

# Office of the Tax Assessor & Cadastral

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Office of the Tax Assessor & Cadastral

Welcome to the Division of Real Property Tax. The administration of real property taxes of the United States Virgin Islands is managed by the Office of the Tax Assessor, Office of the Tax Collector and the Cadastral Section. The Office of the Tax Assessor is required to assess all commercial and residential property subject to taxation in the Virgin Islands, prepare and mail the property tax bills. The Office of the Tax Collector is responsible for the collection of property taxes. The Cadastral operations include the maintenance and updating of public and private property survey records and certification of deeds and property maps.

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## VI PROPERTY REVALUATION

The 2013 property tax bills are based on new property values which reflect the USVI real estate market as of January 1, 2013. The recently completed revaluation was conducted by the Tax Assessor's Office, as required by law. The values are based on neighborhood sampling and analysis of arms-length sales that took place from 2009 through 2012, with a time adjustment to bring them to January 1, 2013. For commercial properties, income and expense questionnaires submitted by USVI commercial property owners were analyzed and an income approach to value was applied. Valuation methods and standards recognized by the International Association of Assessing Officers (IAAO) were employed throughout the revaluation.

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Please click on the links below for more information about the real property tax system. A general overview of the real property system is also available.

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- FREQUENTLY ASKED QUESTIONS about the 2013 Property Tax Bills

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Real Property Tax Database

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Download Property Tax Forms

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Service Fees at the Office of the Tax Assessor

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Draft Rules and Regulations Governing Valuation of TimesharesÂ

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Draft Rules and Regulations for the Payment of Real Property Taxes

- Cadastral Operating Procedures

For more information contact the Office of the Tax AssessorÂ

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