

OFFICE OF THE LIEUTENANT GOVERNOR

Honorable Tregenza A. Roach, Esq.
Lieutenant Governor

Testimony before the
Committee on Housing, Transportation and
Telecommunications

February 11, 2026

Good Afternoon, Honorable Chairman Senator Marvin A. Blyden, all other members of the Committee on Housing, Transportation and Telecommunications of the 36th Legislature of the Virgin Islands, all other senators present, listening and viewing audiences. 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, within the Office of the Lieutenant Governor (“LGO”).

Mr. Chairman, we were invited to give testimony to support our request to approve the Government’s acceptance of real property in lieu of payment of real property taxes based on Title 33 of the Virgin Islands Code, section 2494a. Specifically, St. Croix Renaissance Group, L.L.L.P. has requested to convey several Roadway Plots to the Office of the Lieutenant Governor, on behalf of the Government of the Virgin Islands in lieu of payment of real property taxes in conformance with Title 33 of the Virgin Islands Code, section 2494a. Pursuant to Title 33 of the Virgin Islands Code, section 2494a(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.”

The St. Croix Renaissance Group, L.L.L.P. (“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”). Pursuant to Title 33 of the Virgin Islands Code, section 2494a(2), SCRG submitted a letter to the Office of the Lieutenant Governor, requesting to convey the aforesaid Roadway Plots to the Lieutenant Governor, on behalf of the Government of the Virgin Islands 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. This amount includes penalties and interest.

Pursuant to Title 33 of the Virgin Islands Code, section 2494a(2), the Tax Assessor conducted an actual view of the Roadway Plots and valued the Roadway Plots at Five Hundred Thiry-Five Thousand Four Hundred Dollars (\$535,400.00), utilizing the cost approach and factors from an Appraisal Report, which was paid for by the taxpayer, SCRG.

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

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. Because 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, the conveyance in lieu of payment of taxes satisfies subsection 6 of Section 2492a.

In support of our request, we submitted a Letter of Transmittal of Real Property Tax Assessment/Final Valuation from the Office of the Tax Assessor, evidencing the value

of the Roadway Plots; several survey maps, Property Record Card and Real Property Tax Status Report, evidencing real property taxes owed by SCRG, a 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, evidencing that SCRG owns the aforesaid Roadway Plots; a Letter from the Department of Sports, Parks and Recreation dated October 21, 2025, evidencing the intended use of the Roadway Plots; and a copy of Title 33 of the Virgin Islands Code, section 2494a – *“Government Acceptance of Real Property in Lieu of Payment of Real Property Taxes.”*

Mr. Chairman, thank you for the opportunity to testify on this matter. We request this Committee's favorable approval. We are available to answer any questions that you or members of the Committee may have.