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VIA EMAIL AND HAND-DELIVERY

Hon. Lt. Governor Tregenza Roach
Office of the Lieutenant Governor
Government of the Virgin Islands
5049 Kongens Gade
Charlotte Amalie, USVI 00802
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Mr. Ira Mills
Tax Assessor
Government of the Virgin Islands
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Charlotte Amalie, St. Thomas
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Re: ST. CROIX RENAISSANCE GROUP, LLLP
-Transfer of Roadway Parcels In Lieu of Payment
of Outstanding Real Property Taxes and by
Contribution to the Government of the VI at
Estates VICORP LAND, Spanish Town, Annaberg
and Shannon Grove, and Blessing,
King & Queen Quarters,
St. Croix, Virgin Islands of the US

Good Day Gentlemen:

On behalf of **St. Croix Renaissance Group, LLLP** ("SCRG") I would like to bring a long-pending matter to your attention for expeditious resolution in light of the current circumstances detailed below.

SCRG is the owner of certain parcels listed below which are either roadway plots or tracts of vacant land as referenced further herein:

Road Plot No. 1-1 Spanish Town	Part of 2-08200-0301-00
Road Plot 2-1 Estate Annaberg & Shannon Grove	Part of 2-08200-0301-00
Road Plot 5-1 Estate Blessing, Kings Quarter	Part of 2-08200-0301-00
Road Plot 11-1 Estate Blessing, Kings Quarter	Part of 2-08200-0301-00

Road Plot 10-1 Estate Blessing, Kings Quarter	Part of 2-08200-0301-00
Plot 12-A-A, Estate V.I. Corp Lands, Kings Quarter	Part of 2-08100-0210-00

(See also: Excel Spreadsheet attached as **Exhibit 1**)

Pursuant to the terms of SCRG's renewed Economic Development Commission ("EDC") Benefits dated August 20, 2021 ("Second Renewed EDC Certificate"), SCRG's Certificate includes a contractual provision to donate and/or set off two (2) separate groups of parcels to the Government of the Virgin Islands ("GVI") as an in-kind fulfilment of SCRG's charitable contribution requirements and to extinguish certain outstanding Real Property Taxes. See *Second Renewed EDC Certificate attached as Exhibit 2 at Section IV.1, pg. 5*. The parcels with outstanding property taxes due are:

<u>Description</u>	<u>Parcel #</u>	<u>Tax Yr</u>	<u>Tax Due</u>
Anguilla, Spanish Town, Blessing, Annaberg & Shannon Grove	2-08200-0301-00	2016	\$107,630.47
12-A, 12-D & 12-E VICORP Land	2-08100-0210-00	2016	\$3,472.59
Anguilla, Spanish Town, Blessing, Annaberg & Shannon Grove	2-08200-0301-00	2017	\$107,630.47
12-A, 12-D & 12-E VICORP Land	2-08100-0210-00	2017	\$3,472.59
Anguilla, Spanish Town, Blessing, Annaberg & Shannon Grove Portions of 1 Spanish Town, 1&2 Annaberg & Shannon Grove - Land Only	2-08200-0301-00 2-08200-0301-LO	2018	\$105,004.75 \$2,341.32
12-A, 12-D & 12-E VICORP Land	2-08100-0210-00	2018	\$3,472.59
Anguilla, Spanish Town, Blessing, Annaberg & Shannon Grove	2-08200-0301-00	2019	\$105,004.75
12-A, 12-D & 12-E VICORP Land	2-08100-0210-00	2019	\$3,472.59

Roadway Plot Maps depicting the layout of Roadway Plots 1-1 Spanish Town, 2-1 Estate Annaberg & Shannon Grove, 5-1 Estate Blessing, 11-1, and Estate Blessing, 10-1 Estate Blessing ("Roadway Plots"), are attached as **Exhibits 3,4 & 5**, respectively. The location of Parcel 12-A-A is shown on Map No. D9-6725-C021 attached as **Exhibit 6** ("Drag Strip Parcel"). An aerial overview of the full site and location of the roadways is attached as **Exhibit 7**.

First, the obligation to donate Plot 12-A-A, Estate V.I. Corp Lands, Kings Quarter, to the Department of Sports Parks and Recreation through the Department of Property and Procurement has been accomplished through Warranty Deed, dated November 21, 2021 and recorded on July 20, 2022. (See copy of Deed attached as **Exhibit 8**). This parcel was appraised with a donation value of \$180,000.00, as supported by Appraisal dated January 5, 2021 by Integra Realty Resources and as submitted to and accepted by the Department of Property and Procurement. (See copy of Appraisal attached as **Exhibit 9**).

We now address the remaining transfers still outstanding.

We bring this matter to your attention under the provisions of Title 33 VIC Section 2494a(1).

The Roadway Plots taken together provide one-half of the on-going roadway from Melvin Evans Highway to the Southshore Container Port facilities. If you look at the maps carefully, you will note that one-half of the roadway utilizes the private parcels referenced above; and the remaining half of the roadway is public land. The assumption over the years has been that the entire roadway was a public road. Incorrect! This assumption has become more and more egregious over time with more and more traffic traversing the roadways to the Southshore Port and significant roadway improvements being undertaken presently over the WHOLE roadway, including that portion of the roadway belonging to SCRG. At any time SCRG could rightfully close the western half of the roadway plots from traffic going to the Southshore Port impeding free flow of traffic.

It is therefore necessary to expeditiously institute part 2 of SCRG's contractual obligation under its Second Renewed EDC Certificate.

Pursuant to Title 33 VIC Section 2494a(1), the Lieutenant Governor on behalf of the GVI is authorized to accept real property in lieu of payment of unpaid real property taxes owed upon the request of the taxpayer. Section 2494a goes on to set the procedures that must be followed by the Tax Assessor and the Legislature's Committee on Housing Parks and Recreation. This process includes an appraisement of value by the Tax Assessor as to the market value of the property being sufficient to cover the amount of the outstanding Property Taxes, including penalties. Attached hereto as **Exhibit 10** is an Appraisal of the Roadway Parcels undertaken for SCRG by Integra Realty Resources dated February 4, 2021, which may be taken as a guide by the Tax Assessor.

It should be noted that the value of Roadway Plot 1-1 alone at time of appraisal was \$462,584.41, which exceeded the total of the property taxes outstanding at the time of \$441,502.12. It is likely that the same holds true today.

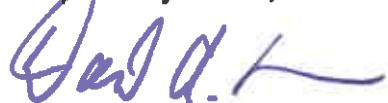
Nevertheless, SCRG proposes to donate the additional Roadway Plots to the GVI, after appropriate appraisal, in fulfillment of its charitable obligations under the Second Renewed EDC Certificate, Article IV, Section 1.

There is one element of Section 2494a that may require some full legislative action. Section 2494a(6) provides that any lands so acquired by the Lieutenant Governor shall be used by either the Housing Finance Authority for affordable housing or the Department of Sports, Parks and Recreation for recreational facilities. Obviously, these Roadway Plots cannot be used for these purposes and need to be ADDED TO the roadway bed of the existing public roads to have a free and clear public roadway. Hence, there may need to be legislative acceptance notwithstanding the provisions of Section 2494a(6) for roadway use.

In the alternative, the Government may wish to utilize the provisions of Title 31 VIC Section 231a as to acquisition of real property "for a specific public purpose" through the Department of Property and Procurement. This process is more cumbersome in that it requires three (3) appraisers to determine a valuation. In the present circumstances, that valuation would go to a determination that the appraised value of Road Plot 1-1 is more than the Real Property Taxes outstanding for all Road Plots and to confirm the value of the donation of remaining parcels for booking purposes, as was done on the donation of Parcel 12-A-1 Estate VICORP Land. This process will also require legislative action of the full transaction and not just the usage of the acquired roadway parcels.

In view of the current roadway improvements on the full roadway (public and private parcels) it is important and imperative for multiple public policy reasons that this matter be addressed fully and quickly. Thank you.

Respectfully Yours,



David A. Bornn, Esq.
Legal Adviser to St. Croix Renaissance Group, LLLP

Cc: Hon. Governor Albert Bryan Jr.
Nadja Harrigan Esq. – Legal Counsel to Lt. Governor
Monica Williams-Carbon, Esq. – Chief of Staff to Lt. Governor
Richard Evangelista, Esq. – Chief Legal Counsel to Governor
Hon. Lisa Alejandro - Commr. of Property and Procurement
St. Croix Renaissance Group, LLLP
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