



**OFFICE OF THE TAX COLLECTOR  
DIVISION OF REAL PROPERTY TAX  
ACTION PLAN FOR COLLECTIONS**

**Strategic Goal**

**To accelerate and enhance the collection of outstanding delinquent real property tax receivables.**

**Objective**

**Details an action plan to accelerate the collection of delinquent property taxes for GVI.**

Task	Specific action steps for achieving this Goal	Task Description
1	Continue current collection plan and provide enhancements enabled by additional investment in the Real Property Tax Division.	Our current collection plan utilizes all of the tools provided to us by statute. Our increased collections each year, attests that the collection plan is working, but is in need of acceleration. Additional investment by the Virgin Islands Legislature will help us to have dedicated resources to conduct Final Collection Activities on a regular and accelerated basis rather than as occasional special events. Funding is requested for personnel costs of two Final Collection
2	Suggest draft legislation to enhance abilities of the Real Property Tax Division to bill and collect on taxes.	One way to assist collections through logoslation is to revisit 33 VIC § 2495, which directs us to send property tax bills and Notice of Assessments to property owners via certified mail. Removing this requirement will reduce the high occurrence of returned mail and will allow more customers to pay online, providing more revenue to GVI in a timelier manner than USPS mail.
3	Provide brochures as handouts to inform customers of payment options available.	Brochures will help to provide guidance to customers looking for payment options to satisfy their property tax obligations. Additional payment types are desired and we await recommendations from our software vendor concerning system enhancements. We have distributed brochures previously and we feel that customers have found this to be helpful.
4	Enhance marketing outreach with radio, TV and print media.	In order to scale collections, media outreach requires regularity. Publication of Press Releases are subject to the discretion of the station owners. Paid media efforts are required to maintain a constant presence in front of taxpayers. Funding is requested for paid marketing costs.
5	Conduct 10-step FCA preparation check for all unpaid properties listed in delinquency publication.	The legal process to prepare a property for Final Collection Activity (FCA) is complex and meticulous. It requires publication in the <b>Real Property Tax Delinquency Listing</b> and, the parcel requires being locked from the addition of any fees and a <b>Tax Status Report</b> must be printed and archived. A <b>Judicial check</b> must be performed for Probate, Bankruptcy or other legal cases. Additionally, a <b>Title &amp; Encumbrance Search</b> must be conducted by the Recorder of Deeds and the property should be listed on <a href="https://usvimapgeo.io">https://usvimapgeo.io</a> ( <b>GIS</b> ). A property <b>field verification</b> must be conducted based a a <b>registered OLG map</b> . A <b>Final Collection Activity Lien</b> must be attached, the <b>FCA Fees</b> of the costs of the auction event must be apportioned across all properties on the auction list and a final check must be completed to see whether they were currently involved in an <b>Instalment Payment Plan</b> .
6	Provide amnesty, as appropriate, to stimulate enhancement of collections during periods of reduced GVI receivables.	Amnesty metrics have been tracked and have shown that generally there is no surge in collections during property tax amnesty. It is granted by the Lieutenant Governor, at the request of the Tax Collector, to provide what is often-times a last effort to communicate to those actually seeking assistance, before the culmination of Final Collection Activities.
7	Publish annual Delinquency Publications at the end of each current tax year billing cycle, lasting for four weeks.	Though this initiative which is prescribed by 33 VIC § 2496, is increasing in cost each year, it is a source of additional revenue generation each September. It is a successful facet in the VI Code, providing transparency of those persons owing taxes to the GVI. Funding is requested to make certain that this is implemented each year.
8	Conduct Opt-In campaign to reduce returned mail and enhance the collection process for web-friendly customers.	As we have upgraded our website to collect property taxes, issue Tax Clearance Certificates and to institute new instalment payment plans, we have also enjoyed higher revenue collections online. As part of our planned marketing outreach, we would like to conduct a software-based opt-in campaign for web-friendly customers that wish to reduce their carbon footprint of a paper bill and to increase our customer collaboration and collection efforts via emailed services.

9	Conduct Final Collection Activities twice a year in each District	Currently, due to size limitations, we seek to conduct property auctions in venues that can hold upwards of 500 people. Due to the limited facilities available, we have opted to utilize the public school properties to save costs. This can only be done when the school calendar permits for a two-day event. We request marketing funds to leverage additional venues that are currently cost-prohibitive.
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