serve, then JOHNNY N. HELENBOLT shall appoint a Successor Trustee who has strong convictions to the purpose of the Trust. If JOHNNY N. HELENBOLT is unable to do so, then the last serving Trustee shall appoint a Successor Trustee.

Every new Trustee shall have all the powers, authority, and discretion by this instrument conferred upon the present Trustee as fully and effectively as though he or it were named by this instrument as an original Trustee.

VII. Trustee Compensation. The Trustee shall not receive compensation for the services rendered to this Trust. The Trustee shall have power and authority to incur any expense or to do any act or acts which they may consider necessary and proper to the effective administration of this Trust. The expenses of the Trustee and expenses of administration of this Trust shall first be paid each year, or provision made therefor, out of the income of the Trust before any distribution is made for any one year. No Trustee shall be required to furnish any bond or security. In no event shall any compensation ever be paid to any person after he has made a transfer of property to this Trust as a contribution.

VIII. Formation of Successor Corporation. The Trustee may, if the Trustee desires so to do, form and organize a corporation for the purposes provided for the Trust by this Agreement, such corporation to be organized under the laws of the United States, as may be determined by the Trustee; such corporation when organized to have power to administer and

control the affairs and property of the Trust, and to carry out the purposes of this Trust. Such corporation, if organized, shall be named the PANAGIA THEOTOKOS ECCLESIASTICAL RETREAT CORPORATION. Upon the creation and organization of such corporation, the Trustee is authorized to convey to such corporation all the property and assets to which the Trust may be or become entitled. It is the purpose of this provision that such corporation, if incorporated and organized as by this paragraph provided, shall take the place of the Trustee of this Trust as if named in the first instance. Such corporation, if formed, shall have the same powers and authority as are vested in the Trustee by this Agreement, subject to the same limitations and restrictions. The Trustee of this Trust shall be the incorporator of such corporation, together with such other persons as may be chosen for the purpose, and the Trustee shall constitute and act as the first Board of Directors of such corporation, together with such other persons as the Trustee may select. The application for charter, the provisions thereof, the organization, the bylaws, rules and regulations, and other provisions for the management of such corporation and its affairs and property, shall be such as the Trustee named in this Agreement, or those persons then acting as such, or a majority of them shall determine, provided, however, that such corporation shall be organized and operated so as to qualify for exemption under §501(c)(3) of the Internal Revenue Code and its Regulations as they may then exist or as they may be amended.

IX. Termination of Trust. This Trust shall be irrevocable, but may be terminated at any time by the Trustee. Upon the termination of the Trust, the Trustee shall, after paying or making provisions for payment of all the liabilities of the Trust, shall dispose of all the

assets of the Trust exclusively in such manner, or to such organization or organizations organized and operated exclusively for charitable, education, religious, or scientific purposes as shall at the time qualify as an exempt organization or organizations under §501(c)(3) of the Code, as the Trustee shall determine. Any such assets not so disposed of shall be disposed of by the Superior Court of the county in which the principal office of the Trust is then located, exclusively for charitable purposes or to such organization(s), as said court shall determine, which are organized and operated exclusively for such purposes.

X. Trustee Administrative Powers. In the administration of this Trust and of the Trust Fund, the Trustee shall have all powers and authority necessary or available to carry out the purposes of this Trust and, without limiting the generality of the foregoing, shall have the following powers and authority, all subject, however, to the condition that no power or authority shall be exercised by the Trustee in any manner or for any purpose which may not be exercised by an organization which is tax exempt or by an organization to which donations are deductible from taxable income to the extent allowed by the provisions of the Internal Revenue Code and other applicable legislation and regulations as they now exist or may hereafter be amended:

A. Additions to Trust. To receive the income, profits, rents, and proceeds of the Trust Fund.

B. Investment. To purchase, subscribe for, retain, invest, and reinvest in securities or other property wherever situated, and whether or not productive or of a wasting nature, and without any requirement for diversification as to kind or amount. The words "securities or other property" as used in this Agreement shall be deemed to include real or personal property, corporate shares, common or preferred, or any other interest in any corporation, association, investment trust, or investment company, bonds, notes, debentures,

or other evidences of indebtedness or ownership, secured or unsecured, even though the same may not be legal investments for a Trustee under the applicable laws; but securities and other property shall not be deemed to include shares or indebtedness of the Settlor unless they are donated to this Trust.

C. Power to Sell. To sell for cash or on credit, convert, redeem, exchange for other securities or other property, or otherwise dispose of any securities or other property at any time held by them.

D. Power to Deal with Real Property. To alter, repair, improve, erect buildings upon, demolish, manage, partition, mortgage, lease, exchange, grant options to lease or to buy, and sell or dispose of real property, at public or private sale, and upon such conditions and such terms as to cash and credit as they may deem advisable.

E. Claims against Trust. To pay all administration expenses of this Trust and any taxes imposed upon it, and to settle, compromise, or submit to arbitration any claims, mortgages, debts, or damages, due or owing to or from this Trust, to commence or defend suits or legal proceedings, and to represent this Trust in all suits or legal proceedings.

F. Securities Powers. To exercise any conversion privilege or subscription right available in connection with any securities or other property; to consent to the reorganization, consolidation, merger, or readjustment of the finances of any corporation, company, or association or to the sale, mortgage, pledge, or lease of the property of any corporation, company, or association any of the securities of which may at any time be held by them and to do any act, including the exercise of options, the making of agreements or subscriptions, and the payment of expenses, assessments, or subscriptions which may be deemed necessary or advisable, and to hold and retain any securities or other property which they may so acquire.

G. Vote Securities. To vote personally, or by general or limited proxy, any shares of stock, and similarly to exercise personally, or by general or by limited power of attorney, any right appurtenant to any securities or other property.

H. Borrowing. To borrow money in such amounts and upon such terms and conditions as shall be deemed advisable or proper to carry out the purpose of this Trust and to pledge any securities or other property for the repayment of any such loan.

I. Uninvested Assets. To hold part or all of the Trust Fund uninvested.

J. Employ Advisors. To employ suitable accountants, agents, counsel, and custodians, and to pay their reasonable expenses and compensation.

K. Nominee Power. To register any securities held by them in their own name, or, to the extent permitted by law, in the name of a nominee with or without the addition of words indicating that such securities are held in a fiduciary capacity, and to hold any securities unregistered or in bearer form.

L. Execute Any Instrument. To make, execute, and deliver all instruments necessary or proper for the accomplishment of the purpose of this Trust or of any of the foregoing powers, including deeds, bills of sale, transfers, leases, mortgages, security agreements, assignments, conveyances, contracts, purchase agreements, waivers, releases, and settlements.

In addition, the Trustee shall have and exercise, subject to the limitations provided, all the rights and powers incident to the ownership of all the properties, real and personal, held by them from time to time belonging to this Trust, as though Trustee was the owner of such properties.

Any other provisions of this instrument notwithstanding, the Trustee shall distribute its income for each tax year at such time and in such manner so that it will not become subject to the tax on undistributed income imposed by §4942 of the Internal Revenue Code of 1986, or corresponding provisions of any later federal tax laws. Any other provisions of this instrument notwithstanding, the Trustee shall not engage in any act of self-dealing as defined in §4941(d) of the Internal Revenue Code of 1986, or corresponding provisions of any later federal tax laws; nor retain any excess business holdings as defined in §4943(c) of the Internal Revenue Code of 1986, or corresponding provisions of any later federal tax laws; nor make any investments in a manner that would incur tax liability under §4944 of the Internal Revenue Code of 1986, or corresponding provisions of any later federal tax laws; nor make any taxable expenditures as defined in §4945(d) of the Internal Revenue

Code of 1986, or corresponding provisions of any later federal tax laws.

Notwithstanding the above, no principal or income shall be loaned, directly or indirectly, to any Trustee or to anyone else, corporate or otherwise, who has at any time made a contribution to this Trust, nor to anyone except on the basis of an adequate interest charge and with adequate security.

XI. Administrative Provisions.

A. Action by Trustee. The Trustee shall act by a vote of a majority of their number at any given time. Any instrument required to be executed by this Trust shall be valid if executed in the name of this Trust by such a majority of the Trustees. All actions of the Trustees shall be taken, either by resolution at a meeting, or by written record without a meeting. The Trustees shall appoint, from among themselves, a Secretary who shall keep a record of all actions of the Trustees. A copy of any resolution or action taken by the Trustees, certified by any one of the Trustees, may be relied upon by any person dealing with this Trust. No person shall be required to see to the application of any money, securities, or other property paid or delivered to the Trustees, or to inquire into any action, decision, or authority of the Trustees.

B. Liability of Trustee. No Trustee shall be answerable for any loss in investments that were made in good faith. No Trustee shall be liable for the acts or omissions of any other Trustee, or of any accountant, agent, counsel, or custodian selected with reasonable care. Each Trustee shall be fully protected in acting upon any instrument, certificate, or paper, believed by him to be genuine and to be signed or presented by the

proper person or persons, and no Trustee shall be under any duty to make any investigation or inquiry as to any statement contained in any such writing, but may accept the same as conclusive evidence of the truth and accuracy of the statement.

C. Modification. This Agreement may be amended or modified from time to time by the Trustee whenever necessary or advisable for the more convenient or efficient administration of this Trust or to enable the Trustee to carry out the purpose of this Trust more effectively, but no such amendment or modification shall alter the intention of the Settlor that this Trust be operated exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals, within the United States or any of its possessions, and in a manner which shall make this Trust tax exempt and the donations to it deductible from taxable income to the extent allowed by the provisions of the Internal Revenue Code and other applicable legislation and regulations as they now exist or as they may be amended. No amendment shall authorize the Trustee to conduct the affairs of this Trust in any manner or for any purpose contrary to the provisions of § 501(c)(3) of the Internal Revenue Code, or in the corresponding section of any future federal tax code. An amendment of the provisions of this paragraph XI C shall be valid only if and to the extent that such amendment further restricts the Trustee's amending power. Every amendment or modification of this Agreement shall be signed by the Trustee.

D. Construction; Intent of Settlor. It is the intention of the Settlor that any gift made by Settlor to this Trust shall qualify for an income tax charitable deduction and that any devise made by Settlor to this Trust shall qualify for an estate tax charitable deduction.

Accordingly, the provisions of this Trust Agreement shall be so construed as to carry out the intention of Settlor. Trustee is granted the power to amend the provisions herein for the sole purpose of complying with the requirements of the Internal Revenue Code and regulations issued thereunder in order to enable any gift by Settlor to this Trust to qualify for an income tax charitable deduction and any devise by Settlor to this Trust to qualify for an estate tax charitable deduction.

E. Governing Law. This Agreement is executed and delivered in the State of Arizona, the situs shall be in that state, and it shall be governed by the laws of that state.

F. Counterparts. This Agreement may be executed in counterparts and each counterpart shall be considered an original.

IN WITNESS WHEREOF, this Agreement has been executed by the Settlor and by the Trustee.

SETTLOR:

Gary Spirtos
GARY SPIRTOS

TRUSTEE:

Gary Spirtos
GARY SPIRTOS

Spirtos, Gary/Charitable Trust - Panagia