

07/14/2015-REASSIGNED TO THE COMMITTEE ON FINANCE

BILL NO. 31-0149

Thirty-first Legislature of the Virgin Islands

July 10, 2015

An Act authorizing the Office of the Lieutenant Governor, through the Office of the Tax Assessor, to issue the real property tax bills for a given calendar year based on the assessment of the current year

PROPOSED BY: Senator Neville James by Request of the Governor

1 **WHEREAS**, the Territory is in need of capital to support government operations;

2 and

3 **WHEREAS**, the real property tax revenue is one of the primary sources of raising

4 revenue for the Territory; and

5 **WHEREAS**, the Office of the Tax Assessor requires legislative authority to issue

6 the real property tax bills for a given calendar year based on the assessment roll of that

7 current year; and

8 **WHEREAS**, the proposed bill will enable the Tax Assessor to issue the 2015 real

9 property tax bills in the 2015 calendar year; Now, Therefore,

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1 *Be it enacted by the Legislature of the Virgin Islands:*

2 **SECTION 1.** Title 33 Virgin Islands Code, chapter 85, section 2405 subsection

3 (a) is hereby repealed in its entirety and replaced with the following language:

4 “The assessment of property, as the same appears on the tax roll last prepared, shall,
5 after it has been corrected, amended, and revised, as herein provided for, constitute the
6 assessment roll for the current calendar year. As soon after January 1st of each year as
7 possible, and not later than May 31st, the Tax Assessor shall fill out an assessment schedule
8 showing in detail each separate piece of the real property and improvement thereon, subject
9 to the taxation and belonging, on January 1st, to each taxable whose property, in the opinion
10 of the Tax Assessor should be revalued or reassessed for the purpose of taxation, or the
11 revaluation of which has been requested by the owner thereof or by the Government of the
12 Virgin Islands, or by any property owner. The assessment roll shall be open to the public
13 inspection at any time.”

14 **SECTION 2.** Title 33 Virgin Islands Code, chapter 85, section 2412 is hereby
15 repealed in its entirety and replaced with the following language:

16 “The Tax Assessor shall—

17 (1) Whenever he makes any changes in the existing assessment of property of
18 a taxpayer; or

19 (2) Whenever he assesses the real property of a taxpayer not previously
20 assessed; or

21 (3) Whenever he makes any changes in the list and assessment of property as
22 returned by a taxpayer who has been called upon to fill in a schedule showing his property
23 subject to taxation---mail by regular mail notice of such action, which may be in the form

1 of a tax bill to the taxpayer or person in charge of the property, to the address of the property
2 or such other address as the taxpayer may have provided to the Tax Assessor. If a new
3 assessment is made on the property such notice shall be mailed no later than May 15th of
4 the year the assessment is made. Any taxpayer aggrieved by the action of the Tax Assessor
5 may institute a review of assessment under the provisions of chapter 87, title 33, not later
6 than September 15th of the year in which said notice is received. If a new assessment has
7 not been made, the prior year's assessment will be applied to the current year's
8 assessment.”

9 **BILL SUMMARY**

10 This bill authorizes the Office of the Lieutenant Governor, through the Office of
11 the Tax Assessor, to issue the real property tax bills for a given calendar year, based on the
12 assessment roll for that calendar year. This measure as proposed will enable the Tax
13 Assessor to send out the 2015 tax bills before the end of the 2025 calendar year, and to
14 start immediately collecting the revenues therefrom.

15 The specific changes in each section are as follows:

16 Specifically, in Section 1, the words “January 15th” have been stricken and replaced
17 with “January 1st” in the two instances where those words appear. The date “March 15th”
18 has been stricken and replaced with “May 15th”.

19 Specifically in Section 2, the first sentence contains new language ‘If a new
20 assessment is made on the property,’ immediately preceding the word “such”. In addition,
21 the phrase ‘succeeding the year for which’ has been stricken and replaced with the words
22 “of the year” to indicate that assessments may be collected in the year in which they are
23 made. The entire language in the succeeding sentence that begins with the phrase, ‘and the

1 Tax Assessor”, and ends with the phrase, “have been mailed”, has been stricken to remove
2 the publication in a newspaper of general circulation. Finally, the last sentence has the word
3 “Tax” inserted before the “assessor”. Likewise, “assessor” has also been capitalized.

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