

*** Statutes current through Act 7471 of the 2012 Regular Session and Act 7569 of the 2013 Regular Session ***

TITLE THIRTY-THREE Taxation and Finance
Subtitle 2 Property Taxes
Chapter 87. Review of Assessments

33 V.I.C. § 2451 (2013)

§ 2451. Appeals to the Board of Tax Review; complaint; time for appeal

(a) Any person aggrieved by the action of the Tax Assessor in relation to the valuation of his property may make written complaint thereof to the Board of Tax Review; appeal forms shall be available at the division of the Office of the Tax Assessor where property taxes are paid and can be filed at the Office of the Tax Assessor. No such complaint or claim shall be considered by the Board unless it is presented no later than September 15th succeeding the year for which the assessment is made and no statements or arguments on behalf of such complaint or appeal shall be considered except those presented by the aggrieved person, his duly accredited agent or attorney. In addition, any complaint which does not contain proof of payment of the current assessment during the pendency of the appeal as required by subsection (b) of this section, shall be immediately dismissed by the Board of Tax Review.

(b) A taxpayer who files an appeal from an assessment against him shall pay to the Tax Assessor, an amount equal to the full amount of the assessment for the tax year previous to that for which the assessment is being appealed plus 50% of the difference between the previous year's tax amount and the current tax year's amount. In addition, this amount shall be paid in succeeding years until the appeal is settled; provided that the decision of the Board of Tax Review shall be applied in all tax years paid under the provisions of this subsection as may be ordered by the Board. The payment of the taxes upon any property, due for the year for which an appeal from an assessment upon such property is taken, shall not prejudice the status of the appeal or the right of the appellant to prosecute such appeal before the Board of Tax Review. In the event that a taxpayer is successful in an appeal from an assessment of real property, the Tax Assessor shall refund any excess taxes paid within 30 days of the judgment of the Board of Tax Review. In the event that the Board of Tax Review increases the amount of the assessment, the taxpayer shall pay the balance due to the Tax Assessor within 30 days of the judgment of the Board of Tax Review. Notwithstanding any law to the contrary, if either the taxpayer or the Tax Assessor fails to make payments or refunds required pursuant to a decision of the Board of Tax Review, interest accrues on the principal amount of the payment or refund at four percent a year.

HISTORY: --Amended Oct. 25, 1972, No. 3325, § 2, Sess. L. 1972, p. 474; May 16, 1974, No. 3572, § 6, Sess. L. 1974, p. 110; Apr. 28, 1977, No. 3973, § 5, Sess. L. 1977, p. 53; July 27, 1982, No. 4733, § 5, Sess. L. 1982, p. 124; May 14, 1985, No. 5060, § 112(a), Sess. L. 1985, p. 31; Aug. 29, 1988, No. 5362, § 13, Sess. L. 1988, p. 217; Sept. 2, 1994, No. 6015, § 1, Sess. L. 1994, p. 201; Dec. 22, 2007, No. 6976, § 4(a), Sess. L. 2007, p. 204; Mar. 10, 2008, No. 6991, § 8(a), (b), Sess. L. 2008, pp. 10, 11.

