



THE UNITED STATES VIRGIN ISLANDS  
OFFICE OF THE LIEUTENANT GOVERNOR

Tregenza A. Roach, Esq.  
Lieutenant Governor

Commissioner of Insurance  
Chairman, V.I. Banking Board

January 23, 2026

Honorable Senator Milton E. Potter  
Senate President  
36<sup>th</sup> Legislature of the Virgin Islands  
P. O. Box 1690  
St. Thomas, VI 00804

Re: *Road Plot 1-1 Spanish Town, Road Plot 2-1 Estate Annaberg and Shannon Grove, Road Plot 5-1, Road Plot 10-1 and Road Plot 11-1 Estate Blessing, St. Croix, US Virgin Islands*

Dear Honorable Senate President Potter:

This request is being forwarded to you as the Senate President for distribution to the proper Committee for approval based on the following reasons.

On November 4, 2025, the Office of the Lieutenant Governor submitted a letter dated November 3, 2025 and supporting documents to the Chairman of the Committee on Culture, Youth, Aging, Sports and Parks, Honorable Senator Angel L. Bolques, Jr. in conformance with Title 33 of the Virgin Islands Code, section 2494a to approve the Government's acceptance of real property in lieu of payment of real property taxes. The letter and supporting documents were received on behalf of the Honorable Senator Bolques, Jr., as evidenced in a document entitled "*Acknowledgement of Receipt*" signed by Glenn Freeman on November 4, 2025 at 9:57.

As a kind reminder, on December 12, 2025, the Office of Legal Counsel, Office of the Lieutenant Governor sent an email to Senator Bolques, Jr., stating that "if the Committee on Housing, Parks, and Recreation (Committee on Culture, Youth, Aging, Sports, and Parks) does not take action to approve or disapprove the matter within thirty (30) days of receipt, the acceptance will be considered approved and ratified" and attached the "*Acknowledgement of Receipt*" evidencing that Senator Bolques' Chambers received the letter and supporting documentation on November 4, 2025. Accordingly, based on this timeline, if the request was not approved by the Committee on Culture,

Youth, Aging, Sports, and Parks by December 19, 2025, it would be deemed approved and ratified.

On December 20, 2025, we received a letter from Senator Bolques, Jr., stating that “[p]ursuant to guidance from the Office of the Legislative Legal Counsel, the proper successor committee with justification over this matter is the Committee on Housing, Transportation and Telecommunications” and recommended that the materials be formally resubmitted to the aforementioned Committee.

The St. Croix Renaissance Group, LLLP (“SCRG”) owns Road Plots 1-1 Spanish Town (consisting of approximately 2.130 acres), 2-1 Estate Annaberg & Shannon Grove (consisting of approximately 1.074 acres), 5-1 Estate Blessing (consisting of approximately 0.334 acres), 11-1 Estate Blessing (consisting of approximately 0.166 acres), and 10 -1 Estate Blessing (consisting of approximately 0.206 acres), St. Croix, US Virgin Islands (hereinafter “the Roadway Plots”) and desires to convey the aforesaid Roadway Plots to the Lieutenant Governor, on behalf of the Government of the Virgin Islands<sup>1</sup> in lieu of paying real property taxes owed in the amount of Five Hundred Thirty-one Thousand Six Hundred Eight Dollars and Six cents (\$531,608.06) for 2016 – 2019 tax years.

Pursuant to Title 33 of the Virgin Islands Code, section 2494a(2)<sup>2</sup>, the Tax Assessor conducted an actual view of the Roadway Plots and valued and appraised the real property at Five Hundred Thiry-Five Thousand Four Hundred Dollars (\$535,400.00).

Title 33 of the Virgin Islands code, section 2494a(3) states in pertinent part that “No real property shall be accepted for a less amount than the outstanding taxes, plus penalties and costs.” Therefore, because the Tax Assessor appraised the roadway plots at Five Hundred Thiry-Five Thousand Four Hundred Dollars (\$535,400.00), which exceeds the real property taxes owed by SCRG in the amount of Five Hundred Thirty-

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<sup>1</sup> Title 33 of the Virgin Islands Code, section 2494a(1) states that “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.”

<sup>2</sup> Title 33 of the Virgin Islands Code, section 2494a(2) states that “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.”

one Thousand Six Hundred Eight Dollars and Six cents (\$531,608.06) for 2016 – 2019 tax years, we respectfully recommend your approval.

Pursuant to Title 33 of the Virgin Islands Code, section 2494a(6)<sup>3</sup>, the Government of the Virgin Islands, Department of Sports, Parks & Recreation intends to utilize the Roadway Plots for the “Uston Cornelius Bike Coasting Park”, as evidenced in a letter dated October 21, 2025 from the Department of Sports, Parks & Recreation attached herein.

Notwithstanding that Title 33 of the Virgin Islands Code, section 2494a(4) states that “[n]o 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”, because the proposed road plots will be used for a bike coasting park, we forwarded this proposal to the Chairman of the Committee on Culture, Youth, Aging, Sports and Parks according to the mandates of the Committee.<sup>4</sup>

However, based on recommendation from the Honorable Senator Bolques, Jr., as memorialized in his letter dated December 20, 2025, we are forwarding this request and supporting documentation to you, as the Senate President for distribution to the proper Committee.

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<sup>3</sup> Title 33 of the Virgin Islands Code, section 2494a(6) states that: “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.” Emphasis added.

<sup>4</sup> Committee on Culture, Youth, Aging, Sports and Parks shall:

“(1) receive, consider, and make recommendations on all bills relating to youth; youth training schools, the Legislative Youth Advisory Council, youth apprenticeship programs, youth protective services, the Virgin Islands Commission on Youth, and other youth programs; and matters related to youth;

(2) receive, consider and make recommendations on all bills relating to sports, facilities and complexes, recreation centers, and physical fitness;

(3) receive, consider and make recommendations on all bills relating to public recreation, sports facilities and complexes, horse racing, parks, sports facilities and complexes, recreation centers, parks, horse racing, parks, game rooms, and other sports and recreational facilities;

(4) receive and consider bills on other sports and activities;

(5) receive, consider and make recommendations on bills relating to any matter that is relevant to the operation of the Committee on Culture, Youth, Aging, Sports and Parks;

(6) all other bills related to youth programs; and

(7) receive, consider, and make recommendations on all bills relating to antiquities and historic preservation, including bills relating to museums, cultural centers, government collections and depositories housed in the Territory and other depositories outside of the Territory.” *See, Legislature of the United States Virgin Islands.*

Letter to the Honorable Senate President, Milton E. Potter

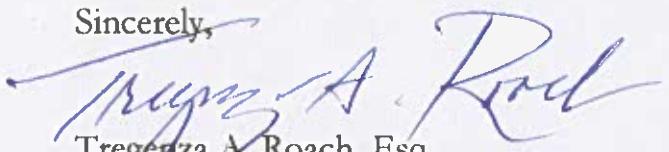
Re: Road Plot 1-1 Spanish Town, Road Plot 2-1 Estate Annaberg and Shannon Grove, Road Plot 5-1, Road Plot 10-1 and Road Plot 11-1 Estate Blessing, St. Croix, US Virgin Islands

Page 4 of 4

We have also copied the Honorable Marvin A. Blyden, Chairman of the Committee on Housing, Transportation and Telecommunications herein.

We request the proper Committee's favorable approval.

Sincerely,



Tregenza A. Roach, Esq.

Lieutenant Governor of the U.S. Virgin Islands

cc: Honorable Marvin A. Blyden, Chairman of the Committee on Housing, Transportation and Telecommunications

Encls: Letter from the Honorable Senator Angel L. Bolques, Jr. to the Office of the Lieutenant Governor dated December 20, 2025

"Acknowledgement of Receipt" dated November 4, 2025 signed by Glenn Freeman at 9:57 on behalf of the Honorable Senator Angel L. Bolques, Jr.

Letter from the Office of the Lieutenant Governor to the Honorable Senator Angel L. Bolques, Jr. dated November 3, 2025

Letter of Transmittal of Real Property Tax Assessment/Final Valuation from the Office of the Tax Assessor

P.W. Drawing No. 3270-A

D.P.N.R. DWG No. 4541

D.P.N.R. DWG No. 4541-C

O.L.G. Drawing No. A9-113-C016

O.L.G. Drawing No. A9-115-C016

New OLG DWG#: D9-6721-C021

New OLG DWG#: D9-6724-C021

Property Record Card

Real Property Tax Status Report

Quitclaim Deed dated May 9, 2002 between St. Croix Alumina, L.L.C and St. Croix Renaissance Group L.L.L.P. conveying *inter alia*, Plot No. 1 Estate Spanish Town, Kings, Quarter, Plot No. 2 Estate Annaberg and Shannon Grove, Remainder Plot No. 5 Estate Blessing, King's Quarter, Plot No. 10 Estate Blessing, King's Quarter and Plot No. 11 Estate Blessing, King's Quarter

Letter from the Department of Sports, Parks and Recreation dated October 21, 2025

33 V.I.C. § 2494a - "Government Acceptance of Real Property in Lieu of Payment of Real Property Taxes"

# Legislature of the Virgin Islands



P.O. BOX 1690  
ST. THOMAS, U.S. VIRGIN ISLANDS 00802  
(340) 693-3571

The Honorable

**Angel Bolques, Jr.**  
Senator-At-Large  
36<sup>th</sup> Legislature of the Virgin Islands

**CHAIRMAN**  
Committee on Culture, Youth, Aging, Sports & Parks

**VICE-CHAIRMAN**  
Committee on Economic Development & Agriculture

**MEMBER**  
Committee of the Whole  
Committee on Rules & Judiciary  
Committee on Homeland Security, Justice & Public Safety  
Committee on Disaster Recovery, Infrastructure & Planning  
Sub-Committee on Energy & Infrastructure Development

December 20, 2025

Honorable Tregenza A. Roach, Esq.  
Lieutenant Governor  
Government of the Virgin Islands  
5049 Kongens Gade  
St. Thomas, Virgin Islands 00802

Re: BR25-0949 – Submission of Materials to Incorrect Legislative Committee

Dear Lieutenant Governor Roach,

I write in my capacity as Chairman of the Committee on Culture, Youth, Aging, Sports and Parks of the Thirty-Sixth Legislature of the Virgin Islands regarding the submission of materials pertaining to the Government's acceptance of real property in lieu of payment of real property taxes under Title 33, Virgin Islands Code, section 2494a.

It has come to my attention that the referenced materials were transmitted to the Committee on Culture, Youth, Aging, Sports and Parks. However, that committee is not the appropriate successor committee to the former Committee on Housing, Parks and Recreation for purposes of review under the statute.

Pursuant to guidance from the Office of Legislative Legal Counsel, the proper successor committee with jurisdiction over this matter is the Committee on Housing, Transportation, and Telecommunications. As such, the submission should be transmitted to that committee for review and disposition in accordance with applicable law.

Accordingly, please be advised that the materials should be formally re-submitted to the Committee on Housing, Transportation, and Telecommunications so that the statutory process may proceed properly.

Should you have any questions or require further clarification, please do not hesitate to contact my office.

Respectfully,

The Honorable Angel Bolques, Jr.  
Chair, Committee on Culture, Youth, Aging, and Parks  
Senator At Large, 36th Legislature of the Virgin Islands

CC: Marvin A. Blyden



THE UNITED STATES VIRGIN ISLANDS  
OFFICE OF THE LIEUTENANT GOVERNOR

Tregenza A. Roach, Esq.  
Lieutenant Governor

Commissioner of Insurance  
Chairman, V.I. Banking Board

**Acknowledgment of Receipt**

To: Honorable Angel L. Bolques, Jr.  
36th Legislature of the Virgin Islands

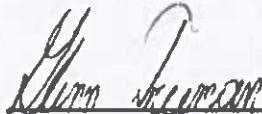
From: Nadja Harrigan, Esq.  
Legal Counsel

Date: November 4, 2025

Please sign and date below to acknowledge receipt of the enclosed document.

Glenn Freeman

Name



Signature

11/04/25 @ 9:57

Date



THE UNITED STATES VIRGIN ISLANDS  
OFFICE OF THE LIEUTENANT GOVERNOR

Tregenza A. Roach, Esq.  
Lieutenant Governor

Commissioner of Insurance  
Chairman, V.I. Banking Board

November 3, 2025

Honorable Angel L. Bolques, Jr.  
Chairman  
Committee on Culture, Youth, Aging, Sports and Parks  
36<sup>th</sup> Legislature of the Virgin Islands  
P. O. Box 1690  
St. Thomas, VI 00804

Re: *Road Plot 1-1 Spanish Town, Road Plot 2-1 Estate Annaberg and Shannon Grove, Road Plot 5-1, Road Plot 10-1 and Road Plot 11-1 Estate Blessing, St. Croix, US Virgin Islands*

Dear Honorable Chairman Bolques, Jr.:

This request is being forwarded to the Committee on Culture, Youth, Aging, Sports and Parks<sup>1</sup> in conformance with Title 33 of the Virgin Islands Code, section 2494a for the Committee's approval<sup>2</sup> to approve the Government's acceptance of real property in lieu of payment of real property taxes.

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<sup>1</sup> Committee on Culture, Youth, Aging, Sports and Parks shall:

"(1) receive, consider, and make recommendations on all bills relating to youth; youth training schools, the Legislative Youth Advisory Council, youth apprenticeship programs, youth protective services, the Virgin Islands Commission on Youth, and other youth programs; and matters related to youth;

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(4) receive and consider bills on other sports and activities;

(5) receive, consider and make recommendations on bills relating to any matter that is relevant to the operation of the Committee on Culture, Youth, Aging, Sports and Parks;

(6) all other bills related to youth programs; and

(7) receive, consider, and make recommendations on all bills relating to antiquities and historic preservation, including bills relating to museums, cultural centers, government collections and depositories housed in the Territory and other depositories outside of the Territory." *See, Legislature of the United States Virgin Islands*

<sup>2</sup> Notwithstanding that Title 33 of the Virgin Island Code, section 2494a(4) states that "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

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Pursuant to Title 33 of the Virgin Islands Code, section 2494a(2)<sup>4</sup>, the Tax Assessor conducted an actual view of the Roadway Plots and valued and appraised the real property at Five Hundred Thirty-Five Thousand Four Hundred Dollars (\$535,400.00).

Title 33 of the Virgin Islands code, section 2494a(3) states in pertinent part that “No real property shall be accepted for a less amount than the outstanding taxes, plus penalties and costs.” Therefore, because the Tax Assessor appraised the roadway plots at Five Hundred Thirty-Five Thousand Four Hundred Dollars (\$535,400.00), which exceeds the real property taxes owed by SCRG in the amount of Five Hundred Thirty-one Thousand Six Hundred Eight Dollars and Six cents (\$531,608.06) for 2016 – 2019 tax years, we respectfully recommend your approval.

Because the property can only be accepted for affordable housing and home ownership or recreational facilities, pursuant to Title 33 of the Virgin Islands Code, section 2494a(6)<sup>5</sup>, the Government of the Virgin Islands, Department of Sports, Parks &

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acceptance within thirty (30) working days after receipt thereof, the acceptance shall be deemed “approved and ratified”, because the proposed real property will be used for a bike coasting path, we forwarded this proposal to the Committee on Culture, Youth, Aging, Sports and Parks according to the mandates of the Committee.

<sup>3</sup>Title 33 of the Virgin Islands Code, section 2494a(1) states that “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.”

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<sup>5</sup>Title 33 of the Virgin Islands Code, section 2494a(6) states that: “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

*Letter to the Committee on Culture, Youth, Aging, Sports and Parks*

*Re: Road Plot 1-1 Spanish Town, Road Plot 2-1 Estate Annaberg and Shannon Grove, Road Plot 5-1, Road Plot 10-1 and Road Plot 11-1 Estate Blessing, St. Croix, US Virgin Islands*

*Page 3 of 4*

Recreation intends to utilize the Roadway Plots for the “Uston Cornelius Bike Coasting Park.”

We request your approval.<sup>6</sup>

Sincerely,



Trogenza A. Roach, Esq.

Lieutenant Governor of the U.S. Virgin Islands

**APPROVED**

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Honorable Angel L. Bolques, Jr.  
Chairman  
Committee on Culture, Youth,  
Aging, Sports and Parks

**DISAPPROVED**

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Honorable Angel L. Bolques, Jr.  
Chairman  
Committee on Culture, Youth,  
Aging, Sports and Parks

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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.”

<sup>6</sup> Title 33 of the Virgin Islands Code, section 2494a(4) states that: “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.” Notwithstanding that Title 33 of the Virgin Island Code, section 2494a(4) states that “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”, because the proposed real property will be used for a bike coasting path, we forwarded this proposal to the Committee on Culture, Youth, Aging, Sports and Parks according to the mandates of the Committee.

*Letter to the Committee on Culture, Youth, Aging, Sports and Parks*

*Re: Road Plot 1-1 Spanish Town, Road Plot 2 1 Estate Annaberg and Shannon Grove, Road Plot 5 1, Road Plot 10-1 and Road Plot 11-1 Estate Blessing, St. Croix, US Virgin Islands*

*Page 4 of 4*

Encls: Letter of Transmittal of Real Property Tax Assessment/Final Valuation from the

Office of the Tax Assessor

P.W. Drawing No. 3270-A

D.P.N.R. DWG No. 4541

D.P.N.R. DWG No. 4541-C

O.L.G. Drawing No. A9-113 C016

O.L.G. Drawing No. A9 115 C016

New OLG DWG#: D9-6721-C021

New OLG DWG#: D9-6724 C021

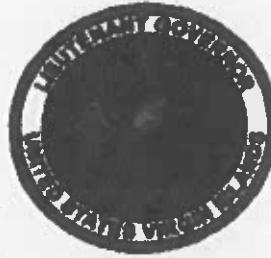
Property Record Card

Real Property Tax Status Report

Quitclaim Deed dated May 9, 2002 between St. Croix Alumina, L.L.C and St. Croix Renaissance Group L.L.P. conveying *inter alia*, Plot No. 1 Estate Spanish Town, Kings, Quarter, Plot No. 2 Estate Annaberg and Shannon Grove, Remainder Plot No. 5 Estate Blessing, King's Quarter, Plot No. 10 Estate Blessing, King's Quarter and Plot No. 11 Estate Blessing, King's Quarter

Letter from the Department of Sports, Parks and Recreation dated October 21, 2025

33 V.I.C. § 2494a - "Conveyance of Real Property in Event of Payment of Real Property Taxes"



**Office of the Tax Assessor  
Office of the Lieutenant Governor  
1131 King Street, Suite 101  
Christiansted, St. Croix 00820**

**Letter of Transmittal of Real Property Tax Assessment/Final Valuation**

**TO:**  
Committee of Housing, Parks and Recreation  
36<sup>th</sup> Legislature of the Virgin Islands  
Charlotte Amalie, St. Thomas, VI 00802

**RE:** Real Property described as Road Plot 1-1 Spanish Town, Road Plot 2-1 Annaberg and  
Shannon Grove, Road Plot 5-1, Road Plot 10-1, and Road Plot 11-1 Blessing  
St. Croix, US Virgin Islands

**PROPOSED PARCEL NUMBER:** 2-08200-0301-LB

**DESCRIPTION OF SALIENT FEATURES:**

Zoning: I-1 Heavy Industrial  
Topography: Gentle Slope  
Property Type: Road  
Property Use: Industrial Developed Land

**PROPERTY OWNER:** St. Croix Renaissance, LLC

**SCOPE OF WORK:**

To form an opinion of value for presentation to the Legislature for review of subject road plots and their intended use. The opinion of value is to assist in determining value of roads to be accepted by the Government of the US Virgin Islands as Real Property in Lieu of Taxes per Title 33 V.I.C. Section 2494a, Government acceptance of real property in lieu of payment of real property taxes.

The subject parcels are adjacent to the existing public road plots leading to the container port and are heavily traversed with average pavement on a portion of the roads.

The Value was prepared in conformance with guidelines and recommendations set forth in the Uniform Standard of Appraisal Practice (USPAP) and the International Association of Assessing Officers. (IAAO). The method of value determination was completed pursuant to Title 33 V.I.C. Section 2403, method of making assessments.

**DATE OF REPORT:** October 31, 2025

**DATE OF INSPECTION:** October 6<sup>th</sup>, October 8<sup>th</sup>, and October 29<sup>th</sup>, 2025

**METHOD OF VALUATION:** Cost Approach

Road is heavily traversed with portion of the road having pavement. The subject parcels are 3.91 acres or 170,320 square feet. Asphalt paving is found on Road Plots 1-1 and 2-1 and is joined to existing public road plots 4-AB, 4-ABB and 4-ABC.

Road Plots 1-1 and 2-1 are 30 feet wide, but per site inspection, determination was made that only 17 of the 30 feet is paved. Paving accounts for 1.81 acres or 78,897 square feet.

Land: \$333,800 (3.91 acre or 170,320 square feet)

Improvement: \$201,600 Asphalt Paving (17 x 4641 feet or 78,897 square feet)

**Final Value:** \$535,400

**MAP REFERENCES:**

3270-A

4541

4541-C

A9-113-C016

A9-115-C016

D9-6721-C021

D9-6724-C021

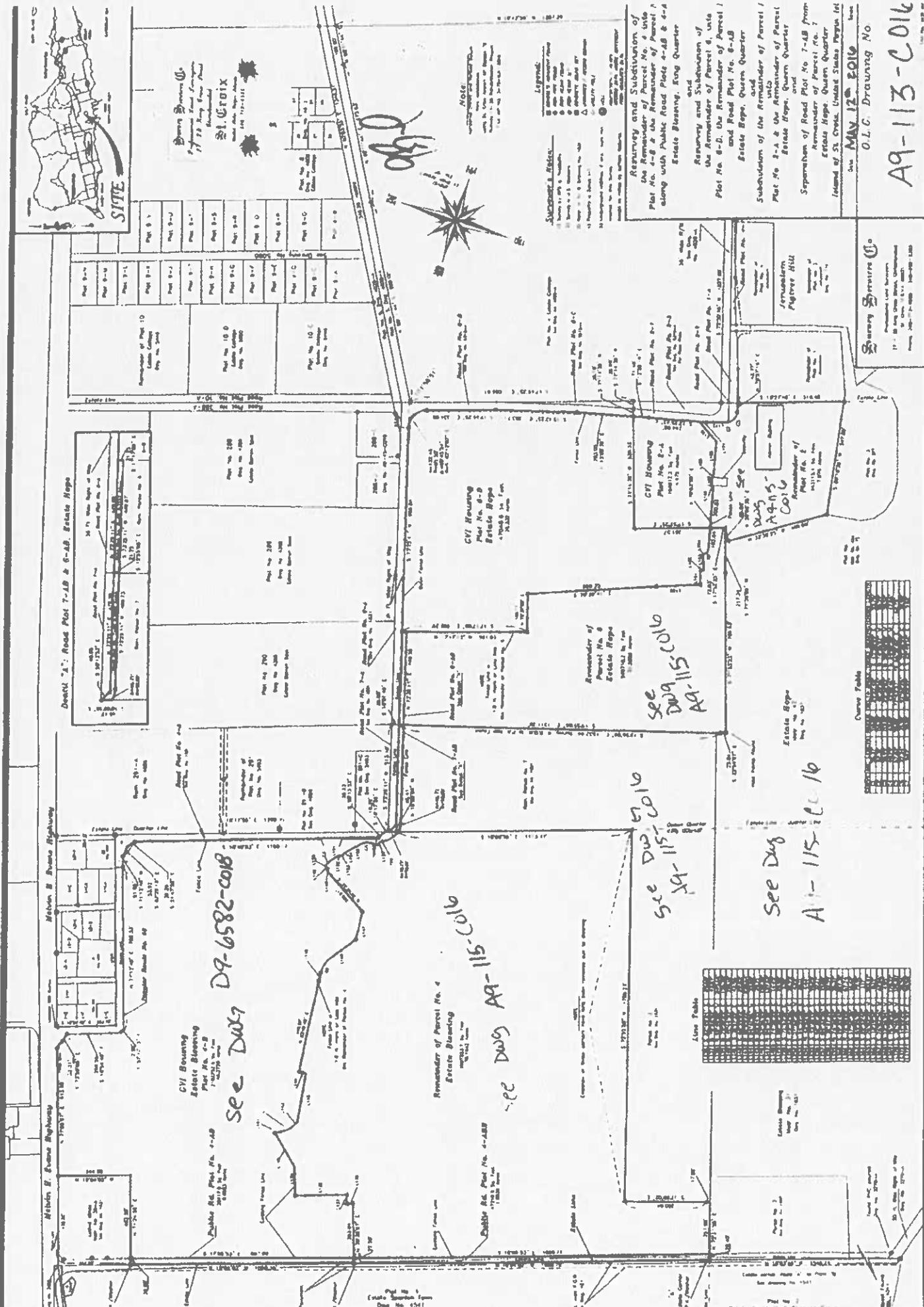


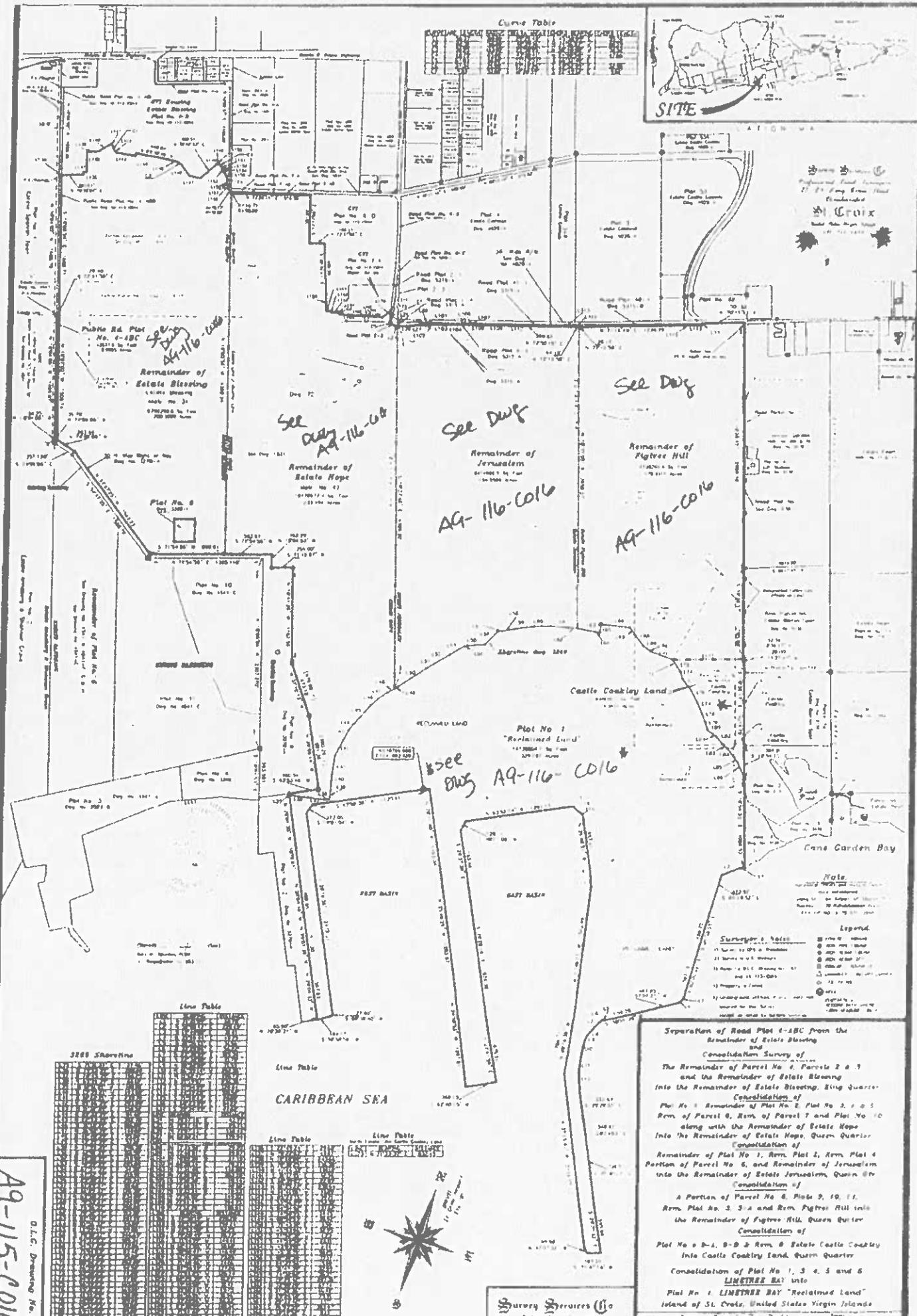
Other supporting documentation contained within digital work file.

**SIGNATURE:** *Charles E. Moothal*  
Ass't. Tax Assessor









A9-115-C01k





BSCC DOSPIVA  
The Green Power Engineering Incorporated  
Engineering & Construction Services  
www.bsccdospiva.com  
info@bscdospiva.com



### Refinery Plot No. 2

### Terminal Plot No. 1



### Road Plot 5-1 0.334 US AC +/-



### Road Plot 11-1 0.166 US AC +/-



### Road Plot 10-1 0.206 US AC +/-



### Plot 5 0.166 US AC +/-

IRON PINS SET  
AT ALL NEW  
CORNERS

### Plot 11 0.166 US AC +/-

### Plot 10 0.206 US AC +/-

### Plot 2 0.334 US AC +/-

1. PROPERTY LIE ENTIRELY WITHIN COUNTRY  
2. THAT THE LAND IS A CONVENIENT  
3. APPROXIMATELY 100% OF THE LAND HAS BEEN  
4. SURVEYED AND PLATTED AS A COMMUNITY  
5. PROPERTY. THE SURVEY WAS CONDUCTED  
6. ON APRIL 16, 2007  
7. BY THE SURVEYOR, MR. JAMES D. BROWN  
8. SURVEYOR, BROWNSVILLE, PENNSYLVANIA

### Sheet 2 of 2

**LEGEND:**  
 PLOT PAPERS SET  OTHER PROPERTY LINE  UTILITY POLE  
 SURVEY LINE  EASY PAPERS  OTHER PROPERTY LINE  
 UNKNOWN OWNER  OTHER SURVEY LINE  OTHER SURVEY LINE (ROUTE)   
 WITH SURVEY

**Subdivision of**  
**Road Plot 5-1 from Plot 5 &**  
**Road Plot 11-1 from Plot 11 &**  
**Road Plot 10-1 from Plot 10**  
**Estate Blessing**

King & Queen Quarter, Saint Croix, Virgin Islands

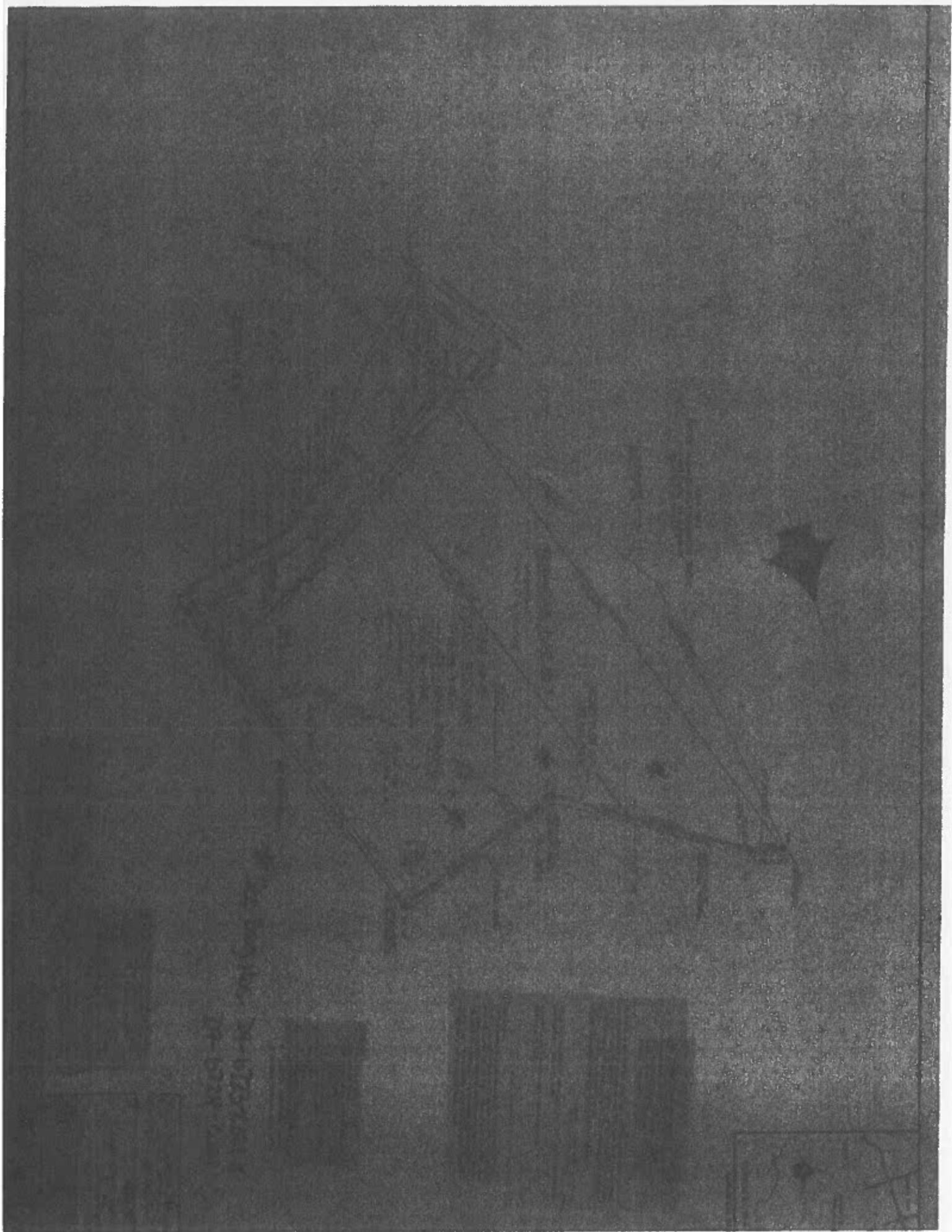
14 APR 2007  
JAMES D. BROWN  
SURVEYOR

100' 200'

1'

200 ft

1'



PARCEL INFORMATION		PARCEL ADDRESS		PROPOSED ROAD PLOTS 1-4 SPANISH TOWN/ 2-4 ANNABERG, AND 5-1, 11-1 & 10-1		PARCEL YEAR 2024	
Owner 1	GOVERNMENT OF THE VIRGIN ISLANDS	Usage	0010	Sale Price	Book Number	1	Inspect Date
Address	DEPARTMENT OF PROPERTY AND	Tax Class	T	Sale Date	Page Number	1	Inspect Reas
PROCUREMENT	ST THOMAS, VI 00801	Total Sqft	170320	Sale Type	Deed Number	2025000001	Sale Instrum
		Total Acres	3.91	Sale Valid	Notar Code	CX01 - CHRISTIANSTED COM	Verif Source
		Memo					DEED
							PAR AMENITY
							Amenity Type

COMMERCIAL SECTIONSGROUPS		Section:		Section:		Section:		LAND INFORMATION	
Category	Category	Category	Category	Category	Category	Category	Category	Acres	Imp-YN
Grnd Fl Area	Grnd Fl Area	Grnd Fl Area	Grnd Fl Area	Story Height	Story Height	Story Height	Story Height	0.96	Y
Story Height	Story Height	Story Height	Story Height	Constr. Class	Constr. Class	Constr. Class	Constr. Class	4.2689	CX01
Yr/Fr Yr/Bt	Yr/Fr Yr/Bt	Yr/Fr Yr/Bt	Yr/Fr Yr/Bt	Constr. Class	Constr. Class	Constr. Class	Constr. Class	83378	CX01
RCNLD:	RCNLD:	RCNLD:	RCNLD:	Yr/Fr Yr/Bt:	Yr/Fr Yr/Bt:	Yr/Fr Yr/Bt:	Yr/Fr Yr/Bt:	205761	CX01
Commercial Groups:	Commercial Groups:	Commercial Groups:	Commercial Groups:	Commercial Groups:	Commercial Groups:	Commercial Groups:	Commercial Groups:		
Id	Id	Id	Id	Id	Id	Id	Id	Acres	Value
Grnd	Grnd	Grnd	Grnd	Grnd	Grnd	Grnd	Grnd		Nbrd
Area	Area	Area	Area	Area	Area	Area	Area		
Fire Sqft	Fire Sqft	Fire Sqft	Fire Sqft	Fire Sqft	Fire Sqft	Fire Sqft	Fire Sqft	Sq-Ft	
Id	Id	Id	Id	Id	Id	Id	Id	Unit	
Grnd	Grnd	Grnd	Grnd	Grnd	Grnd	Grnd	Grnd	S	
Area	Area	Area	Area	Area	Area	Area	Area	Mar-1	
Fire Sqft	Fire Sqft	Fire Sqft	Fire Sqft	Fire Sqft	Fire Sqft	Fire Sqft	Fire Sqft	Mar-2	

DETACHED INFORMATION	
St	Unit
S	Mar-1
AS	17
Fire Sqft	4841
Current Total	4841
Prior Total	2015
Value	G
Land	A
% Good P/R/E	
Cost	

VALUATION INFORMATION		
Current Total	535400	Land
Prior Total	309400	Land
Value	0	Land
Land	0	Land
Land	333800	Land
Land	54800	Land

SKETCH

PHOTO

No Image  
Available



OFFICE OF THE LIEUTENANT GOVERNOR  
OFFICE OF THE TAX COLLECTOR

1105 King Street \* Christiansted, Virgin Islands 00820 \* 340.773.6449 \* Fax 340.719.5581  
5049 Kongens Gade \* Charlotte Amalie, Virgin Islands 00802 \* 340.774.2991 \* Fax 340.779.7825

STATUS  
REAL PROPERTY TAXES

REQUESTED BY:

CONTACT NUMBER:

St.Thomas/St.John (340.774.2991), St.Croix (340.773.6449)

PROPERTY:

ANGUILLA, SPANISH TOWN, BLESSING, ANNABERG &  
SHANNON GROVE

PARCEL NUMBER:

2-08200-0301-00

PROPERTY OWNER:

ST CROIX RENAISSANCE GROUP, LLLP

TAX YEAR	GROSS TAX	EXEMPT TAX	NET TAX DUE	SEWER FEE	OTHER FEES	INTEREST DUE	PENALTY DUE	TOTAL DUE	TOTAL PAID	TOTAL BALANCE
2025	107,346.07	107,346.07	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2024	107,346.07	107,346.07	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2023	107,346.07	107,346.07	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2022	107,346.07	107,346.07	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2021	107,346.07	107,346.07	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2020	107,346.07	107,346.07	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2019	105,004.75	0.00	105,004.75	0.00	0.00	26,251.19	5.00	131,260.94	0.00	131,260.94
2018	105,004.75	0.00	105,004.75	0.00	0.00	26,251.19	5.00	131,260.94	0.00	131,260.94
2017	108,150.92	0.00	108,150.92	0.00	0.00	26,907.62	5.00	135,063.54	520.45	134,543.09
2016	107,630.47	0.00	107,630.47	0.00	0.00	26,907.62	5.00	134,543.09	0.00	134,543.09
2015	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2014	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2013	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2012	374,943.75	0.00	374,943.75	0.00	0.00	0.00	0.00	374,943.75	374,943.75	0.00
2011	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2010	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2009	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2008	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2007	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2006	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00



OFFICE OF THE LIEUTENANT GOVERNOR  
OFFICE OF THE TAX COLLECTOR

1105 King Street \* Christiansted, Virgin Islands 00820 \* 340.773.6449 \* Fax 340.719.5581  
5049 Kongens Gade \* Charlotte Amalie, Virgin Islands 00802 \* 340.774.2991 \* Fax 340.779.7825

STATUS  
REAL PROPERTY TAXES

REQUESTED BY:

CONTACT NUMBER:

St.Thomas/St.John (340.774.2991), St.Croix (340.773.6449)

PROPERTY:

ANGUILLA, SPANISH TOWN, BLESSING, ANNABERG &  
SHANNON GROVE

PARCEL NUMBER:

2-08200-0301-00

PROPERTY OWNER:

ST CROIX RENAISSANCE GROUP, LLLP

TAX YEAR	GROSS TAX	EXEMPT TAX	NET TAX DUE	SEWER FEE	OTHER FEE	INTEREST DUE	PENALTY DUE	TOTAL DUE	TOTAL PAID	TOTAL BALANCE
2005	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2004	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2003	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2002	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2001	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1999	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1998	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1997	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

TOTALS	1,444,811.06	644,076.42	800,734.64	0.00	0.00	106,317.62	20.00	907,072.26	375,464.20	531,608.06
--------	--------------	------------	------------	------	------	------------	-------	------------	------------	------------

Penalty assessed to: 10/21/2025

Please remit payment to the GOVERNMENT OF THE U.S. VIRGIN ISLANDS. Accepted methods of payment: Cash, Credit Card, Cashier Check, or Money Order. Once paid, contact the Tax Collector to process your Tax Clearance  
To setup IPA, First payment due is \$79,741.21

Interest accrues through date of payment

St. Croix Overland Co., Inc.

Doc# 1002002747

55493

#403  
225,1354  
225,1355  
St. Croix, U.S. Virgin Islands  
Carribean  
3/16/02  
3/16/02

9000

### QUITCLAIM DEED

THIS QUITCLAIM DEED, is made this 9th day of May, 2002, by and between ST. CROIX ALUMINA, L.L.C. ("SCA"), a Delaware limited liability company, whose mailing address is Alcoa Building, 201 Isabella Street, Pittsburgh, Pennsylvania 15212, and ST. CROIX RENAISSANCE GROUP L.L.C. ("Buyer"), a Delaware limited partnership registered as a limited liability partnership, whose mailing address is PMB 175, 1093 Diamond Runay, Suite 7, Christiansted, U.S. Virgin Islands 00820

### WITNESSETH

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That SCA, for and in consideration of the sum of **EIGHT MILLION EIGHT HUNDRED THOUSAND U.S. DOLLARS (\$8,800,000.00)** and other good and valuable consideration, receipt of which is hereby acknowledged, does by these presents hereby remise, release and forever quitclaim to Buyer, all of SCA's right, title, interest, claim and demand in that certain real property situated in St. Croix, U.S. Virgin Islands, as described in Exhibit 1, attached hereto and made a part hereof by reference,

TOGETHER with all of SCA's interest in the improvements, tenements, hereditaments and appurtenances thereunto belonging,

TO HAVE AND TO HOLD said rights, title, interest, claim, and demand of SCA unto Buyer and to its successors and assigns, forever

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IN WITNESS WHEREOF, SCA has duly executed this deed the day and year first above

written

WITNESSES

Caral Safety

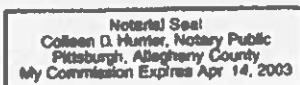
STATE OF Pennsylvania )  
COUNTY OF Allegheny ) 85  
                                  )

The foregoing instrument was acknowledged before me this 16th day of May, 2002  
by John M. Sibby as Alceonite Boronite Recovery of ST. CROIX ALUMINA,  
L.L.C., a Delaware limited liability company, on behalf of said limited liability company

*Dee D. G.*  
Dee D. G.  
Notary Public

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Book 249423452 / 4 /  
 Date: 8/20  
 Page: 143  
 5/16 8 minutes  
 10/1/2000 03:00:20.700 PM  
 Balsa & Cedar  
 NUMBER OF SEEDS  
 ST 0001  
 Balsa  
 4,012.  
 Cedar  
 2.  
 Redwood  
 914,000.  
 Attached  
 1.  
 Pine  
 1.  
*Rutherford Ldo.*  
 Recorder



"CERTIFICATE OF PUBLIC SURVEYOR - IT IS HEREBY CERTIFIED that, according to the records of the office of the Public Surveyor, the property described in the foregoing Warranty Deed has undergone no changes with respect to boundary and area."

Dated: MAY 10 2002

Fee: 355<sup>00</sup>

August 27, 1981  
Supervisor Survey & Deeds Section  
for: Bernadette C. Williams  
Assistant Tax Assessor

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Exhibit I

Territory of the Virgin Islands - District of St. Croix

1. Parcel No. 12-A of V.I. Corp. Lands, King's Quarter, St. Croix, U.S. Virgin Islands, containing 35.245 U.S. acres, more or less, as shown on D.P.N.R. Drawing No. 4541-B and as detailed on D.P.N.R. Drawing No. 4541-E, both dated April 27, 1989.
2. Remainder of Parcel No. 12-D of V.I. Corp. Lands, King's Quarter, St. Croix, U.S. Virgin Islands, containing 0.868 U.S. acres, more or less, as shown on D.P.N.R. Drawing No. 4541-E, dated April 27, 1989.
3. Remainder of Parcel No. 12-E of V.I. Corp. Lands, King's Quarter, St. Croix, U.S. Virgin Islands, containing 0.358 U.S. acres, more or less, as shown on D.P.N.R. Drawing No. 4541-E, dated April 27, 1989.
4. Plot No. 1 Estate Anguilla, King's Quarter, St. Croix, U.S. Virgin Islands, containing 443.242 U.S. acres, more or less, as shown on D.P.N.R. Drawing Nos. 4541 and 4541-A and as detailed on D.P.N.R. Drawing Nos. 4541-F, 4541-G and 4541-H, all dated April 27, 1989, portions of which are filled land and formerly comprised a portion of Krause Lagoon together with its surrounding lands, marshes, islets, swampland and adjacent tidal flats (collectively, "Krause Lagoon"), the southerly coastal boundary of said Plot being the low water mark of the Caribbean Sea as it existed on May 16, 1962.
5. Plot No. 1 Estate Annaberg and Shannon Grove, King's Quarter, St. Croix, U.S. Virgin Islands, containing 123.990 U.S. acres, more or less, as shown on D.P.N.R. Drawing No. 4541 and as detailed on D.P.N.R. Drawing No. 4541-E, both dated April 27, 1989.
6. Plot No. 2 Estate Annaberg and Shannon Grove, King's Quarter, St. Croix, U.S. Virgin Islands, containing 357.342 U.S. acres, more or less, as shown on D.P.N.R. Drawing Nos. 4541 and 4541-A and as detailed on D.P.N.R. Drawing No. 4541-H, all dated April 27, 1989, portions of which are filled land and formerly comprised a portion of Krause Lagoon, the southerly coastal boundary of said Plot being the low water mark of the Caribbean Sea as it existed on May 16, 1962.
7. Plot No. 1 Estate Spanish Town, King's Quarter, St. Croix, U.S. Virgin Islands, containing 118.904 U.S. acres, more or less, as shown on D.P.N.R. Drawing No. 4541 and as detailed on D.P.N.R. Drawing Nos. 4541-D, 4541-E and 4541-J, all dated April 27, 1989.
8. Remainder Plot No. 5 Estate Blessing, King's Quarter, St. Croix, U.S. Virgin Islands, containing 67.837 U.S. acres, more or less, as shown on D.P.N.R. Drawing No. 4541-A, dated April 27, 1989, as revised May 30, 1999 and December 28, 1999, portions of which are filled land and formerly comprised a portion of Krause Lagoon, the southerly coastal boundary of said Plot being the low water mark of the Caribbean Sea as it existed on May 16, 1962.
9. All of the Seller's rights of reentry as set forth in that certain Quitclaim Deed dated August 31, 1999, recorded with the Office of the Recorder of Deeds for the District of St. Croix on January 24, 2000 in P.C. 711, Page 348, Document No. 213/2000 relating to the Plot No. 6 Estate Blessing, King's Quarter, St. Croix, U.S. Virgin Islands, containing 17.0098 U.S. acres, more or less, as shown on D.P.N.R. Drawing No. 4541-C, and as detailed D.P.N.R. Drawing No. 4541-I, both dated April 27, 1989, portions of which are filled land and formerly comprised a portion of Krause

Lagoon, the southerly coastal boundary of said Plot being the low water mark of the Caribbean Sea as it existed on May 16, 1962.

10. Road Plot No. 7 Estate Blessing, King's Quarter, St. Croix, U.S. Virgin Islands, containing 2.875 U.S. acres, more or less, as shown on D.P.N.R. Drawing No. 4541-C and as detailed on D.P.N.R. Drawing Nos. 4541-J and 4541-K, all dated April 27, 1989.

11. A twenty-five foot (25') wide retained easement over the Port Authority Land for an access road to the end of a dike as described in a Quitclaim Deed and Access Road Easement dated January 10, 1967, recorded with the Office of the Recorder of Deeds for the District of St. Croix on January 25, 1967 in P.C. 46, page 112, as Document No. 359 and as shown on D.P.N.R. Drawing Nos. 4541-A and 4542-C, both dated April 27, 1989.

12. A twenty-five foot (25') wide retained easement over the Port Authority Land for a salt water intake channel as described in a Quitclaim Deed and Access Road Easement dated January 10, 1967, recorded with the Office of the Recorder of Deeds for the District of St. Croix on January 25, 1967 in P.C. 46, page 112, as Document No. 359 and as shown on D.P.N.R. Drawing Nos. 4541-A and 4541-C, both dated April 27, 1989.

13. A perpetual right-of-way easement from Plot No. 1 Estate Spanish Town, Plot No. 1, Estate Annaberg and Shannon Grove and Parcel 12-A VI Corps Land across the property conveyed pursuant to the Deed of Gift (as defined below) to the Melvin H. Evans Highway (the "Highway") or such other public or other road as may hereafter supersede the Highway, as set forth in Deed of Gift from Virgin Islands Alumina Corporation, a U.S. Virgin Islands corporation, to the Government of the United States Virgin Islands dated September 13, 1990, recorded February 4, 1992 in Photocopy 417, page 441, Document No. 475 (the "Deed of Gift").

14. Plot No. 10 Estate Blessing, King's Quarter, St. Croix, U.S. Virgin Islands, containing 34.5116 U.S. acres, more or less, as shown on D.P.N.R. No. 4541-A dated April 27, 1989, revised March 30, 1999 and December 28, 1999.

15. Plot No. 11 Estate Blessing, King's Quarter, St. Croix, U.S. Virgin Islands, containing 67.977 U.S. acres, more or less, as shown on D.P.N.R. No. 4541-A dated April 27, 1989, revised March 30, 1999 and December 28, 1999.

Book 200420052 / 4 /  
Page: 1/25  
File # Recorded  
4541/2004 04/11/99  
U.S. VIRGIN ISLANDS  
RECORDER OF DEEDS  
St. Croix  
REGISTRATION FEE  
P.R. FEE  
P.R. PAGE FEE  
RED MC. STAMP  
ATTORNEY FEE  
PERM. HLT  
TOTAL FEE  
Althea A. Tabor  
Recorder

GOVERNMENT OF  
THE VIRGIN ISLANDS OF THE UNITED STATES  
CHARLOTTE AMALIE, ST. THOMAS, V.I. 00801

.....0.....

DEPARTMENT OF FINANCE  
TREASURY DIVISION

TO: THE RECORDER OF DEEDS

FROM: THE TREASURY DIVISION

IN ACCORDANCE WITH TITLE 28, SECTION 121 AS AMENDED, THIS IS

CERTIFICATION THAT THERE ARE NO REAL PROPERTY TAXES

OUTSTANDING FOR ST. CROIX ALUMINA, L. L. C.

#12-A, 12C, 12D & 12E,  
V.I. Corp. Land (PARCEL NO) 2-08100-0210-00

TAXES RESEARCHED UP TO AND INCLUDING 2000.

RESEARCHED BY:

  
Conchita Benjamin

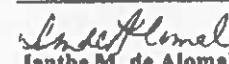
TITLE:

Chief, Enforcement

DATE:

April 30, 2002

VERIFIED BY:

  
Ianthe M. de Alomal

TITLE:

Teller II

DATE:

April 30 2002

COLLECTOR NO.

8501

GOVERNMENT OF  
THE VIRGIN ISLANDS OF THE UNITED STATES  
CHARLOTTE AMALIE, ST. THOMAS, V.I. 00801

DEPARTMENT OF FINANCE  
TREASURY DIVISION

TO: THE RECORDER OF DEEDS

FROM: THE TREASURY DIVISION

IN ACCORDANCE WITH Title 28, SECTION 121 AS AMENDED, THIS IS

CERTIFICATION THAT THERE ARE NO REAL PROPERTY TAXES

OUTSTANDING FOR ST. CROIX ALUMINA, LLC.  
Anguilla, Spanish Town,  
Annaberg & Shannon  
Grove (PARCEL NO) 2-08200-0301-00

TAXES RESEARCHED UP TO AND INCLUDING 2000.

RESEARCHED BY:

*Conchita Benjamin*  
Conchita Benjamin

TITLE:

Chief, Enforcement

DATE:

March 26, 2002

VERIFIED BY:

*Elaine M. de Alomar*  
Elaine M. de Alomar

TITLE:

Teller II

DATE:

March 26, 2002

COLLECTOR NO.

8501



DEPARTMENT OF SPORTS, PARKS & RECREATION  
GOVERNMENT OF THE VIRGIN ISLANDS OF THE UNITED STATES



OFFICE OF THE COMMISSIONER

8201 Subbase, Suite 206 • St. Thomas, USVI 00802 • (340) 774 0255

William D. Roebuck Industrial Park Bldg. 1 Suite 1 • Frederiksted, St. Croix USVI 00840 • (340) 773 0160

October 21, 2025

Mr. Ludence A. Romney  
Tax Assessor  
Office of the Lieutenant Governor  
5049 Kongens Gade  
St. Thomas, VI 00802  
via email: [Ludence.Romney@lgo.vi.gov](mailto:Ludence.Romney@lgo.vi.gov)

**Subject: St. Croix Renaissance Park, Property Transfer to the Department of Sports, Parks, and Recreation, for the "Uston Cornelius Bike Coasting Park"**

Dear Mr. Romney:

Pursuant to 33 VIC §2994a., this correspondence is to advise you that the St. Croix Renaissance Park is transferring real estate to the Government of the Virgin Islands in lieu of payment of property tax (PILOT). The plots of land will be used specifically for a recreational facility entitled, "The "Uston Cornelius Bike Coasting Park" under the jurisdiction of the Department of Sports, Parks, and Recreation (DSPR) during each sports event for bike coasting.

The property consists of half of the road beginning at the intersection on the south side of the Melvin Evans Highway under the container port. Please refer to the attached maps which will identify the plot numbers and the acreage of the real property to be conveyed. This transfer is being made to DSPR from the Renaissance Park at the request of the Governor.

Please contact me if you need additional information to facilitate this transfer of property.

Sincerely,

Vincent L. Roberts  
Commissioner

Attachment

ccs: Chalma Moorhead, Assistant Tax Assessor, St. Croix District

[Chalma.Moorhead@lgo.vi.gov](mailto:Chalma.Moorhead@lgo.vi.gov)

Attorney Richard Evangelista, Governor's Chief Legal Counsel

[richard.evangelista@go.vi.gov](mailto:richard.evangelista@go.vi.gov)

**Virgin Islands Code Annotated** Currentness

**Title 33. Taxation and Finance**

**Subtitle 2. Property Taxes**

**Chapter 89. Levy and Collection of Tax**

**Subchapter I. Assessment and Collection of Tax**

**33 V.I.C. § 2494a**

**§ 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

**§ 2494a Government acceptance of real property in lieu of . . . 33 V.I.C. § 2494a**

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.

**Credits**

-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.

**HISTORY**

**Revision note -2012.**

'Department of Sports, Parks and Recrcation' was substituted for 'Department of Housing, Parks and Recrcation' pursuant to Act Oct. 5, 2012, No. 7442.

**Amendments -2012.**

Act 7350, § 3, added 'or by the Department of Housing, Parks and Recreation for development of recreational facilities, including car racing tracks' at the end of paragraph (6). -2007.

Act 6976, § 5(a)-(c), substituted 'Lieutenant Governor' for 'Commissioner of Finance' in paragraphs (1) through (3); and in paragraph (5), substituted 'Lieutenant Governor' for 'Commissioner' and substituted 'Office of the Lieutenant Governor' for 'Department of Finance'. -2004.

Act 6684, § 3, substituted 'Housing Parks and Recrcation' for 'Finance' twice in subsection (4); and rewrote subsection (6). -2001.

Act 6426, in subsection (6), substituted a period for 'or for sale at a discount to first-time real property owners for construction of their primary residence' following 'appropriate' at the end of the first sentence; added the last four sentences in the introductory language; and added subdivisions (A) through (D).

33 V.I.C. § 2494a. WEST T. 33 § 2494a

The statutes and Constitution are current through Act 8856 of the 2024 session of the 35th Legislature, including all code changes through September 10, 2024.

THE VICTORIAN CODE ASSOCIATION 2024  
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Printed Document