

02/11/15 Superior Court of the Virgin Islands
Civil Division
CIVIL ACTION DOCKET

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VIRGIN ISLANDS UNITY DAY CASE ND: ST-14-CV-0000544 TRO
FILING DATE: 12/02/14
VS. JUDGE: Hon. Michael C. Dunston

GOVERNMENT OF THE VIRGIN ISLANDS ET AL

PARTY TYPE	LITIGANT	PARTY NAME
ATTORNEY FOR PLAINTIFF	P001	GREENE, RYAN W.
DEFENDANT	P001	VIRGIN ISLANDS UNITY DAY GRDUP, INC.
DEFENDANT	D001	GOVERNMENT OF THE VIRGIN ISLANDS
DEFENDANT	D002	IRA MILLS IN HIS OFFICIAL CAPACITY AS TA

DATE	FEE/AMOUNT
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02/11/15	MOTION FOR EXTENSION OF TIME AND PROPOSED ORDER FILED BY RYAN GREENE, ESQUIRE	
02/11/15	RULE 41(A) REQUEST FOR VOLUNTARY DISMISSAL RECEIVED FROM RYAN GREENE, ESQUIRE.	
02/06/15	OPPOSITION TO PLAINTIFF'S MOTION FOR DEFAULT JUDGMENT FILED BY TAMIKA M. ARCHER, ESQ., AAG	
01/27/15	NOTICE OF ENTRY OF ORDER 01/23/2015 RYAN W. GREENE, ESQUIRE CAROL THOMAS-JACOBS, ESQUIRE A.A.G. TERI GRIFFITH, ESQUIRE, ACTING A.G.	
01/23/15	ORDER SIGNED BY JUDGE MICHAEL C. DUNSTON, THAT THE DEFENDANT'S MOTION FOR EXTENSION OF TIME NUNC PRO TUNC TO RESPOND TO PLAINTIFF'S COMPLAINT IS HEREBY GRANTED.	
01/23/15	OPPOSITION TO MOTION FOR EXPEDITED DISCOVERY AND MOTION TO STAY DISCOVERY FILED BY CAROL THOMAS-JACOBS, ESQ., AAG PROPOSED ORDER FILED	
01/21/15	MOTION FOR EXTENSION OF TIME NUNC PRO TUNC TO RESPOND TO PLAINTIFF'S COMPLAINT FILED BY CAROL THOMAS-JACOBS, ESQ. PROPOSED ORDER FILED	
01/21/15	ORDER SIGNED BY JUDGE DUNSTON STATING THAT PLAINTIFF SHALL RESPOND TO DEFENDANT'S MOTION BY 02/10/2015, AND DEFENDANTS MAY REPLY BY 02/20/2015.	
01/21/15	NOTICE OF ENTRY OF ORDER ISSUED TO PARTIES WITH ORDER DATED 01/21/2015 RYAN W. GREENE, ESQ.	

□ Superior Court of the Virgin Islands

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CIVIL ACTION DOCKET

ST-14-CV-0000544

TRO

DATE

FEE/AMOUNT

CAROL THOMAS JACOBS, ESQ., AAG
 TERI GRIFFITHS, ESQ., ACTING ATTORNEY GENERAL

01/16/15
 MOTION TO DISMISS FOR LACK OF STANDING, PERSONAL JURISDICTION,
 INSUFFICIENT SERVICE OF PROCESS, INSUFFICIENT PROCESS, AND FAILURE
 TO STATE A CLAIM UPON WHICH RELIEF MAY BE GRANTED FILED BY CAROL
 THOMAS-JACOBS, ESQ., AAG
 PROPOSED ORDER FILED

01/15/15
 SUBPOENA DUCES TECUM ISSUED TO DELOITTE TOUCHE TOHMATSU LIMITED
 (DTTL) FILED BY RYAN W. GREENE, ESQ.

01/14/15
 NOTICE OF ENTRY OF ORDER
 01/13/2014
 RYAN W. GREENE, ESQUIRE
 CAROL THOMAS-JACOBS, ESQUIRE A.A.G
 SORIA DIASE-COFFELT, ESQUIRE A.G.

01/13/15
 ORDER SIGNED BY JUDGE MICHAEL C. DUNSTON, THAT DEFENDANTS SHALL
 RESPOND TO PLAINTIFF'S MOTION FOR EXPEDITED DISCOVERY BY JANUARY 23,
 2015, AND PLAINTIFF MAY REPLY BY JANUARY 30, 2015.

01/09/15
 MOTION FOR EXPEDITED DISCOVERY WITH PROPOSED ORDER FILED BY RYAN W.
 GREENE, ESQUIRE.

01/09/15
 MOTION FOR DEFAULT JUDGMENT RECEIVED FROM RYAN W. GREENE, ESQUIRE

12/29/14
 NOTICE OF ENTRY OF ORDER
 12/30/2014
 VINCENT FRAZER, ESQUIRE A.A.G.
 RYAN W. GREENE, ESQUIRE

12/29/14
 ORDER SIGNED BY JUDGE MICHAEL C. DUNSTON, THAT DEFENDANTS SHALL MOVE,
 ANSWER, OR OTHERWISE RESPOND TO THE COMPLAINT BY JANUARY 15, 2015.
 ORDERED THAT SHOULD THE PARTIES WISH TO CONDUCT DISCOVERY PRIOR TO A
 HEARING ON THE MERITS, THE PARTIES SHALL CONDUCT A SCHEDULING
 CONFERENCE PURSUANT TO RULE 26(f) OF THE FEDERAL RULES OF CIVIL
 PROCEDURE BY JANUARY 19, 2015, AND SHALL SUBMIT TO THE COURT BY
 JANUARY 23, 2015, A WRITTEN REPORT SETTING FORTH A PROPOSED
 DISCOVERY PLAN AND PROPOSED SCHEDULING ORDER.

12/17/14
 NOTICE OF FILING PROOF OF SERVICE FILED BY RYAN W. GREENE, ESQ.

12/05/14
 AS TO VINCENT FRAZER, ESQ AND IRA MILL
 (2) RETURNS OF SERVICE FOR SUMMONS FOR VINCENT FRAZER, ESQ.,
 ATTORNEY GENERAL AND IRA MILLS, TAX ASSESSOR
 (2) AFFIDAVITS FILED BY MICHAEL A. RICHARDSON, PROCESS SERVER

12/05/14
 NOTICE OF ENTRY OF ORDER
 12/03/2014
 RYAN W. GREENE, ESQ.

L Superior Court of the Virgin Islands
 02/11/15 Civil Division

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CIVIL ACTION DOCKET

DATE	ST-14-CV-0000544	TRO	FEE/AMOUNT
12/03/14	ORDER SIGNED BY JUDGE MICHAEL C. DUNSTON. ORDERED THAT PLAINTIFF SHALL PROVIDE PROOF OF SERVICE OF THE SUMMONS AND COMPLAINT UPON DEFENDANTS BY APRIL 1, 2015.		
12/03/14	FEE RECEIVED RECEIPT # - 00141422		75.00
12/03/14	DOCKETING LETTER AND NOTICE OF JUDGE ASSIGNMENT PROCESSED BY CLERK		
12/03/14	(2) 20 DAY SUMMONS ISSUED TO GOVERNMENT OF THE VIRGIN ISLANDS C/O VINCENT FRAZER, ESQ., ATTORNEY GENERAL AND IRA MILLS, TAX ASSESSOR		
12/03/14	DIRECT JUDGE ASSIGNMENT Hon. Michael C. Dunston MCD		
12/02/14	CASE INFORMATION AND LITIGANT DATA FORM FILED BY RYAN W. GREENE, ESQ.		
12/02/14	FILING FEE ASSESSED		
12/02/14	COMPLAINT AND SUMMONS FILED BY RYAN W. GREENE, ESQ.		

TOTAL NUMBER OF ENTRIES: 28

REQUESTED BY: JSMITH

***** END OF REPORT *****

IN THE SUPERIOR COURT OF THE VIRGIN ISLANDS

DIVISION OF SAINT THOMAS AND SAINT JOHN

VIRGIN ISLANDS UNITY DAY GROUP,
INC.,

Plaintiff,

v.

GOVERNMENT OF THE VIRGIN
ISLANDS, and IRA MILLS in his official
capacity as Tax Assessor,

Defendant.

Case No.: SF-14-CV-544

ACTION FOR VIOLATION OF
REVISED ORGANIC ACT;
TEMPORARY & PERMANENT
INJUNCTIVE RELIEF

COMPLAINT

JURISDICTION AND VENUE

1. Plaintiff VIRGIN ISLANDS UNITY DAY GROUP, INC. (hereinafter "V.I. UNITY") is a not-for-profit corporation organized and existing under the laws of the United States Virgin Islands.

2. Plaintiff V.I. UNITY is an association of individual taxpayers in the Virgin Islands, and brings this action on behalf of its members. Additionally, V.I. UNITY brings this action on behalf of all taxpayers of the Virgin Islands to restrain illegal or unauthorized acts by territorial officers or employees pursuant to 5 V.I.C. § 80.

3. Members of V.I. UNITY have suffered particularized and individual injury as a result of the actions of Defendants as set forth herein.

4. All other members of V.I. UNITY are individual property owners on St. John, and all members have suffered discrete and particularized injury to their individual property interests as a result of the arbitrary and capricious method of assessing individual properties described herein.

5. The Government of the Virgin Islands is an instrumentality organized and existing under the Revised Organic Act for the Virgin Islands, 48 U.S.C. § 1541, *et seq.*

COMPLAINT

9. Prior to December, 2008, Roy Martin was the de facto Tax Assessor for the Virgin Islands and was the person responsible for calculation and assessment of property taxes for real property located in the Virgin Islands. Following Mr. Martin's resignation as Tax Assessor Bernadette Williams assumed the position of Acting Tax Assessor and was responsible for calculation and assessment of property taxes. Now Ira Mills has been given the position of Tax Assessor, but upon information and belief, Ira Mills does not possess the required certification to lawfully serve as Tax Assessor.

10. Before assuming his duties the Tax Assessor was required to post a bond in an amount negotiated with the Governor and approved by the Legislature.

11. This Court has jurisdiction over the subject matter of the instant action pursuant to the Revised Organic Act which provides that the Fourteenth Amendment to the Constitution of the United States is incorporated into the rights afforded Virgin islands citizens, in that this is an action seeking redress for the deprivation, under color of law, of rights, privileges or immunities secured by the Revised Organic Act, and ultimately the Constitution of the United States providing for equal rights of all persons within the jurisdiction of the United States.

12. This Court also has jurisdiction pursuant to 5 V.I.C. § 80 in that this is an action by taxpayers to restrain unlawful acts by Government officials.

13. Venue is proper in this judicial district in that defendants reside in this judicial district, the real property that is the subject of the instant action is located in this judicial district, and a substantial part of the events or omissions giving rise to the claim occurred within this judicial district.

ALLEGATIONS COMMON TO ALL CAUSES OF ACTION

14. In December, 2000, the Government of the Virgin Islands entered into a settlement agreement with the plaintiffs in an action styled *Berne Corp. v. Government of the*

COMPLAINT

Virgin Islands, bearing Civil Number 2000-141, in the District Court of the Virgin Islands, Division of Saint Thomas and Saint John. Pursuant to that settlement agreement the Government agreed to the reassessment of all real property in the Virgin Islands in accordance with the Uniform Standards of Professional Appraisal Practice (hereinafter "USPAP") (hereinafter the "Berne Settlement Agreement").

15. The foregoing terms of the Berne Settlement Agreement have been statutorily incorporated at 33 V.I.C. § 2404(a).

16. In the summer of 2003, pursuant an Order of May 12, 2003, entered by the District Court in *Berne Corp. v. Government of the Virgin Islands*, 262 F.Supp.2d 540 (D.V.I. 2003), the Government contracted with BearingPoint (now Deloitte) for purposes of conducting the reassessment of all real property in the Virgin Islands. Pursuant to the contract between the Government of the Virgin Islands and BearingPoint/Deloitte, real property values were to be determined based upon actual or fair market value.

17. On March 10, 2008, Governor John deJongh signed into law Act 6991. Among other things, said Act provides in pertinent part that "in assessing the fair market value of real property, the Tax Assessor shall use the applicable standards promulgated by the International Association of Assessing Officers ("IAAO"), and shall promulgate such rules and regulation (*sic*) as necessary to implement the IAAO standards for all classifications of property set forth in § 2301(b) of this title."

18. The Defendants have now sent out 2013 property tax bills without fair notice required by Title 33 of the V.I. Code, which fail to use the applicable standards promulgated by the International Association of Assessing Officers ("IAAO"), and have further failed to promulgate such rules and regulation (*sic*) as necessary to implement the IAAO standards for all classifications of property [set forth in § 2301(b)]."

COMPLAINT

19. Title 33 V.I. Code states that a Notice of Change in Value must be mailed by May 15 of the succeeding year, and be published at least 4 times in the newspaper in May. None of this happened. The notice/bills were issued in September. One of the components of testing the Mass Appraisal Models is to issue a Notice of Revaluation and ask for Informal Appeals prior to issuing the bills. The Government improperly passed a law last year which improperly changed this process to allow the notice of revaluation to also be the actual bill, making the process inconsistent with IAAO standards.

20. An accurate GIS mapping system is vital to producing a valid Mass Appraisal.

21. The GIS system is still not accurate especially for St. John where large sections of the island are not correct in that system, especially for subdivisions. The Inspector General's Report recently issued states their conclusion that the maps cannot be relied upon.

22. According to the IAAO Standards the Mass Appraisal must result in accuracy of +/-15% variance from actual sales to be valid.

23. Upon information and belief the contract between the Government of the Virgin Islands and Deloitte Touche Tohmatsu Limited and other documents exchanged between the Government and Deloitte referenced the need to meet IAAO Standards, including but not limited to that the Mass Appraisal must result in accuracy of +/-15% variance from actual sales to be valid.

24. The small number of sales on St John during the relevant time period makes it difficult, if not impossible, to create accurate models, especially when there were no sales at all for many neighborhoods.

25. In creating a model, the low and high sales are thrown out as "unusual". However in the case of St John, there are two very distinct types of property. Specifically, (1)

COMPLAINT

properties purchased by investors for the Short Term Rental Market, and to “flip”; as opposed to (2) the land and homes inherited, built and owned by native Virgin Islanders and local residents.

26. The vast majority of sales during the time period relevant to the 2013 tax bills, and all of the high dollar sales, belong to the investor class. The local class, with mostly low dollar properties, almost never sells because there is no where else to move to except off of St John.

27. Both of these types of property exist in all St John neighborhoods. There is no one place that the investor properties are located, high priced short term rental villas can be found right next to modest local homes all over the island.

28. This existence of both of investor and local properties in all St. John neighborhoods causes a major problem is assessing the values of the local property statistically.

29. For example, in 2013 in the same neighborhood, one parcel of land sold for \$90,000 another sold for \$2,500,000. For homes, in 2013 one neighborhood has a low sale of \$690,000 and a high of \$3,500,000.

30. The IAAO uses neighborhoods to group properties with similar size, quality and value together. According to the IAAO, the GIS map is a useful tool to verify accuracy of neighborhood Mass Appraisal results by comparing values assigned to side by side properties

31. The 2013 Mass Appraisal did not produce this result.

32. Using the GIS Map, a study was done on the waterfront properties of a bay assembling data and calculating values to show the radically divergent property values in connection with the 2013 tax bills complained of herein. The land values assessed ranged from \$35,000/per acre to \$1,431,052/acre. Land value is increased by landscaping, swimming pools, tennis courts, etc.

COMPLAINT

33. The highest value property was a completely untouched parcel with no beach and only scrub tan tan trees. The lowest valued property has a white sandy beach, massive swimming pool, tennis courts, and professional landscaping. Other undeveloped properties abutting each other have differences in value of more than \$273,000/acre.

34. There are similar radically divergent property values in many more neighborhoods on St. John.

35. The models used to calculate value assign an amount to different factors, some of which are tangible, but many of which are subjective. A professional appraiser must study for years to become expert in this type of judgment. The Tax Assessor's data collectors who were utilized to collect data in connection with the 2013 tax bills complained of herein have no professional credentials, and there is no formal description given to assist in assigning these values. This results in completely arbitrary and conflicting values.

36. For land the values assigned are View, topography. Real Estate Professional can testify to the value of a view being dependent on the amount of water that can be seen, with waterfront land being the most desirable. On Great Cruz Bay a waterfront home has a view described as "Good", which, however, is also inexplicably the same value for the View assigned to a property that can see no water at all.

37. For homes, the assigned Property Description, House Style, House Quality and House Condition are completely arbitrary. For example, a mega luxury villa that rents for more than \$27,600 per week at Christmas is Classified as a 2 family Duplex, with a Good View, a standard House style, Average House Quality and Average House Condition. This house sold in 2014 for \$7.7 million, and is assessed at \$5.56 million).

COMPLAINT

38. Commercial Properties as defined by the Tax Assessor do not match DPNR's definition of Commercial, nor do they match the factors for DLCA Licensing of Businesses, nor the IRB records of Business Income Production.

39. For example, a business license is not required for 4 units or less if the owner lives in one of the units. It is estimated that over 50% of the homes on St John are being used as short term Vacation Rentals for very high rates. These homes pay Hotel Tax and Gross Receipts tax, yet are not deemed commercial by the Tax Assessor and are not accurately identified with the available Property Description tag "Rental Villa".

40. All of the National Park Properties have been designated Commercial, which naturally includes hundred's of acres of untouched land, generating no income, causing a massive decrease in value. The National Park Properties are assessed at incredibly low rates, for example a beautiful beach is assessed at \$79k/acre while the property next door is assessed at \$475,000/acre.

41. Commercial Properties assessed values are calculated using a completely different method than non commercial properties. They are assessed on an Income Production basis which is extremely difficult to obtain and then analyze the needed data to generate good assessments.

42. Upon information, the Tax Assessor does not have any CPA's or equivalents in his office to perform this kind of analysis. The resulting St John Commercial assessments are extremely erratic. Once commercial property, for example, was assessed at \$193.65/SQ FT but a property next door owned by a different entity but substantially similar, if not almost identical to, the aforementioned property was assessed at \$234.69/sq./ft.

43. Another commercial concrete building, constructed in 2006, has been determined by the Tax Assessor to be worth \$5.38/sq. ft.

COMPLAINT

44. By way of further example, a beautiful three acre peninsula, surrounded by water on three sides, zoned W-1(which would allow a Hotel), is valued at \$163k/acre. Land across the road from this same W-1 parcel, but with zero view and zoned R-2 the land is assessed as worth \$267,000/acre or \$294,000/acre.

45. In that area, the land ranges from \$98,000/acre to \$550,000/acre, and improvements range from \$29.00/ft. to \$387.00/ft. In fact, a local house is assessed as worth \$349.00/ft., while an island realtor's income producing Commercial Building built in 2000 in the same area is assessed at \$86.00/ft.

**FIRST CAUSE OF ACTION
(Violation of Revised Organic Act – Denial of Substantive Due Process)**

46. Plaintiff repeats and re-pleads the allegations contained in Paragraphs 1 through 45, inclusive, of this Complaint and re-pleads them as though set forth in full at this place.

47. Plaintiff is informed and believes and based thereon alleges that the real property revaluation conducted by Deloitte pursuant to its contract with the Government of the Virgin Islands was not conducted in accordance with IAAO standards and was deficient, without limitation, in the following respects:

- a. Assessed values were assigned to property in an arbitrary and capricious manner. As a result, similar properties with similar fair market values were given wildly different assessed values that do not reflect their true fair market values.
- b. Persons hired to collect data regarding individual properties were poorly trained and not given sufficient instruction regarding data gathering. As a result, data was gathered in a haphazard, inconsistent, and arbitrary manner. Much of the data collected is erroneous and incorrect, and

COMPLAINT

numerous properties were misclassified or mis-described. Therefore, assessments based on said defective data are also erroneous and incorrect.

- c. Upon information and belief, the computer model used to generate assessed values was not properly designed, calibrated, or tested as required by USPAP and IAAO standards and, pursuant to the Berne Settlement Agreement and Act 6991, Virgin Islands law.
- d. Upon information and belief, the validity of the assessed values generated by Deloitte was not confirmed or tested in accordance with standard statistical practice, as required by IAAO policies and procedures as made part of Virgin Islands law pursuant to Act 6991.

48. Plaintiff is informed and believes and based thereon alleges that the property revaluation, on a system-wide basis, was arbitrary, capricious, inconsistent, and deficient in other respects and will amend this Complaint to set forth those deficiencies as they are identified.

49. As a result of the actions of Defendants, and each of them, and of Deloitte, acting on behalf of and for the benefit of Defendants, the methods used in assessing the value of real property in the Virgin Islands are in violation of the requirements of Act 6991, do not further any legitimate governmental interest, and are so flawed and fundamentally erroneous as to constitute a violation of the Due Process clause of the Fourteenth Amendment to the Constitution of the United States, made applicable to the Virgin Islands by virtue of the Revised Organic Act of 1954.

50. The methodology used to generate assessed values for real property in the Virgin Islands was fundamentally unfair, unreasonable arbitrary, capricious, and discriminatory and, therefore, constitutes a violation of the Due Process clause of the Fourteenth Amendment to the

Constitution of the United States, made applicable to the Virgin Islands by virtue of the Revised Organic Act of 1954.

51. Plaintiff is entitled to Declaratory Judgment that the assessed values derived from the reassessment project at issue are in violation of Plaintiff's and its members' fundamental rights to due process.

52. Additionally, plaintiff is informed and believes that no full revaluation "upon actual view" has been conducted within five years prior to the issuance of the 2013 tax bills, as required by 33 V.I.C. § 2402(a).

**SECOND CAUSE OF ACTION
(Temporary and Permanent Injunctive Relief)**

53. Plaintiff repeats and re-pleads the allegations contained in Paragraphs 1 through 45 inclusive, of this Complaint and re-pleads them as though set forth in full at this place.

54. Plaintiff, its members, and all taxpayers in the Virgin Islands are entitled to Preliminary and Permanent Injunctive Relief as follows:

- a. For an Order that property taxes be assessed and collected at the 1998 assessed values and mill rate until IAAO compliance is attained;
- b. For an Order that no revaluation or increased in assessed property values be imposed or collected until the Government satisfies this Court that assessed values for real property have been determined in accordance with the requirements of Act 6991 and the standards of the IAAO. (Specifically including a provision in said Order that any new Mass Appraisal attempt must be first made public and the results thereof certified and proven as valid before any bills using such assessed values are generated.); and

COMPLAINT

- c. For an Order enjoining the use of the 2013 assessed values and any future assessed values determined by Deloitte pursuant to its contract with the Government of the Virgin Islands.

WHEREFORE, Plaintiff prays for relief as follows:

1. For Declaratory Judgment that the assessed values derived from the Deloitte reassessment project including the values reflected on the 2013 tax bills are in violation of Plaintiff's, its members', and all Virgin Islands taxpayers' fundamental rights to substantive due process;

2. For an Order enjoining the use of assessed values as determined by Deloitte pursuant to its contract with the Government of the Virgin Islands and

- a. For an Order that property taxes be assessed and collected at the 1998 assessed values and mill rate until IAAO compliance is attained;

- b. For an Order that no revaluation or increased in assessed property values be imposed or collected until the Government satisfies this Court that assessed values for real property have been determined in accordance with the requirements of Act 6991 and the standards of the IAAO. (Specifically including a provision in said Order that any new Mass Appraisal attempt must be first made public and the results thereof certified and proven as valid before any bills using such assessed values are generated.); and

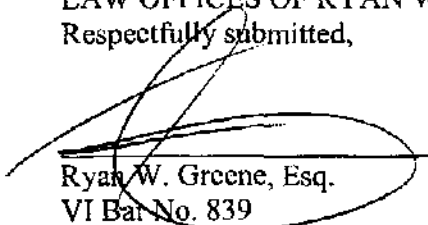
- c. For an Order enjoining the use of the 2013 assessed values and any future assessed values determined by Deloitte pursuant to its contract with the Government of the Virgin Islands.

3. For such other and further relief as the Court deems proper.

VIUDG v. Government of the V.I., Case No. _____
COMPLAINT

LAW OFFICES OF RYAN W. GREENE
Respectfully submitted,

Dated: December 2, 2014

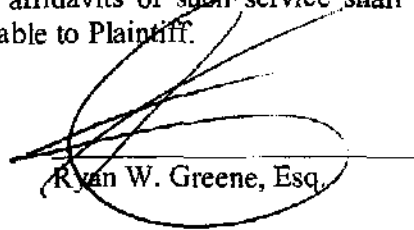


Ryan W. Greene, Esq.
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FILED December 3, 2014
FEE PAID \$75.00
BY SM/Smith

NOTICE AND CERTIFICATION OF SERVICE
REGARDING CLAIMS FOR INJUNCTIVE RELIEF

I certify that on this 1st day of December, 2014 I provided notice to the Defendants of the request for injunctive relief contained within this Complaint by Process Server Michael Richardson serving a true and correct copy of the forgoing pleading upon the Tax Assessor Ira Mills, and by Process Server Michael Richardson also serving a copy of the forgoing pleading upon Carol Thomas-Jacobs, Esq. at the Attorney General's Office, Virgin Islands Department of Justice. Notices of Proof of Service showing affidavits of such service shall be filed in due course by Plaintiff as soon as they become available to Plaintiff.


Ryan W. Greene, Esq.

7/15
N/S

**IN THE SUPERIOR COURT OF THE VIRGIN ISLANDS
DIVISION OF SAINT THOMAS AND SAINT JOHN**

VIRGIN ISLANDS UNITY DAY GROUP,
INC.,

Plaintiff,

v.

GOVERNMENT OF THE VIRGIN ISLANDS
and IRA MILLS in his official capacity as Tax
Assessor,

Defendant.

Case No.: ST-14-CV-544

**ACTION VIOLATION OF REVISED
ORGANIC ACT; TEMPORARY &
PERMANENT INJUNCTIVE RELIEF**

JURY TRIAL DEMANDED

MOTION FOR EXTENSION OF TIME

COMES NOW Plaintiff VIRGIN ISLANDS UNITY DAY GROUP, INC., by and through its undersigned counsel of record, and moves the Court for an Order allowing it an extension of time, *nunc pro tunc*, to respond to this Court's Order that Plaintiff respond to the pending Motion to Dismiss by February 10, 2015. After consultation with the client the Plaintiff has determined that it desires to voluntarily dismiss the instant action. Because of the decision to voluntarily dismiss this action the decision was made to halt work on the response to the Motion to Dismiss to save costs and for reasons of judicial economy, and to notify this Court as promptly as possible of the Plaintiff requests for voluntary dismissal of this action. Accordingly, if accepted and approved by this Court, such voluntary dismissal would moot further briefing in response, and in reply, concerning the Government's Motion to Dismiss.

It is respectfully submitted that the Voluntary Dismissal filed contemporaneously with this Motion will dispose of this action, thereby saving the parties and the Court time that would otherwise be spent responding to and disposing of the Motion to Dismiss. In the event that the Court does not accept the Plaintiff's request for Voluntary Dismissal the Plaintiff asks for one

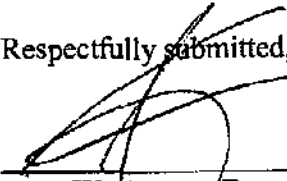
MOTION FOR EXTENSION OF TIME

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week from the date of any denial of such request for the Plaintiff to respond to the Motion to Dismiss.

Dated: February 11, 2015

Respectfully submitted,

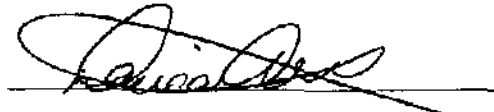


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ryan@ryan-greene.com

CERTIFICATE OF SERVICE

THIS IS TO CERTIFY that on February 11, 2015, I filed the foregoing document with the Clerk of the Court and also deposited a copy of this document via *U.S. Mail Postage Prepaid*, to the following:

Carol Thomas-Jacobs, Esq.
Tamika M. Archer, Esq.
Assistant Attorneys General
Virgin Islands Department of Justice
Office of the Attorney General
34-38 Kongcns Gade
G.E.R.S. Complex, 2nd Floor
St. Thomas, VI 00802
Telephone: (340) 774-5666
Facsimile: (340) 776-3494
Email: cjacobs@doj.vi.gov
tarcher@doj.vi.gov



**IN THE SUPERIOR COURT OF THE VIRGIN ISLANDS
DIVISION OF ST. THOMAS/ST. JOHN**

VIRGIN ISLANDS UNITY DAY GROUP,
INC.,

Plaintiff,

v.

GOVERNMENT OF THE VIRGIN ISLANDS
and IRA MILLS in his official capacity as Tax
Assessor,

Defendant.

Case No.: ST-14-CV-544

ACTION FOR DAMAGES

JURY TRIAL DEMANDED

ORDER

This matter is before the Court on the Plaintiff's Motion for Extension of Time dated February 11, 2015, pertaining to the Defendant Government of the Virgin Islands' pending Motion to Dismiss. Upon consideration of the matters before me and being otherwise advised of the premises, it is hereby

ORDERED: That the Plaintiffs' February 11, 2015 Motion for Extension of time is denied as moot because this matter has been dismissed without prejudice as to Plaintiff's claims against GOVERNMENT OF THE VIRGIN ISLANDS and IRA MILLS in his official capacity as Tax Assessor per Plaintiff's Request for Voluntary Dismissal dated February 11, 2015. Accordingly, this case is now closed.

So Ordered this ____ day of February, 2015.

Hon. Michael C. Dunston
CHIEF JUDGE OF THE SUPERIOR COURT

ATTESTED BY: Clerk of the Court

BY: _____

Dist.: Ryan W. Greene
Carol Thomas-Jacobs

MD
NS

IN THE SUPERIOR COURT OF THE VIRGIN ISLANDS
DIVISION OF ST. THOMAS AND ST. JOHN

VIRGIN ISLANDS UNITY DAY GROUP,
INC.,

Plaintiff,

v.

GOVERNMENT OF THE VIRGIN ISLANDS
and IRA MILLS in his official capacity as Tax
Assessor,

Defendants.

Case No.: ST-14-CV-544

**ACTION VIOLATION OF REVISED
ORGANIC ACT; TEMPORARY &
PERMANENT INJUNCTIVE RELIEF**

JURY TRIAL DEMANDED

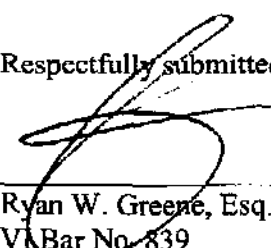
RULE 41(A) REQUEST FOR VOLUNTARY DISMISSAL OF ACTION

COMES NOW Plaintiff Virgin Islands Unity Day Group, Inc., by and through the undersigned counsel, Ryan W. Greene, Esq., and hereby dismisses the Complaint against Defendants GOVERNMENT OF THE VIRGIN ISLANDS and IRA MILLS pursuant to Rule 41(a) without prejudice. MILLS has not answered in this case and the Defendant GOVERNMENT OF THE VIRGIN ISLANDS has not served either an Answer or a Motion for Summary Judgment in this case. (See Fed. R. Civ. P. 41(a)(1)(A)(i)).

A proposed Order is submitted with this Request.

Dated: February 11, 2015

Respectfully submitted,

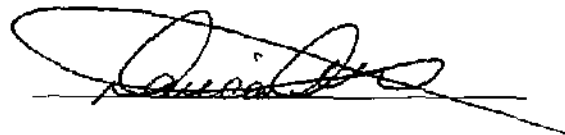


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Fax: (888) 519-7138
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CERTIFICATE OF SERVICE

THIS IS TO CERTIFY that on February 11, 2015, I filed the foregoing document with the Clerk of the Court and also deposited a copy of this document via *U.S. Mail, postage prepaid*, to the following:

Carol Thomas-Jacobs, Esq.
Tamika M. Archer, Esq.
Assistant Attorneys General
Virgin Islands Department of Justice
Office of the Attorney General
34-38 Kongens Gade
G.E.R.S. Complex, 2nd Floor
St. Thomas, VI 00802
Telephone: (340) 774-5666
Facsimile: (340) 776-3494
Email: cjacobs@doj.vi.gov
tarcher@doj.vi.gov

A handwritten signature in black ink, appearing to be "Carol Thomas-Jacobs", written over a horizontal line.

**IN THE SUPERIOR COURT OF THE VIRGIN ISLANDS
DIVISION OF ST. THOMAS/ST. JOHN**

VIRGIN ISLANDS UNITY DAY GROUP,
INC.,

Plaintiff,

v.

GOVERNMENT OF THE VIRGIN ISLANDS
and IRA MILLS in his official capacity as Tax
Assessor,

Defendant.

Case No.: ST-14-CV-544

ACTION FOR DAMAGES

JURY TRIAL DEMANDED

ORDER

This matter is before the Court on the Plaintiff's Rule 41(a) request to dismiss this case against Defendants GOVERNMENT OF THE VIRGIN ISLANDS and IRA MILLS in his official capacity as Tax Assessor, without prejudice. Upon consideration of the matters before me and being otherwise advised of the premises, it is hereby

ORDERED: That this matter is hereby dismissed without prejudice as to Plaintiff's claims against GOVERNMENT OF THE VIRGIN ISLANDS and IRA MILLS in his official capacity as Tax Assessor. Accordingly, this case is now closed.

So Ordered this ____ day of February, 2015.

Hon. Michael C. Dunston
CHIEF JUDGE OF THE SUPERIOR COURT

ATTESTED BY: Clerk of the Court

BY: _____

Dist.: Ryan W. Greene
Carol Thomas-Jacobs