

33 V.I.C. § 2301

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*** Statutes current through Act 7616 of the 2014 Regular Session, Excludes Acts 7579 and 7611 ***

TITLE THIRTY-THREE Taxation and Finance
Subtitle 2 Property Taxes
Chapter 81. General Provisions; Rate of Tax
Subchapter I. Rate of Tax and Exemptions

33 V.I.C. § 2301 (2014)

§ 2301. Imposition and rate of tax

(a) All real property in the Virgin Islands subject to taxation must be assessed at 100 percent of its fair market value as calculated by using the assessment methods set forth in sections 2403 and 2404 of this chapter;

(b) The Tax Assessor shall levy and collect on real property a tax at the mil rates for each classification of real property specified in this subsection as follows:

(1) unimproved non-commercial real property, at .004946;

(2) residential real property, at .003770;

(3) commercial real property, at .007110; and

(4) timeshare real property at .014070.

(c) As used in this section

(1) "Unimproved non-commercial real property" means any real property that is unimproved and is located in any residential or agricultural zoning district as set forth in title 29 Virgin Islands Code, chapter 3.

(2) "Residential real property" means any real property on which a residence is located, including apartments, condominiums, cooperatives, but excluding timeshare real property.

(3) "Commercial real property" means any real property that has on it improvements designed or intended for income production, or unimproved real property that is located in any business, commercial, gaming, industrial, public, special, or waterfront zoning district, as set forth in title 29 Virgin Islands Code, chapter 3.

(4) "Timeshare real property" means any real property that is owned or leased by several persons jointly and in which the ownership or leasehold interests are for fixed

periods of time.

(d) The owner of unimproved real property in the Virgin Islands which the owner has acquired by a Class I inheritance, as defined in title 33 Virgin Islands Code, chapter 1, section 1, but not by gift, purchase, survivorship, or otherwise, and the unimproved real property consists of five acres or less, and any part of which is not exempt from the payment of real property taxes under any provision of the Virgin Islands Code, shall receive a tax credit equal to 80% of the real property taxes levied on the real property by the Tax Assessor, until \$ 5,000 or more of improvements are made to the real property. Whenever \$ 5000 of improvements are made, the property must be assessed pursuant to subsection (a).

HISTORY: --Added Mar. 10, 2008, No. 6991, § 1, Sess. L. 2008, pp. 4, 5.

33 V.I.C. § 2302

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33 V.I.C. § 2302 (2014)

§ 2302. Disposition of proceeds of the tax; allocation of tax increment

(a) The proceeds of this tax and the taxes upon property heretofore levied under any tax law, including all surcharges, shall be covered into the general fund of the treasury of the Virgin Islands.

(b) Notwithstanding the provisions of subsection (a) of this section, in addition to any other deposits that may be required by law, there shall be deposited from the proceeds of this tax \$ 3,000,000 in the fiscal year ending September 30, 1986 and \$ 1,500,000 in each fiscal year thereafter into the St. John Capital Improvements Fund created by section 3057 of this title.

(c) Notwithstanding the provision of subsection (a) of this section and, after making the deposit required by subsection (b) of this section and any other deposits that may be required by law, the property taxes, if any, arising from the levies upon taxable real property in the United States Virgin Islands consisting of affordable housing units provided pursuant to this act shall be allocated as follows:

(1) that portion of taxes levied upon each taxable lot, block, tract or parcel of real property which is developed under and pursuant to the program which is attributable to the "initial assessed value" of each such taxable lot, block, tract or parcel shall be allocated to and when collected shall be deposited by the Lieutenant Governor into the General Fund of the Treasury of the United States Virgin Islands.

(2) that portion, if any, of such taxes which is attributable to the increase in the assessed value of each taxable lot, block, tract or parcel of real property which is developed under and pursuant to the program over and above the "initial assessed value" of such property (the "tax increment") shall be allocated to and when collected shall be deposited by the Lieutenant Governor to the Housing Trust Fund established pursuant to section 3074 of this title and applied as herein provided.

The Tax Assessor shall determine, to the best of his ability, the assessed value, as of March 1, 1990, of each lot, block, tract or parcel of real property in the United States Virgin Islands which is developed under and pursuant to the program, and the value so ascertained shall be the "initial assessed value" of each such lot, block, tract or parcel of real property. The Lieutenant Governor shall thereafter be required to determine the tax increment resulting from positive increases in the assessed value of each such lot, tract, block, or parcel over and above the initial assessed value of each such piece of real property in order to ascertain the amount of taxes to be credited to the Housing Trust Fund. The tax increment in each year over and above the taxes attributable to the initial assessed value of such property shall be deposited in the Housing Trust Fund not later than twenty (20) days after the collection thereof by the Lieutenant Governor.

HISTORY: --Amended Nov. 7, 1983, No. 4877, § 208(b), Sess. L. 1983, p. 220; Aug. 13, 1984, No. 4981, § 1, Sess. L. 1984, p. 222; May 14, 1985, No. 5060, § 120, Sess. L. 1985, p. 37; Mar. 19, 1990, No. 5523, § 9, Sess. L. 1990, p. 62; June 8, 1990, No. 5575, § 4, Sess. L. 1990, p. 226; Dec. 22, 2007, No. 6976, § 3, Sess. L. 2007, p. 204.

3 V.I.C. § 2303

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33 V.I.C. § 2303 (2014)

§ 2303. Real property subject to tax

All real property not in this subtitle expressly exempted from taxation shall be assessed and taxed.

33 V.I.C. § 2304

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33 V.I.C. § 2304 (2014)

§ 2304. Real property exempt from tax

The following property shall be exempt from taxation --

(1) property of the United States, unless otherwise provided by the Congress of the United States;

(2) property of the government of the United States Virgin Islands;

(3) every building used and set apart exclusively for--

(A) religious worship; or

(B) educational, literary, scientific or charitable purposes -- and every tract of land not exceeding five acres, upon which such buildings are situated, if such buildings and grounds are not used or leased with a view to the pecuniary profit of either owner or lessee;

(4) all cemeteries, subject to the same condition as in subdivision (3) of this section; and

(5) all property to the extent of the homestead exemption provided for in section 2305 of this title.

(6) All improvements to real property which are funded with Federal Low Income Housing Tax Credits which are included in an Approved Affordable Housing Development Plan pursuant to title 29 Virgin Islands Code, chapter 16. This exemption shall be applicable only during the Internal Revenue Service compliance period.

HISTORY: --Amended Mar. 15, 1962, No. 834, § 2, Sess. L. 1962, p. 71; Apr. 7, 2010, No. 7161, § 14, Sess. L. 2010, p. 50.

33 V.I.C. § 2305

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33 V.I.C. § 2305 (2014)

§ 2305. Homestead exemption

(a) For the purposes of this section a homestead shall constitute the abode including land and buildings, owned by, and actually occupied by, the property owner, or by members occupied by, a person, or by members of the property owner's family free of rental charges. Rental of any portion of the homestead for any purpose shall not adversely affect the homestead protection provided for in subsection (b) of this section.

(b) The tax credits set forth in paragraphs (1) through (4) are granted to eligible real property owners on real property taxes levied against their homesteads. The tax credits are exclusive, not cumulative, and with the exception of the Homestead Exemption, whereby individuals may have one additional tax credit to the homestead tax credit for each tax year, a property owner eligible for more than one of the following tax credits must elect a single tax credit for each tax year. The Tax Assessor shall provide:

(1) A tax credit of \$ 400 to property owners and their spouses who reside in the homestead;

(2) A tax credit of \$ 650 to property owners who are veterans or the widowed spouse of a veteran of the Armed Services of the United States of America.

(A) For purposes of this paragraph, "veterans of the Armed Services of the United States" means those persons who were in the active service as determined by the Veterans Administration, and received a discharge from service other than a dishonorable discharge.

(B) Notwithstanding the tax credit benefits granted in this subsection, any veteran of the Armed Services of the United States of America who has a service-related disability that has been determined by the Veterans Administration to entitle the veteran to receive compensation for permanent and total disability is exempt from the payment of all real property taxes levied by the Tax Assessor against the disabled veteran's homestead.

(3) A tax credit of \$ 500 to property owners who are 60 years of age or older on January 1 of the applicable taxable year.

(A) For properties held by tenants by the entirety, if either spouse is 60 years or older on January 1 of the applicable tax year, the property owners are entitled to claim the tax credit.

(B) The tax credit under this paragraph is available only when the property owner claiming the credit has an individual annual gross income of less than \$ 30,000, and the annual gross income of the household is less than \$ 50,000.

(4) (A) A tax credit in the amount of \$ 500 to property owners who have been found to suffer from a disability, as determined by the Social Security Administration, on January 1 of the applicable taxable year.

(B) The tax credit under subparagraph (A) is available only when the property owner claiming the credit has an individual annual, gross income of less than \$ 30,000, and the annual gross income of the household is less than \$ 50,000.

(5) [Repealed.]

(c) A person desirous of establishing a homestead tax credit as provided for in this section shall execute an affidavit in such manner and form prescribed by the Lieutenant Governor. The affidavit shall be sworn to before a notary public or such personnel of the Office of the Tax Assessor as may be authorized for such purpose by the Lieutenant Governor. In such latter case notarial service for the purposes of this section shall be furnished free of cost to the deponent.

(d) The homestead protection and tax credit provided in this section shall continue to attach to the property after the death of the owner thereof, and shall inure to the favor of the surviving spouse while the latter continues to occupy the said homestead, and after the death of both spouses, to the favor of their children until the youngest surviving of these shall have attained majority. In case either spouse shall abandon the home, the homestead protection and tax credit shall continue in favor of the spouse who occupies the property as a dwelling; and in the case of a divorce, the court which grants it shall make disposition of the homestead in accordance with the equity of the case.

(e) In the case of an unmarried person, the homestead protection and tax credit shall continue to attach to the property after his death, and inure to the benefit of his ascendants and descendants to the fourth degree, his foster parents and adoptive, illegitimate or foster children who may reside with them, while the latter continues to occupy the said homestead and until the youngest surviving of the said persons shall have attained majority.

(f) The tax credit granted in this section shall take effect during the taxable year corresponding to the date of assessment following the date on which the application was filed, except as provided in subsection (g) of this section. The tax credit granted in this section shall cease when the conditions and requirements prescribed in this section cease to exist and said property shall be subject to the imposition of real property taxes during the taxable year corresponding to the date of assessment following the date on which the

necessary conditions and requirements for the enjoyment of said tax credit shall have ceased to exist.

(g) The homestead protection and tax credit granted by this section shall apply for the taxable year 1961 to otherwise eligible properties the owners of which file the affidavits provided for in subsection (c) of this section, on or before August 15, 1962.

(h) Whoever, with intent to obtain any benefits of the provisions of this section, knowingly and wilfully falsifies, conceals or covers up by any trick, scheme, or device a material fact, or makes any false, fictitious or fraudulent statement or representation, or makes or uses any false writing or document knowing the same to contain any false, fictitious or fraudulent statement or entry, or conceals property belonging to him, or by fraudulent conveyance, sale, assignment or alienation disposes of the same, in order to make himself entitled to the benefits of this section, is subject to the fines and terms of imprisonment set forth in title 14 Virgin Islands Code, chapter 41 section 843.

(i) The provisions of this section shall not apply to property acquired on a conditional sale contract or on installments, or on lease with a right to title, until the title has become effective by the total liquidation of the obligation; nor to sales, conveyances, transfers or alienations made for the purpose of evading the payment of real property taxes.

(j) The Lieutenant Governor is hereby authorized to prescribe necessary rules and regulations to implement this section and paragraph (5) of section 2304 of this title, which rules and regulations upon approval of the Governor, shall have the force and effect of law.

(k) The Lieutenant Governor shall publish in the local newspapers during the month of January of each year an announcement in regard to the provisions of this section and paragraph (5) of section 2304 of this title.

HISTORY: --Added Mar. 15, 1962, No. 834, § 3, Sess. L. 1962, p. 71; amended June 18, 1962, No. 909, § 3, Sess. L. 1962, p. 225; Mar. 4, 1966, No. 1599, § 1, Sess. L. 1966, p. 71; June 27, 1969, No. 2494, Sess. L. 1969, p. 205; Sept. 11, 1969, No. 2539, Sess. L. 1969, p. 263; Dec. 27, 1974, No. 3642, § 1, Sess. L. 1974, p. 270; July 9, 1980, No. 4453, Sess. L. 1980, p. 110; July 27, 1982, No. 4733, § 1, Sess. L. 1982, p. 123; Nov. 7, 1983, No. 4877, § 213(a), Sess. L. 1983, p. 224; June 18, 1986, No. 5172, § 4(a), Sess. L. 1986, p. 97; Aug. 28, 1987, No. 5275, § 8, Sess. L. 1987, p. 124; July 22, 1994, No. 5999, § 14, Sess. L. 1994, p. 130; Dec. 13, 1995, No. 6088, § 4, Sess. L. 1995, p. 239; Mar. 10, 2008, No. 6991, § 2(a)-(d), Sess. L. 2008, pp. 5-7; May 14, 2008, No. 7002, § 10, Sess. L. 2008, pp. 117, 118; Sept. 17, 2008, No. 7020, § 30, Sess. L. 2008, p. 250; Oct. 11, 2008, No. 7028, § 9, Sess. L. 2008, p. 375.

3 V.I.C. § 2305a

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33 V.I.C. § 2305a (2014)

§ 2305a. Tax credit under certificate of visitability

A real property tax credit of twenty percent of the taxes levied by the Tax Assessor against real property under a Certificate of Visitability pursuant to section 344 of this title is granted to the eligible property owner for a total of ten years, unless title to the real property is conveyed to another.

HISTORY: --Added Nov. 10, 2011, No. 7320, § 2, Sess. L. 2011, p. 277.

33 V.I.C. § 2341

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33 V.I.C. § 2341 (2014)

§ 2341. Statement of policy

The Legislature hereby determines that the preservation of a maximum amount of the limited supply of farmland area is necessary to the viability of the territorial economy. The Legislature further determines that in a rapidly urbanizing society, the public has a definite interest in farmlands as open space and greenbelt areas, and that the preservation in agricultural production of such lands constitutes an important physical, social, cultural, aesthetic, and economic asset to existing and pending urban and metropolitan developments. With these determinations as a base, the Legislature declares that in order to promote and develop the interests and purposes set forth herein, the tax exemption established by this subchapter is a necessary element and is in the public interest.

HISTORY: --Added Mar. 29, 1968, No. 2142, § 1, Sess. L. 1968, Pt. I, p. 410.

33 V.I.C. § 2341

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33 V.I.C. § 2341 (2014)

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HISTORY: --Added Mar. 29, 1968, No. 2142, § 1, Sess. L. 1968, Pt. I, p. 410.

33 V.I.C. § 2343

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33 V.I.C. § 2343 (2014)

§ 2343. Definitions

(a) Real property shall be deemed to be "used actively and solely for agricultural or horticultural purposes" when devoted in a complete and active manner to the production for sale of plants or animals for purposes of human consumption or to the production of products used in the nutrition of plants or animals produced for purposes of human consumption, including but not limited to forage and sod crops; grains and feed crops; dairy animals and dairy products; poultry and poultry products; livestock including beef, cattle, sheep, swine, goats and including the breeding and grazing of any or all such animals; bees; fruits, nuts, berries and vegetables of any kind or variety; aquatic species including, but not limited to, finfish, mollusks, crustaceans, or other aquatic invertebrates, amphibians, reptiles or aquatic plants; or when devoted or meeting the requirements and qualifications for a forestry and/or soil conservation program under an agreement with an

agency of the Federal or Territorial Government.

(b) The term "property owner" shall include--

(1) individuals and firms, corporations, and any other legal entities or business associations;

(2) lessees of real property;

(3) trustees, executors, and administrators.

HISTORY: --Added Mar. 29, 1968, No. 2142, § 1, Sess. L. 1968, Pt. I, p. 410, 411; amended May 16, 1974, No. 3572, § 2, Sess. L. 1974, p. 108; May 25, 1983, No. 4813, § 4, Sess. L. 1983, p. 63; Mar. 10, 2008, No. 6991, § 4(b)(1), (2), Sess. L. 2008, p. 7.

33 V.I.C. § 2344

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33 V.I.C. § 2344 (2014)

§ 2344. Requirements for real property

An owner of real property in the Virgin Islands who files timely application shall receive the tax exemption granted by this subchapter on the total area of real property--

(1) used actively and solely for agricultural or horticultural purposes;

(2) located within an area, established pursuant to the official zoning map for the island involved, on which agricultural or horticultural uses are permitted.

HISTORY: --Added Mar. 29, 1968, No. 2142, § 1, Sess. L. 1968, Pt. I, p. 411; amended Mar. 10, 2008, No. 6991, § 4(c), Sess. L. 2008, p. 7.

33 V.I.C. § 2345

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33 V.I.C. § 2345 (2014)

§ 2345. Determination of real property area and real property use

(a) For the purposes of this subchapter, in determining the total area of real property used actively and solely for agricultural or horticultural purposes there shall be included the area of all real property under structures and improvements, such as barns and sheds, used in direct connection with such purposes; but real property under, and such additional real property as is actually used in connection with, the dwelling including real property used for lawns, flower gardens, shrubs, swimming pools, tennis courts, access roads, and for like purposes related to the use and enjoyment of the dwelling, and any other area of real property not used actively and solely for agricultural or horticultural purposes, shall be excluded in determining such total area.

(b) For the purpose of determining whether real property qualifies for the exemption granted under this subchapter because of its use actively and solely for agricultural and horticultural purposes, the tax assessor shall make such determination for each and every tax year for which such exemption is sought and he shall make such determination only after written certification of use by the Commissioner of Agriculture.

HISTORY: --Added Mar. 29, 1968, No. 2142, § 1, Sess. L. 1968, Pt. I, p. 411, 412; amended Mar. 10, 2008, No. 6991, § 4(c), (d), Sess. L. 2008, pp. 7, 8.

33 V.I.C. § 2346

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33 V.I.C. § 2346 (2014)

§ 2346. Roll-back taxes: Determination; enforcement; effect of condemnation

(a) When real property in agricultural or horticultural use and subject to the tax exemption granted by this subchapter, is applied to a use other than agricultural or horticultural, it shall be subject to additional taxes, hereinafter referred to as "roll-back taxes", in an amount equal to the exemption or exemptions granted for the current tax year (the year of change in use) and for such of the two tax years immediately preceding in which real property was granted the tax exemption under this subchapter. If the real property was not granted the

tax exemption under this subchapter for the tax year in which the change in use of the real property occurs, then such real property shall be subject to roll-back taxes for such of the two years immediately preceding in which the real property was granted the exemption.

(b) The collection, apportionment, and payment over of the roll-back taxes imposed by subsection (a) of this section, the attachment of the real property for such taxes, and the right of an owner to have reviewed any judgment of the tax assessor affecting such roll-back taxes, shall be governed by the procedures, except time limitations, provided for the taxation of omitted property under section 2413 of this subtitle, and provided for review and levy and collection set out in chapters 87 and 89 of this subtitle. Such procedures shall apply to each tax year for which roll-back taxes may be imposed.

(c) The taking of real property which has been granted the tax exemption under this subchapter by right of eminent domain will not subject the real property so taken to roll-back taxes.

HISTORY: --Added Mar. 29, 1968, No. 2142, § 1, Sess. L. 1968, Pt. I, p. 412; amended Mar. 10, 2008, No. 6991, § 4(c), Sess. L. 2008, p. 7.

33 V.I.C. § 2347

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33 V.I.C. § 2347 (2014)

§ 2347. Change in use; change in ownership; subdivision of part

(a) If change in use of any real property occurs during the tax year, including the period between October 1, and December 31, the assessor shall deny or nullify the application and shall impose the full tax on the real property. If, notwithstanding such change in use, the exemptions under this subchapter is granted in any tax year, the tax assessor shall, upon the determination of the change in use, enter and impose an additional tax on the real property for the tax years involved in an amount equal to the exemption or exemptions granted. The additional tax imposed under this subsection shall be subject to appeal, and enforcement and collection as provided in this subtitle.

(b) Eligibility of real property for the exemption granted by this subchapter shall depend only upon continuation of the use of real property for agricultural or horticultural purposes and compliance with the other requirements of this subchapter, and not upon continuation of the same ownership of the real property. Liability to the roll-back tax shall attach when a change in use of the real property occurs, but not when a change in ownership occurs if the new owner continues the real property in agricultural or horticultural use under the conditions prescribed in this subchapter.

(c) Change in use of a part of the real property which has been granted the tax exemption

under this subchapter, whether after conveyance or by other action of the owner of such real property, to a use other than agricultural or horticultural, shall subject that part of the real property with respect to which the change in use occurs to liability for the roll-back taxes applicable thereto, but will not impair the right of the remaining real property to the exemption granted by this subchapter, provided that it meets such conditions of this subchapter as may be applicable.

HISTORY: --Added Mar. 29, 1968, No. 2142, § 1, Sess. L. 1968, Pt. I, p. 413; amended Mar. 10, 2008, No. 6991, § 4(c), Sess. L. 2008, p. 7.

33 V.I.C. § 2348

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33 V.I.C. § 2348 (2014)

§ 2348. Assessment of land not affected by subchapter

Nothing in this subchapter may in any manner affect the assessment of real property (whether or not used actively and solely for agricultural or horticultural purposes) under this chapter and chapter 85.

HISTORY: --Added Mar. 29, 1968, No. 2142, § 1, Sess. L. 1968, Pt. I, p. 413; amended Mar. 10, 2008, No. 6991, § 4(e), Sess. L. 2008, p. 8.

33 V.I.C. § 2349

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33 V.I.C. § 2349 (2014)

§ 2349. Annual application; form; certificate

(a) Eligibility of real property for the exemption granted by this subchapter shall be determined for each tax year separately. Applications shall be submitted by the owner to the Lieutenant Governor for referral to the tax assessor on or before October 1, of the tax year for which such exemption is sought.

(b) Application for the exemption under this subchapter shall be on a form prescribed by the tax assessor, with the approval of the Lieutenant Governor, and provided for the use of applicants by the assessor. A certification or a sworn statement by the real property owner that the facts set forth in the application are true shall be submitted with the application. A certification shall be considered as if made under oath.

HISTORY: --Added Mar. 29, 1968, No. 2142, § 1, Sess. L. 1968, Pt. I, p. 413; amended Mar. 10, 2008, No. 6991, § 4(c), Sess. L. 2008, p. 7.

33 V.I.C. § 2350

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33 V.I.C. § 2350 (2014)

§ 2350. Rules and regulations; penalties

(a) The assessor shall promulgate, amend or repeal such rules and regulations and prescribe such forms as he shall deem necessary to effectuate the purposes of this subchapter, subject to the approval of the Lieutenant Governor.

(b) The pertinent provisions of chapter 77 of Title 14 of this code shall apply to every application, statement, and document and to all information presented to the Lieutenant Governor or to the tax assessor in any application for exemption under the provisions of this subchapter.

HISTORY: --Added Mar. 29, 1968, No. 2142, § 1, Sess. L. 1968, Pt. I, p. 414.

33 V.I.C. § 2361

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TITLE THIRTY-THREE Taxation and Finance

Subtitle 2 Property Taxes
Chapter 83. Administration

33 V.I.C. § 2361 (2014)

§ 2361. Lieutenant Governor as director and supervisor of property assessment

For the purpose of directing the work of the assessment of property, the preparation of the tax rolls and tax receipts corresponding thereto and the collection of the taxes, the Lieutenant Governor in addition to his other duties, shall have the direction and supervision of the assessment of property. And it shall be the duty of the Lieutenant Governor to cause to be prepared the necessary books, blanks and other forms required for prosecuting the work of revising and keeping complete the assessment of property as provided by this subtitle, and to publish such instructions as may be necessary for the guidance of taxpayers and for the instruction of the assessor. The Lieutenant Governor, through the Office of the Tax Assessor shall administer and enforce all laws relating to the assessment, levy and collection of real property taxes and to attachment and sale of real property for the non-payment of real property taxes.

HISTORY: --Amended Mar. 10, 2008, No. 6991, § 6(a), Sess. L. 2008, p. 8.

33 V.I.C. § 2362

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TITLE THIRTY-THREE Taxation and Finance
Subtitle 2 Property Taxes
Chapter 83. Administration

33 V.I.C. § 2362 (2014)

§ 2362. Duty of recorder of deeds

(a) Every deed of transfer of real property or interest therein and every mortgage or other security for debt secured by real property, shall be separately and specially recorded by the proper recorder of deeds, without compensation, in a special transfer book to be furnished by the Lieutenant Governor, which shall contain--

- (1)** the date and consideration of the transfer or grant;
- (2)** the name and residence of the grantee;
- (3)** the name and residence of the grantor;

(4) the name and residence of the person to whom said real property, interest in or debt secured by real property is assessed and taxed; and

(5) a reference to the archives or records of the recorder of deeds in which the property is more fully described.

(b) The recorder of deeds shall transmit the transfer book or the transcripts from the transfer book to the Lieutenant Governor at the direction of Lieutenant Governor.

(c) The recorder of deeds shall transmit written notice of all transfers of real property to the Tax Assessor.

(d) In addition to the duties outlined in this section, every five years, the Office of the Lieutenant Governor in collaboration with the Territorial Archivist of the Department of Planning and Natural Resources shall conduct an assessment of the cadastral and land records housed in his office, detailing the physical condition, location and accessibility of the cadastral and land records of the territory to the public. The Office of the Lieutenant Governor shall in its annual budget include an amount necessary to facilitate the assessment. This amount must meet the obligations required to complete a full assessment of the status of the land and cadastral records of the Territory. In keeping with Article 1, page 28 of the Convention between the United States and Denmark, Treaty Series No. 629, 39 Stat. 1706 in order to facilitate this assessment, the Lieutenant Governor's Office shall seek assistance from the Danish Archives, United States National Archives and the Territorial Archives offices. At the conclusion of the assessment, the Lieutenant Governor's office shall create a strategic plan to address the issues discovered based on the assessment and publish every five years the findings and collections of records under the management of the Lieutenant Governor's Office for submission to the Territorial Archivist.

HISTORY: --Amended Mar. 10, 2008, No. 6991, § 6(b), Sess. L. 2008, p. 8; amended May 16, 2014, No. 7588, § 1, Sess. L. 2014, p. --.

33 V.I.C. § 2363

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33 V.I.C. § 2363 (2014)

§ 2363. Tax assessor, appointment; vacancy

The Governor shall appoint a tax assessor, who shall have been domiciled in the Virgin Islands not less than three years. The tax assessor shall be attached to the office of the Lieutenant Governor and shall perform his functions and duties under the supervision and control of the Lieutenant Governor.

In case the office of the tax assessor becomes vacant, the Governor shall appoint a person to fill such vacancy.

HISTORY: --Amended May 16, 1957, No. 160, § 84, Sess. L. 1957, p. 55, 56.

33 V.I.C. § 2364

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33 V.I.C. § 2364 (2014)

§ 2364. Tax assessor; oath of office; bonding

The assessor before entering on the duties of his office, shall take and subscribe an oath to perform well, faithfully and impartially the several duties of his office and shall execute a bond to the Government of the United States Virgin Islands with good and sufficient sureties to be approved by the Governor and the Legislature in such sum as shall be determined by them jointly. The Government of the United States Virgin Islands or any person aggrieved or injured by the willful neglect of duty of an assessor may recover upon such bond the amount lost to the Government of the United States Virgin Islands or person on account of such neglect of the assessor together with the costs of the suit.

33 V.I.C. Subtit. 2, Ch. 85 Notes

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33 V.I.C. Subtit. 2, Ch. 85 Notes (2014)

Chapter 85. Assessment of Property Notes

33 V.I.C. § 2401

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33 V.I.C. § 2401 (2014)

§ 2401. Definition of immovables

- (a)** For the purpose of the assessment and collection of taxes, real property shall be deemed to be synonymous with immovables.
- (b)** An immovable is a thing which from its nature, destination or the object to which it is applied, cannot move itself or be removed.
- (c)** The following are immovables--
- (1)** land, buildings and structures of every kind adherent to the soil;
 - (2)** everything attached to an immovable in a fixed manner in such a way that it cannot be separated from it without breaking the matter or causing injury to the matter;
 - (3)** machinery, vats or tanks, instruments or implements intended by the owner of the tenement for the industry or works that he may carry on in any building or upon any land, and which tend directly to meet the needs of the said industry or works, and which are fixed to the building or land; and
 - (4)** docks and structures, which, though floating, are intended by their nature and the object to which they are designated to remain in a fixed place in any harbor, bay, or any shore.

33 V.I.C. § 2402

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33 V.I.C. § 2402 (2014)

§ 2402. Tax assessor; duties

(a) The tax assessor shall once every five (5) years, upon actual view, value and assess all residential real property as defined in Section 2301(c)(2) of this title subject to taxation in the Virgin Islands.

(1) If, as a result of a reassessment, the amount of real property tax for a homestead or unimproved property increases over 125% from the previous year's real property tax for the homestead or unimproved property, and the household income of the property owner is less than \$ 135,000, the property owner shall receive a tax credit equal to 40% of the real property tax increase for the homestead or unimproved property, but the tax credit may not exceed \$ 5,000.

(b) The tax assessor shall at least once every five years, in accordance with the standards established in section 2404, upon actual view, value and assess all commercial property subject to taxation in the Virgin Islands. For purposes of this chapter "commercial property" shall mean real property owned by a person primarily for the income producing capabilities of such property.

(c) The Tax Assessor shall have access to the records of the Recorder of Deeds, the Commissioner of Public Works, or any other officer of the Government of the United States Virgin Islands, and shall list all alienations of the property subject to taxation and shall perform such duties as may be required by law.

(d) The Tax Assessor shall, for all properties subject to taxation under the provisions of this section and connected to the public sewer system, determine the use or uses of said property to provide records which permit the implementation of Title 19, section 1534, Virgin Islands Code, and shall annually assess each owner of property which contains sanitary or other facilities connected to the public sewer system in accordance with the provisions of section 1534.

(e) The Tax Assessor shall grant to each owner of real property located within the historical districts of Christiansted and Frederiksted a real property tax credit equal to 50 percent of the property tax assessment for the past two assessment years if the owner develops or improves the real property and the value of the development or improvement is more than \$ 50,000. No property owner is eligible to receive this benefit until the Historic Preservation Commission certifies that the development or improvement is consistent with the Secretary of the Interior's standards for rehabilitation of historical structures.

HISTORY: --Amended Nov. 3, 1971, No. 3116, § 1, Sess. L. 1971, p. 341; May 14, 1985, No. 5060, § 111(a), Sess. L. 1985, p. 31; Sept. 23, 1988, No. 5363, § 1, Sess. L. 1988, p. 218; Nov. 7, 1988, No. 5394, § 9, Sess. L. 1988, p. 371; June 28, 1989, No. 5419, § 4(a), (b), Sess. L. 1989, p. 12; July 17, 1989, No. 5421, § 2(a), (b), Sess. L. 1989, p. 19; Aug. 4, 1989, No. 5427, § 2, Sess. L. 1989, p. 55; Oct. 31, 1998, No. 6269, § 10, Sess. L. 1998, p. 447; June 18, 2001, No. 6415, § 1(d)(2), Sess. L. 2001, p. 44; Aug. 2, 2002, No. 6534, § 2(a), Sess. L. 2002, p. 433; Feb. 27, 2003, No. 6574, § 1, Sess. L. 2003, p. 2; July 14, 2003, No. 6586, § 11, Sess. L. 2003, p. 37; Mar. 10, 2008, No. 6991, § 7(a)(1)-(3), (b), Sess. L. 2008, p. 9.

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33 V.I.C. § 2403 (2014)

§ 2403. Method of making assessments

The Tax Assessor, in making the assessment or in revising existing assessments, shall list each piece or parcel of real estate separately, and give to each its assessed value, together with a description of the parcel and the name and address of the owner, insofar as such information can be obtained. Where real property embraces both land and improvements, the assessed value of the land and of the improvements shall be given separately.

HISTORY: --Amended Mar. 10, 2008, No. 6991, § 7(c), Sess. L. 2008, p. 9.

33 V.I.C. § 2404

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33 V.I.C. § 2404 (2014)

§ 2404. Assessment of property; factors to be considered

(a) 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 as necessary to implement the IAAO standards for all classifications of property set forth in section 2301(b) of this title.

(b) The Tax Assessor may promulgate any rules necessary for the implementation of this chapter.

(c) In computing the actual value of real property subject to taxation, the assessor shall exclude any additional value that the construction or installation of a renewable or alternative energy electric power production plant or device adds to the property's taxed value.

(d) Any taxpayer who is not satisfied with the assessment of his real property is entitled to

have his property re-assessed upon appeal to the Lieutenant Governor who shall cause the re-assessment to be completed and upon completion of the re-assessment, the Lieutenant Governor shall within seven working days respond in writing to the taxpayer.

HISTORY: --Amended May 14, 1985, No. 5060, § 111(b), Sess. L. 1985, p. 31; Mar. 10, 2008, No. 6991, § 7(d), Sess. L. 2008, p. 9; July 3, 2009, No. 7075, § 4, Sess. L. 2009, pp. 109, 110.

33 V.I.C. § 2405

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33 V.I.C. § 2405 (2014)

§ 2405. Preparation of assessment roll

(a) The assessment of property, as the same appears on the tax roll last prepared, shall, after it has been corrected, amended and revised, as herein provided for, constitute the assessment roll for the next calendar year. As soon after January 15th of each year as possible, and not later than March 31st, the Tax Assessor shall fill out an assessment schedule showing in detail each separate piece of real property and improvements thereon, subject to taxation and belonging, on January 15th, to each taxable person whose property, in the opinion of the Tax Assessor should be revalued or reassessed for the purpose of taxation, or the revaluation of which has been requested by the owner thereof or by the government of the United States Virgin Islands, or by any property owner. The assessment roll shall be open to public inspection at any time.

(b) The Tax Assessor may deliver such blank schedule or schedules, to which may be attached such interrogatories as he deems necessary in order to secure discovery of taxable property and its value, to any taxable person or to any adult member of his household or business establishment, and require said taxable person to issue and make the proper receipt for such schedule and return the same to him, properly filled out, within a period not to exceed ten days, and the taxable person shall make upon said schedule or schedules, a complete return and full valuation of all the real property owned, held or possessed by him and liable to taxation, and return the same to said Tax Assessor within the period of time appointed. Every partnership, concern, trustee, administrator, guardian, agent and every person having any manner of title, either legal or equitable, or having possession of, holding or claiming in any manner anything required to be returned in the schedule shall be held subject to the provisions of this subtitle and shall make return upon said schedule as provided in this section.

(c) Whenever property is owned, held or possessed by more than one person as administrator, executor, trustee, or in any other fiduciary or representative capacity, any one of them may make the oath required by section 2406 of this title. Every schedule of

partnership property shall be sworn to by at least one of the partners, and every schedule of corporate property shall be sworn to by the president, director or local agent. Every schedule of a limited liability company shall be sworn to by a member or manager. The Tax Assessor, however, shall not be bound in any manner by the list of property or the value placed thereon as thus returned by a taxpayer, but shall proceed upon the information as he may be able to obtain, to assess the property at its actual value, according to his best information.

HISTORY: --Amended Mar. 10, 2008, No. 6991, § 7(e), Sess. L. 2008, p. 10.
33 V.I.C. § 2406

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33 V.I.C. § 2406 (2014)

§ 2406. Oath to be taken by taxpayers upon return of schedules

Every person liable to taxation under this subtitle shall, at the time of returning the list or schedule provided for in section 2405 of this title to the Tax Assessor, take and subscribe an oath to the following effect--

[Click here to view image.](#)

HISTORY: --Amended Mar. 10, 2008, No. 6991, § 7(f), Sess. L. 2008, p. 10.
33 V.I.C. § 2407

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33 V.I.C. § 2407 (2014)

§ 2407. Persons empowered to administer the oath

The Lieutenant Governor and the Tax Assessor shall administer the required oath or affirmation to any person or persons listing and valuing their property. No charge shall be made for the taking of the oath or affirmation.

HISTORY: --Amended Mar. 10, 2008, No. 6991, § 7(g), Sess. L. 2008, p. 10.

33 V.I.C. § 2408

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33 V.I.C. § 2408 (2014)

§ 2408. Penalty for failure to complete the assessment schedule

(a) Whoever--

(1) fails to fill out and return the assessment schedule when so required by the assessor;

(2) fails or refuses to take and subscribe any oath, affidavit or affirmation required by this subtitle--

shall be fined a sum equal to 10% of the real property tax assessed or \$ 5,000, whichever sum is lower or imprisoned not more than 1 year, or both and shall forfeit the right to appeal to the Board of Tax review under section 2451 of this title.

(b) Whoever returns to the Tax Assessor a false or fraudulent list schedule, or statement is subject to the fines and terms of imprisonment set forth in title 14 Virgin Islands Code, chapter 41, section 843.

HISTORY: --Amended Aug. 2, 2002, No. 6534, § 2, Sess. L. 2002, p. 433; Mar. 10, 2008, No. 6991, § 7(h)(1), (2), Sess. L. 2008, p. 10.

33 V.I.C. § 2409

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33 V.I.C. § 2409 (2014)

§ 2409. Power of Tax Assessor to examine under oath

In listing or valuing the property of persons who have made no return of the same, the Tax Assessor is authorized to examine under oath or affirmation any person who he may believe has knowledge of the amount and value of said property. For the taking or administering of said oath or affirmation, no charge shall be made.

HISTORY: --Amended Mar. 10, 2008, No. 6991, § 7(i), Sess. L. 2008, p. 10.
33 V.I.C. § 2410

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33 V.I.C. § 2410 (2014)

§ 2410. Person to whom property is assessed

The Tax Assessor shall assess all real property to the person who is either the owner or in possession of the property as of January 1, and the person appearing of record as of January 1, shall be held to be the true owner thereof, starting with the FY 2013 bills, and similarly following each year thereafter. Except as otherwise provided, all taxes must be assessed as of January 1 of the calendar year with respect to which the taxes are assessed. Property characteristics and assessments are as of January 1 for the Calendar Year of which tax bills are issued. No deduction shall be allowed on account of any debt incurred by mortgage, conditional sale, contract, or other obligation upon said real property and the taxes so levied shall be a lien upon the property.

HISTORY: --Amended July 19, 2013, No. 7499, § 1, Sess. L. 2013, p. 34.
33 V.I.C. § 2411

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33 V.I.C. § 2411 (2014)

§ 2411. Duty of property owners to report unassessed property

Every person owning property liable to taxation under this subtitle which has not been assessed for taxation, or which has escaped assessment or taxation for any year, shall report the same to the assessor.

33 V.I.C. § 2412

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33 V.I.C. § 2412 (2014)

§ 2412. Notice of new assessment or change in assessment

The Tax Assessor shall--

(1) whenever he makes any changes in the existing assessment of property of a taxpayer; or

(2) whenever he assesses the property of a taxpayer not previously assessed; or

(3) whenever he makes any changes in the list and assessment of property as returned by a taxpayer who has been called upon to fill in a schedule showing his property subject to taxation--

mail by regular mail notice of such action, which may be in the form of a tax bill to the taxpayer or person in charge of the property, to the address of the property or such other address as the taxpayer may have provided to the Tax Assessor. Such notice shall be mailed no later than May 15th succeeding the year for which the assessment is made and the Tax Assessor shall advertise in newspapers of general circulation at least four times during the month of May that such assessments have been mailed. Any taxpayer aggrieved by the action of the assessor may institute a review of assessment under the provisions of chapter 87, Title 33, not later than September 15th of the year in which said notice is received.

HISTORY: --Amended May 5, 1961, No. 669, Sess. L. 1961, p. 24; Oct. 25, 1972, No. 3325, § 1, Sess. L. 1972, p. 474; May 16, 1974, No. 3572, § 5, Sess. L. 1974, p. 109; Mar. 10, 2008, No. 6991, § 7(i), Sess. L. 2008, p. 10.

33 V.I.C. § 2413

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33 V.I.C. § 2413 (2014)

§ 2413. Assessment of property which has previously escaped assessment; reassessment of improperly assessed property

Whenever the Lieutenant Governor learns that any real property liable to taxation has been omitted from the assessment of property of any taxpayer for any year, he shall immediately cause the same to be assessed for the years for which such property has escaped assessment and to add such property to the tax rolls for such years and proceed to the collection of the taxes corresponding to the same and all surcharges accruing on account of such taxes not having been paid in due time, in the manner prescribed by this subtitle. If, however, the property has not been assessed and taxed through no willful default of the owner, the Commissioner of Public Administration may, in his discretion, remit the surcharge, in whole or in part. In all cases where property has been assessed for any year, but such assessment has been made in other than the name of the true owner or possessor, or has been so made as to be void, the Commissioner of Public Administration shall--

- (1) cancel such assessment and eliminate the same from the taxroll;
- (2) withdraw and cancel the tax receipts or bills corresponding to the same;
- (3) proceed to reassess such property and correct the tax-rolls accordingly; and
- (4) collect the taxes corresponding to such reassessment in the manner provided in this section for assessment and collection of taxes on real property that has improperly escaped assessment.

In cases of the above nature where the tax has been paid by the wrong person, such payment shall be refunded by the Commissioner of Finance.

FOOTNOTES:

1 1 So in original. Probably should read "Government Secretary".
33 V.I.C. § 2414

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33 V.I.C. § 2414 (2014)

§ 2414. Transmittal of assessments to the Lieutenant Governor

As fast as the assessment or revision of the assessment of property required by this subtitle is made, or at such intervals of time as may be fixed by the Lieutenant Governor, the Tax Assessor shall promptly transmit the completed schedules to the Lieutenant Governor, who shall cause the same to be examined, arranged and delivered to the Board of Tax Review.

HISTORY: --Amended Mar. 10, 2008, No. 6991, § 7(i), Sess. L. 2008, p. 10.

33 V.I.C. § 2451

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33 V.I.C. § 2451 (2014)

§ 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.

33 V.I.C. § 2452

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33 V.I.C. § 2452 (2014)

§ 2452. Board of Tax Review; hearing and functions

The Board of Tax Review shall with respect to real property assessments hold such hearings within one hundred twenty (120) days of the filing of a written complaint, and in any event, unless the Governor for sufficient cause shall extend the time therefor in writing, not later than one hundred twenty (120) days after the last permissible date for the filing of a taxpayer's complaint or claim as provided in sections 2412(3) and 2451 of this title, and shall--

(1) notify the aggrieved person or his representative to appear at one of its hearings;

(2) hear the appeal and determine any questions arising before it which relate to the liability of the property to assessment, or to the amount thereof; and

(3) upon recording its determination, order the assessment books or schedules to be corrected in accordance with its decision.

HISTORY: --Amended May 16, 1974, No. 3572, § 7, Sess. L. 1974, p. 110; July 27, 1982, No. 4733, § 6, Sess. L. 1982, p. 125; July 14, 2003, No. 6586, § 4, Sess. L. 2003, p. 35.

33 V.I.C. § 2453

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33 V.I.C. § 2453 (2014)

§ 2453. Board of Tax Review; power; appeals to the Superior Court

(a) The Board of Tax Review in any proceeding under this subtitle may lessen or increase the valuations made in any schedule returned to it whether a complaint has been made in relation thereto or not. It shall decide all complaints in respect to the assessment of taxes and correct all errors made therein. However, no increase shall be made in the valuation of the property of any person unless such person shall have been given at least 14 days' notice of the intention to make such increase, in the manner provided for in section 2412 of this title.

(b) In any proceeding authorized by this subtitle, the Board of Tax Review may examine on oath or affirmation, any person who may have knowledge of or information about property subject to taxation. Any member of the Board may administer the oath or affirmation.

(c) The Board of Tax Review may designate hearing officers, qualified by training or experience in the areas of law, tax, or accounting, to conduct hearings under this chapter, to compile evidence and establish findings of fact, but the final substantive decision in all appeals or complaints under this chapter shall be made by the Board of Tax Review.

(d) The decision of the Board of Tax Review in all matters coming before it under this subtitle shall be final unless the taxpayer, within 30 days after receipt from the Board of the notice provided in section 2454 of this title, petitions the Superior Court of the Virgin Islands for a review. A copy of this petition must be served on the Chairman of the Board of Tax Review.

The Superior Court may modify, reverse or affirm the decision of the Board of Tax Review.

HISTORY: --Amended July 14, 2003, No. 6586, § 5, Sess. L. 2003, p. 35; Mar. 10, 2008, No. 6991, § 8(c), (d), Sess. L. 2008, p. 11.

33 V.I.C. § 2454

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33 V.I.C. § 2454 (2014)

§ 2454. Recording and notice of decisions of the Board of Tax Review

(a) Every appeal decided by the Board under this subtitle and every valuation changed by the Board shall be recorded in a book provided by the Lieutenant Governor for such purpose, and the appellant or owner of the property, the valuation of which has been changed or whose rights have been affected by said decision shall be notified of the same in writing and entry shall be made in the record of the Board that the notices required by this section to be sent to taxpayers have been given or mailed, which entries shall be conclusive evidence of the giving or mailing of the notices required.

(b) Every valuation changed by the Board under this subtitle shall be recorded by the Tax Assessor on the assessment roll required by section 2405 of this title.

HISTORY: --Amended July 27, 1982, No. 4733, § 4, Sess. L. 1982, p. 124.

33 V.I.C. § 2455

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33 V.I.C. § 2455 (2014)

§ 2455. Transmittal of Board records, etc., to the Lieutenant Governor; clerical assistance

In any proceeding under this subtitle, the Board of Tax Review shall deliver to the Lieutenant Governor all the books, schedules, records and papers which may have been received or used by it in its work of correction and revision. The Lieutenant Governor shall furnish the Board with the clerical assistance, books, and stationery necessary for the proper execution of its duties.

33 V.I.C. § 2456

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33 V.I.C. § 2456 (2014)

§ 2456. Office of the Tax Assessor Revolving Fund

(a) There is established in the Treasury of the Government of the Virgin Islands a separate and distinct fund designated as "The Office of the Tax Assessor's Revolving Fund." The Commissioner of Finance shall provide for the administration of the Fund, and no monies shall be available for expenditure from the Fund except as provided by this section.

(b) The Fund shall consist of one percent of the real property taxes collected annually by the Tax Assessor or an amount not to exceed \$ 500,000 per annum, and such sums as may be appropriated from time to time by the Legislature, all of which shall remain available until expended.

(c) Monies shall be disbursed from the Fund by the Commissioner of Finance upon the authorization of the Tax Assessor, for the purpose of purchasing and maintaining data

processing equipment, for staffing and training of personnel, and for the purchase and procurement of such other necessary supplies, equipment and professional services as may be determined to be necessary by the Tax Assessor for maintaining and improving the Office of the Tax Assessor.

(d) The Commissioner of Finance shall maintain a record of all monies deposited into and disbursed from the Fund and shall annually report to the Governor and the Legislature on the status of the Fund.

33 V.I.C. Subtit. 2, Ch. 89 Notes

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33 V.I.C. Subtit. 2, Ch. 89 Notes (2014)

Chapter 89. Levy and Collection of Tax Notes

33 V.I.C. § 2491

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33 V.I.C. § 2491 (2014)

§ 2491. Preparation of assessment file

When the schedules containing the assessments have been duly examined, verified, corrected and revised as provided in this subtitle, the Lieutenant Governor shall cause the same or the tax-rolls corresponding thereto, to be securely filed with appropriate titles and indexes, if necessary. No file shall contain the schedules or tax-rolls of more than one district and when endorsed and signed by the Tax Assessor said schedules or tax-rolls shall constitute the assessment file of the district to which it relates, in accordance with which the

tax provided by law shall be levied and collected. Upon receipt from the chairman of the Board of Tax Review of any final decisions on duly filed appeals of real property tax assessments and/or levies, the Tax Assessor shall indorse and sign upon each assessment file as corrected in accordance with the decision of said Board a statement to the effect that the same is the assessment file for the district to which it relates, and said assessment file shall, when so endorsed constitute the assessment of property for purposes of taxation for the year.

HISTORY: --Amended Mar. 10, 2008, No. 6991, § 9(a), (b), Sess. L. 2008, p. 11.

33 V.I.C. § 2493

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33 V.I.C. § 2493 (2014)

§ 2493. Effect of transfer of property upon assessment of tax and public sewer system user fee

No change shall be made in the assessment of any property during any year because of its transfer or other alienation. However, if real estate is divided by sale or partition after a tax and public sewer system user fee has been levied thereon and such division has been duly recorded in the office of the recorder of deeds, the assessor at any time before said real estate may have been sold for payment of taxes and public sewer system user fees, upon the written request of the owners of any portion thereof, shall apportion the assessment, and the Lieutenant Governor shall apportion said taxes and public sewer system user fees, and the costs and interest accruing thereon, upon said parcels thereof in proportion to the value of each, and only the portion of said taxes and public sewer system user fees, interests and costs so apportioned upon any such parcel shall continue to be lien upon it and the owner shall be liable only for the tax and public sewer system user fee apportioned upon the parcel owned in part or in whole by him. The assessor shall send notices of the request for such apportionment by mail to every person interested in said real estate whose address is known to him. A person aggrieved by an action of the assessor in making such apportionment may appeal to the Board of Tax Review, in like manner as in case of complaint against original assessment or re-assessment, and the decision of the Board upon such appeal shall be final. In all cases where property has been transferred subsequent to the date of which the bill or receipt for tax and public sewer system fee on such property has been made out and placed in the hands of the marshal of the Superior Court for collection, or where such transfer has taken place prior to such date, but the notice of such transfer was not received by the Lieutenant Governor in time to make the bill or receipt for taxes and public sewer system user fees in the name of the new owner the taxes and public sewer system user fees shall be paid in the name of the person appearing upon said bill or receipt for taxes and public sewer system user fees, but the new owner may pay the taxes and public sewer system user fees called for by said bill or receipt and require the Lieutenant Governor to make note on the back of the bill or receipt to the effect that the

tax-bill was paid by him.

HISTORY: --Amended Apr. 20, 1960, No. 529, § 1, Sess. L. 1960, p. 35; Feb. 8, 1965, No. 1291, Sess. L. 1965, Pt. I, p. 11; Sept. 9, 1976, No. 3876, § 5, Sess. L. 1976, p. 197; Aug. 22, 1980, No. 4473, § 3(a)(1), Sess. L. 1980, p. 147; Oct. 26, 1982, No. 4755, § 10(c)(1), Sess. L. 1982, p. 173; July 17, 1989, No. 5421, § 2(c)(1), (4), Sess. L. 1989, p. 19; Dec. 22, 2007, No. 6976, § 5(b), Sess. L. 2007, p. 204.

33 V.I.C. § 2494

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33 V.I.C. § 2494 (2014)

§ 2494. Due date for payment of taxes and public sewer system user fees; penalty

The taxes and public sewer system user fees imposed by this subtitle or public sewer system user fee imposed by Title 19, section 1534, Virgin Islands Code shall be due and payable on June 30th of each year. Such taxes and public sewer system user fees shall become delinquent if not paid by August 30th of each year, unless the Lieutenant Governor, or his authorized representative, has arranged a quarterly installment schedule or any other method of collection, such as payroll deduction, which by regulation, the Lieutenant Governor may prescribe for the payment of the outstanding taxes. The Lieutenant Governor may waive all penalties and interest. The Lieutenant Governor shall collect an additional sum of one percent of the amount due for each month or fraction thereof for which the taxes and public sewer system user fees are delinquent not to exceed 25 percent of the amount due. Notwithstanding the provisions of this section, whenever the issuance of property tax assessments is delayed, the Governor may, by Executive Order, extend the time for payment, the date of delinquency, and the date for the appeal, in order to afford equitable treatment for taxpayers receiving delayed assessments.

HISTORY: --Amended Aug. 22, 1980, No. 4473, § 3(a)(1), Sess. L. 1980, p. 147; Oct. 14, 1981, No. 4635, § 10(a)(1), Sess. L. 1981, p. 218; Oct. 26, 1982, No. 4755, § 10(c)(1), Sess. L. 1982, p. 173; Sept. 18, 1984, No. 4987, § 1, Sess. L. 1984, p. 228; May 14, 1985, No. 5060, § 107(c), Sess. L. 1985, p. 26; Oct. 28, 1985, No. 5106, § 4, Sess. L. 1985, p. 154; Aug. 2, 1988, No. 5356, § 7, Sess. L. 1988, p. 203; Sept. 23, 1988, No. 5363, § 3, Sess. L. 1988, p. 219; July 17, 1989, No. 5421, § 2(d)(1)(a), (b), Sess. L. 1989, p. 19; Jan. 7, 1992, No. 5824, § 23(b), Sess. L. 1992, p. 177; Aug. 18, 1993, No. 5883, § 2(a), Sess. L. 1993, p. 202; Jan. 13, 1994, No. 5948, § 104(a), Sess. L. 1993, p. 336; Apr. 6, 1994, No. 5966, § 10(A), Sess. L. 1994, p. 36; Dec. 30, 1994, No. 6064, § 11, Sess. L. 1994, p. 317; May 8, 1995, No. 6070, § 21, Sess. L. 1995, p. 184; Jan. 5, 1998, No. 6190, §§ 1, 2, Sess. L. 1997, p. 108; Oct. 17, 2005, No. 6793, § 15, Sess. L. 2005, pp. 355, 356; Dec. 22, 2007, No. 6976, § 5(a), (b), Sess. L. 2007, p. 204.

33 V.I.C. § 2494a

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33 V.I.C. § 2494a (2014)

§ 2494a. Government acceptance of real property in lieu of payment of real property taxes

(1) The Lieutenant Governor, on behalf of the Government of the United States Virgin Islands, is authorized to accept real property in lieu of the payment of, or to satisfy a debt resulting from the non-payment of real property taxes owed to the Government.

(2) Upon written request by a taxpayer, the Tax Assessor shall, upon actual view, value and appraise each property offered to the Government under subsection (a) of this section. The Tax Assessor shall have access to the records of the Recorder of Deeds, the Commissioner of Public Works, or any other officer of the Government of the United States Virgin Islands for purposes of appraising the property. The method of appraisal and factors to be considered shall be pursuant to sections 2403 and 2404 of this title. Upon completion of each appraisal, the Tax Assessor shall prepare a written statement of the market value of the real property, including a listing of all alienation of the property subject to taxation and all liens against the property, accompanied by a comprehensive statement of the unit prices or factors included or the method used in the computation of the total value, and promptly transmit it to the Lieutenant Governor. The taxpayer shall bear all costs associated with the appraisal.

(3) No real property shall be accepted for a less amount than the outstanding taxes, plus penalties and costs. Notwithstanding Title 31, chapter 23, the Lieutenant Governor shall accept the real property in the name of the Government of the United States Virgin Islands in the amount of the outstanding taxes, plus penalties and costs, although the appraised market value of the property may exceed such amount. If after appraisal, the value of the real property to be accepted in lieu of the payment of property taxes exceeds the property tax, penalties and costs due, the taxpayer shall have the difference in value credited towards any current or future property tax obligation owed the Government.

(4) No acceptance of real property under this section shall be effective unless first approved by the Legislature's Committee on Housing Parks and Recreation; provided, however, if the Legislature's Committee on Housing Parks and Recreation has not acted to disapprove such acceptance within thirty (30) working days after receipt thereof, the acceptance shall be deemed approved and ratified.

(5) The Tax Assessor and Lieutenant Governor of the Office of the Lieutenant Governor, shall promulgate such rules and regulations as may be necessary to carry out the provisions of this section in a prompt, fair and efficient manner; except that any costs associated with the exchange of real property by a taxpayer to satisfy an outstanding real property tax obligation shall be borne by the taxpayer.

(6) Any real property accepted by the Government pursuant to this section shall be conveyed and used by the Housing Finance Authority to provide affordable housing and home ownership, as provided under title 21, of this Code or by the Department of Housing, Parks and Recreation for development of recreational facilities, including car racing tracks.

HISTORY: --Added Mar. 24, 1998, No. 6215, § 1, Sess. L. 1998, p. 213; amended Aug. 7, 2001, No. 6426, § 1, Sess. L. 2001, p. 137; Sept. 29, 2004, No. 6684, § 3, Sess. L. 2004, p. 165; Dec. 22, 2007, No. 6976, § 5(a)-(c), Sess. L. 2007, p. 204; May 14, 2012, No. 7350, § 3, Sess. L. 2012, p. 43; amended Oct. 5, 2012, No. 7442, § 1, Sess. L. 2012, p. 340.

33 V.I.C. § 2495

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33 V.I.C. § 2495 (2014)

§ 2495. Demand for tax

The Tax Assessor's Office shall send notices of payment due to all property holders in the Virgin Islands, by certified mail, to their last known mailing address before June 30 of each year. The Tax Assessor shall include in the notices the amount of any unpaid delinquent taxes and public sewer user fees past due at the time of the notice and the information contained in general notice set forth in section 2496.

HISTORY: --Amended Aug. 22, 1980, No. 4473, § 3(a)(1), Sess. L. 1980, p. 147; Oct. 26, 1982, No. 4755, § 10(c)(1), Sess. L. 1982, p. 173; Sept. 18, 1984, No. 4987, § 2, Sess. L. 1984, p. 228; July 17, 1989, No. 5421, § 2(d)(2)(a), (b), Sess. L. 1989, p. 19; Jan. 13, 1994, No. 5948, § 104(b), Sess. L. 1993, p. 336; Aug. 26, 1994, No. 6006, § 10, Sess. L. 1994, p. 149; Aug. 20, 2010, No. 7186, § 1, Sess. L. 2010,

33 V.I.C. § 2496

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33 V.I.C. § 2496 (2014)

§ 2496. Publication of notice of tax and public sewer system user fee delinquency

Within sixty (60) days after the date on which taxes and public sewer user fees become delinquent, the Lieutenant Governor shall publish the names of all delinquent real property tax owners once in a different newspaper of general circulation in each island district, and such publication shall be deemed as notice to the taxpayer of the impending sale of the real property at public auction. Said general notice shall state that unless such delinquent taxes and public sewer system user fees, together with the interest provided for by section 2494 of this title, are paid within a period of 30 days from the publication date of the said notice, the property of the taxpayer will be attached and sold in the manner provided in this subtitle.

HISTORY: --Amended Nov. 5, 1969, No. 2577, Sess. L. 1969, p. 378; Aug. 22, 1980, No. 4473, § 3(a)(1), Sess. L. 1980, p. 147; Oct. 14, 1981, No. 4635, § 10(b), Sess. L. 1981, p. 219; July 17, 1989, No. 5421, § 2(c)(1), (4), Sess. L. 1989, p. 19; Oct. 31, 1998, No. 6269, §§ 2(b), (c), Sess. L. 1998, p. 444; Dec. 22, 2007, No. 6976, § 5(b), Sess. L. 2007, p. 204.

33 V.I.C. § 2497

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33 V.I.C. § 2497 (2014)

§ 2497. Quarterly transfer of escrow payments

(a) As used in this section:

"Escrow agent" means any person in possession of escrow money.

"Escrow money" means any money held by a bank or other financial institution for any real property manager for the purpose of paying property taxes and public sewer system user fees under Title 33, Virgin Islands Code.

(b) Notwithstanding any other law, all escrow agents shall on a quarterly basis transfer all escrow money held by them to the Lieutenant Governor, beginning with money held in escrow for calendar year 1985 taxes and public sewer system user fees. The Lieutenant Governor shall credit the amount of tax and public sewer system user fee paid each quarter to the property for which it is paid.

(c) Any escrow agent that fails to comply with this section shall be fined \$ 100 for each quarterly payment which it fails to make as required by this section.

HISTORY: --Added Aug. 19, 1985, No. 5085, § 2(a), Sess. L. 1985, p. 85; amended Aug. 26, 1985, No. 5090, § 5(a), Sess. L. 1985, p. 107; July 17, 1989, No. 5421, § 2(c)(1), (4), Sess. L. 1989, p. 19; Dec. 22, 2007, No. 6976, § 5(a), (b), Sess. L. 2007, p. 204.

33 V.I.C. § 2498

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33 V.I.C. § 2498 (2014)

§ 2498. Real property tax and delinquent tax notification

(a) As used in this section, unless the context otherwise requires:

(1) "Lieutenant Governor" means the Lieutenant Governor of the United States Virgin Islands.

(2) "Disabled" means:

(i) a person who has physical or mental impairment, including, but not limited to, those of neurological, emotional, or sensory origins which substantially limits one or more of a person's major life activities;

(ii) a person who has a history record of such an impairment; or

(iii) a person who is certified by a licensed physician of the Virgin Islands to have such impairment.

(3) "Eligible taxpayer" means a senior citizen or disabled owner-occupant of residential real property consisting of no more than three family dwelling units.

(4) "Senior citizen" means a person who is sixty-five (65) years of age, or older, as of the last date on which an application pursuant to this section may be made.

(b) The Lieutenant Governor shall enclose with the statement of real property taxes for senior citizens and disabled homeowners, as provided under chapter 81 of this title, a notice that any taxpayer who owns residential real property consisting of no more than three (3) family dwelling units and who is age sixty-five (65) years, or older, or who is disabled is eligible for a third party notification procedure if desired. Such notice shall state that:

(1) any eligible taxpayer wishing to participate in the third party notification procedure must designate an adult third party to receive notification;

(2) that the designated third party must consent to such notification;

(3) where the appropriate application form may be obtained; and

(4) that an application form must be filed with the Lieutenant Governor's office no later than a specific date, which date shall be no earlier than sixty (60) days prior to the levy of taxes under this chapter.

Duplicates of subsequent tax bills and notices of unpaid taxes shall be mailed to such third party until such time as the property owner notifies the Lieutenant Governor in writing that the third party procedure should cease. The Lieutenant Governor must mail an application form to any eligible taxpayer who makes such request.

(c) (1) An eligible taxpayer may request a duplicate tax statement and a duplicate copy of any statement relative to unpaid real property taxes which are required by this section to be sent to an adult third party. Such request shall be made on a form prescribed by the Lieutenant Governor and shall be submitted to the Lieutenant Governor no later than sixty (60) days prior to the levy of taxes. The form must provide a section whereby the designated third party shall authorize consent to such designation. The request for a duplicate tax statement and a duplicate copy of any statement relative to unpaid real property taxes shall be effective upon receipt by the Lieutenant Governor.

(2) The Lieutenant Governor shall maintain a list of all eligible property owners residing in the Virgin Islands who have requested duplicate tax statements and a duplicative copy of any statement relative to unpaid real property taxes.

(3) A duplicate tax statement must be sent by the Lieutenant Governor to the third party designated by an eligible taxpayer at the same time and in the same manner as the statement of taxes is given to the eligible taxpayer. The duplicate tax statement must carry the following legend, either imprinted thereon, or on an enclosure:

"Duplicate Tax Statement. This statement is sent to you at the request of the property owner shown on the statement with the expectation that you will help the property owner avoid late payment of the enclosed tax bill, although you are under no legal obligation to do so. Your cooperation is greatly appreciated."

(4) A duplicate copy of any statement relative to unpaid taxes required by this section must be mailed to the third party designated by the eligible taxpayer at the same time and in the same form as the statement of unpaid taxes is given to the eligible taxpayer. The duplicate copy of such statement must carry the following legend, either imprinted thereon or on an enclosure:

"Duplicate Delinquency Statement. This statement is sent to you at the request of the property owner shown on the statement in the expectation that you will help the property owner to make payment of the delinquent taxes indicated on the enclosed notice of delinquency, although you are under no legal obligation to do so. Your cooperation and assistance are greatly appreciated."

(5) Failure to mail any duplicate statement required by this section, or the failure of any third party to receive the same shall not affect the validity of the levy, collection, or enforcement of such taxes.

HISTORY: --Added May 24, 1990, No. 5563, Sess. L. 1990, p. 196; amended Dec. 22, 2007, No. 6976, § 5(a), (b), Sess. L. 2007, p. 204.

33 V.I.C. § 2521

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33 V.I.C. § 2521 (2014)

§ 2521. Payment of taxes and public sewer system user fees under protest

(a) Whenever an officer charged by law with the collection of taxes and public sewer system user fees imposed by this subtitle, institutes any proceeding or any steps for the collection of the same, alleged or claimed by such officer to be due from any person, the party against whom the proceedings or steps are taken shall, if he conceives the same to be unjust or illegal, pay the same under protest.

(b) Upon receipt of a payment under protest, the Commissioner of Finance shall pay such revenue into the treasury, giving notice at the time of the payment to the Lieutenant Governor that the same was paid under protest.

HISTORY: --Amended Aug. 22, 1980, No. 4473, § 3(a)(1), Sess. L. 1980, p. 147; Oct. 26, 1982, No. 4755, § 10(c)(1), Sess. L. 1982, p. 173; Sept. 13, 1984, No. 4987, § 3, Sess. L. 1984, p. 228; Dec. 19, 1984, No. 5029, § 1, Sess. L. 1984, p. 411; July 17, 1989, No. 5421, § 2(c)(1), Sess. L. 1989, p. 19.

33 V.I.C. § 2522

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33 V.I.C. § 2522 (2014)

§ 2522. Action for recovery of tax and public sewer system user fee paid under protest

The party paying the tax and public sewer system user fee under protest may, at any time within 60 days after making said payment, and not thereafter, sue the Lieutenant Governor for recovery of the amount paid in the court having competent jurisdiction. If it is determined that the tax and public sewer system user fee was wrongfully collected the court may certify of record that the same was wrongfully paid, and shall be refunded and thereupon the Lieutenant Governor of Finance shall repay the same.

HISTORY: --Amended Aug. 22, 1980, No. 4473, § 3(a)(1), Sess. L. 1980, p. 147; Oct. 26, 1982, No. 4755, § 10(c)(1), Sess. L. 1982, p. 173; Sept. 18, 1984, No. 4987, § 4, Sess. L. 1984, p. 229; July 17, 1989, No. 5421, § 2(c)(4), Sess. L. 1989, p. 19; Dec. 22, 2007, No. 6976, § 5(b), Sess. L. 2007, p. 204.