

PROPERTY TAX APPEAL PROCESS

Pursuant to Title 33, Section 2451 of the Virgin Islands Code, any person aggrieved by the action of the Tax Assessor in relation to the valuation of his property may make written complaint thereof to the Board of Tax Review.

Appeal forms are available at the Office of the Tax Assessor and may be filed with the office on behalf of the Board of Tax Review. Prior to filing an appeal, however; taxpayers are encouraged to visit the tax assessor's office in their district where they will be shown all the details of their assessments and the method used in arriving at the valuation. If errors are found at that time, they will be corrected. Taxpayers who still wish to file an appeal after reviewing their revaluation data will be provided with the appropriate forms.

Out-of-territory property owners may call the office to review their valuations. If they wish to proceed with an appeal after the review, the office will provide them with the appropriate forms as described above.

Conditions for filing an appeal:

1. Taxpayers who wish to file an appeal must pay an amount equal to the amount of the 2005 tax plus 50% of the difference between the previous year's tax amount and the current tax year's amount.
2. Appeals that do not contain proof of payment will be dismissed by the Board of Tax Review.
3. Taxpayer must file appeal by December 8 2008.

OFFICE OF THE TAX ASSESSOR LOCATIONS

St. Croix

No. 1131 King Street
Christiansted, V.I. 00820

Phone (340) 773-6459

Fax (340) 773-4052

Lagoon Street Complex, Bldg 1
Frederkisted, V.I. 00840

Phone (340) 772-3115

Fax (340) 772-9325

St. Thomas

No. 18 Kongens Gade

St. Thomas, V.I. 00802

Phone (340) 776-8505

Fax (340) 774-1270

St. John

Administrator's Complex

St. John, V.I. 00831

Phone (340) 776-6737

Fax (340) 693-9916