

**OFFICE OF THE LIEUTENANT
GOVERNOR**

Honorable Tregenza A. Roach, Esq.
Lieutenant Governor

Testimony before the
Committee on Disaster Recovery, Infrastructure &
Planning

January 29, 2026

Good Afternoon, Madam Chairperson Senator Marise C. James, Esq., all other members of the Committee on Disaster Recovery, Infrastructure & Planning of the 36th Legislature of the Virgin Islands, all other senators present, listening and viewing audience. I am Nadja D. Harrigan, Esq., Acting Chief of Staff/Legal Counsel, Office of the Lieutenant Governor. I am accompanied today by Mr. Brent Leerdam, Tax Collector, Mr. Ludence Romney, Tax Assessor and Ms. Chalma Moorhead, Assistant Tax Assessor for the Division of Real Property Tax, Ms. Erica Dover Recorder of Deeds, St. Thomas/ St. John District and Ms. C. Portia Joseph, Recorder of Deeds, St. Croix District, within the Office of the Lieutenant Governor (“LGO”).

Madam Chairperson, we were invited to provide testimony on the “role of land records, property taxation, and title documentation in the creation and perpetuation of heirs property; or more specifically, how intestate succession, outdated or incomplete deed records, unpaid property taxes, and missing or unrecorded transfers contribute to prolonged probate, clouded title, and the abandonment of properties, and the extent to which heirs property complicates tax foreclosure” in light of Act No. 8169 which references Nonprobate Matters, such as Transfer on Death Deeds. The Committee further invited LGO’s recommendations for “statutory or administrative reforms that would allow the government to more effectively intervene in blighted properties—while

respecting private property rights—and to support historic preservation, housing, and community redevelopment objectives.”

The Recorder of Deeds Offices in both Districts, particularly the St. Croix District have seen an influx of Transfer on Death Deeds being recorded. After the death of the Grantor, citizens may record a Death Certificate, and this information is shared with the Office of the Tax Assessor, which will amend the real property tax bill to reflect the new property owner’s name as conveyed in the Transfer on Death Deed in accordance with Title 33 of the Virgin Islands Code, section 2362(c) (“The recorder of deeds shall transmit written notice of all transfers of real property to the Tax Assessor.”) We will note however, that there is no statutory requirement that a Death Certificate must be recorded; and therefore, the Real Property Tax division would be unaware that the real property owner has changed. As a result, the property tax bills would be sent to the original grantor, who may have passed. Therefore, we would strongly recommend that once the original grantor passes away, citizens record the Death Certificate of the real property owner as stated in the Transfer of Death Deed to enable our Office to reflect the new property owner(s) on the property tax bill and in our system.

Similarly, we would like to remind the public to inform the Office of the Tax Assessor if you have a change of address. Title 33 of the Virgin Islands Code, states in pertinent part

that “[t]he 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 30th of each year.” However, notwithstanding that a Transfer of Death Deed contains the name and address of the grantor and grantee, the address of the grantee may have changed when a Death Certificate is recorded. Therefore, it is paramount that citizens inform the Office of the Tax Assessor that there is a change of address so that the real property records and property tax bills can be amended accordingly. Change of Address can be completed online at <https://propertytax.vi.gov>.

Pursuant to Title 28 of the Virgin Islands Code, section 121 states in pertinent part that “[n]o deed shall be recorded by the recorder of deeds unless proof, in writing, is submitted that all property taxes due relative to the real property being conveyed have been paid.” A Tax Clearance Letter, which is issued by the Office of Collector serves as proof in writing, that “all property taxes due relative to the real property being conveyed have been paid.” Therefore, a transfer on death deed cannot be recorded if there are real property tax arrearages, penalties, costs and sewer fees attached to the subject parcel. In that case, the property owner would not be able to obtain a Tax Clearance Letter and would not be able to record the Transfer on Death Deed. I must make it clear that unpaid tax obligations must be addressed before any deed can be recorded, and I encourage property

owners who desire to transfer any property interest to be current on their real property tax obligations.

Because the Recorder of Deeds Office has ministerial duties, our records are based on the documents that citizens record. Therefore, outdated or incomplete deed records, and clouded title would be caused by the documents that the citizens record at the Recorder of Deeds Office.

Madam Chairperson, thank you for the opportunity to testify on these matters. We are available to answer any questions that you or members of the Committee may have.