



**THE UNITED STATES VIRGIN ISLANDS
OFFICE OF THE GOVERNOR
GOVERNMENT HOUSE
Charlotte Amalie, V.I. 00802
340-774-0001**

EXECUTIVE ORDER NO. 489-2019

**EXECUTIVE ORDER TO EXTEND THE DATE FOR PAYMENT, THE DATE OF
DELINQUENCY, AND THE DATE FOR APPEAL FOR THE 2019 RESIDENTIAL AND
COMMERCIAL REAL PROPERTY TAX BILLS**

WHEREAS, the Revised Organic Act of 1954 (as amended) Section 11 confers upon the Governor all executive powers, more particularly general supervision and control of all departments, bureaus, agencies, and other instrumentalities of the executive branch; and the power to issue executive orders, including declarations of emergencies;

WHEREAS, Title 33 of the Virgin Islands Code, Section 2495, provides that the Tax Assessor's Office shall send notices of payment due to all property holders in the Virgin Islands, by certified mail, to their last known mailing address before June 30 of each year;

WHEREAS, when the ordinary time for issuance of property tax assessments lapses or is delayed, the Revised Organic Act of 1954, as amended, and Virgin Islands Code, Title 33, Section 2494 vests authority in the Governor of the Virgin Islands of the United States to extend the time for payment, the date of delinquency, and the date for the appeal, in order to afford equitable treatment for taxpayers receiving delayed assessments;

WHEREAS, a delay in the issuance of real property assessments has cause a delay in the issuance of tax bills, and in order to ensure that real property taxpayers are treated fairly and equitably in paying their real property tax bills, it is necessary to extend the dates for payment, delinquency, and for appeal;

NOW THEREFORE, I, Tregenza A. Roach, Acting Governor of the Virgin Islands of the United States, by virtue of the authority vested in me by the Revised Organic Act of 1954, as amended, and the laws of the United States Virgin Islands, it is hereby ordered as follows:

SECTION 1. Date for Payment and Delinquency of Real Property Tax Bills

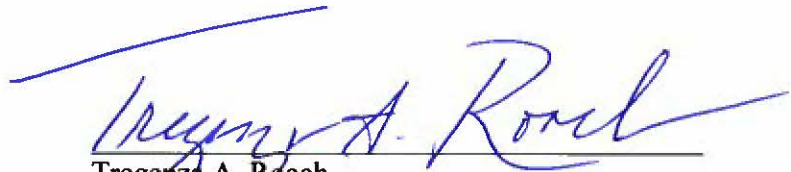
- a. All 2019 Real Property Tax Bills shall be due and payable thirty (30) days after the date of issuance specified on the tax bill.
- b. All 2019 Real Property Tax Bills shall be delinquent if not paid on or before ninety (90) days after the date of issuance specified on the tax bill.

SECTION 2. Date for Filing of Board of Tax Review Appeal of Real Property Tax Bill


The last day for filing a formal appeal to the Board of Tax Review for the 2019 Real Property Tax Assessment shall be one hundred and five (105) days after the date of issuance specified on the tax bill.

IN WITNESS WHEREOF, I have hereunto set my hand and caused the Seal of the Government of the Virgin Islands to be affixed at Charlotte Amalie, St. Thomas, Virgin Islands, this day of 15 July, A.D., 2019.




Tregenza A. Roach
Acting Governor

Attest:


Novelle E. Francis Jr.
Acting Lieutenant Governor