OFFICE OF THE LIEUTENANT GOVERNOR

REAL PROPERTY TAX DIVISION
OFFICE OF THE TAX ASSESSOR

1105 King Street • Christiansted, Virgin Islands 00820 • 340.773.6449 • Fax 340.719.2355
5049 Kongens Gade • Charlotte Amalie, Virgin Islands 00802 • 340.776-8505 • Fax 340.779.7825

APPLICATION FOR HOMESTEAD TAX CREDIT

Permanent United States Virgin Islands residency required on January 1
Application due to the Office of the Tax Assessor by March 1

Name	Last First	
Parcel Id. No.		
Physical Description		
Mailing Address		
Telephone No.	Email Address	
Proof of identity	Passport ☐ Driver's License ☐ Voter Id. ☐ Other Gov't Id. ☐	

PLEASE ANSWER ALL QUESTIONS SO THAT THE TAX ASSESSOR CAN MAKE THE FINAL DETERMINATION	
Do you presently occupy the property for which you are seeking homestead exemption?	YES ☐ NO ☐
If the answer to Number 1 is NO, is the property occupied by a qualifying family member? (a qualifying family member is your spouse, your parent, or your child by birth/adoption)	YES ☐ NO ☐
If residence is occupied by a qualifying family member, is the family member paying rent?	YES ☐ Rental Amount _____ NO ☐
Is this your principal residence? (your principal residence is your true, fixed, and permanent home to whenever absent, you intend to return and occupy as your principal residence. (**You may only have one principal residence at a time**)	YES ☐ NO ☐
Within the last three years, did you reside outside of the United States Virgin Islands? If the answer is yes, please state the date that your residency was terminated _____.	YES ☐ NO ☐
What address did you utilize on your last tax return with the US VI Bureau of Internal Revenue?	
Did you file your last year's tax return with the US VI Bureau of Internal Revenue? If NO, please provide a notarized statement explaining why you did not file.	YES ☐ NO ☐
Do you claim homestead credit on another property within the Virgin Islands?	YES ☐ NO ☐
Do you claim homestead credit in another state or jurisdiction?	YES ☐ NO ☐

IN ADDITION TO A HOMESTEAD EXEMPTION I AM APPLYING FOR ONE OTHER TAX CREDIT

*(select **only one** other credit below)*

A **Veteran** tax credit of **$650** because I am a property owner who qualifies as a veteran (or the widow(er) of a veteran) of the Armed Services of the United States of America.

I have attached a copy of my DD214	YES ☐	NO ☐
I am a member of the National Guard who has served for twenty years or more	YES ☐	NO ☐
I am a member of the National Guard who spent more than 30 consecutive days deployed in a war zone	YES ☐	NO ☐

A **Senior** tax credit of **$500** because I am a property owner who is 60 years of age or older on January 1 of the applicable taxable year.

I am 60 years or older	YES ☐	NO	☐
My total income is less than $30,000 and my household income is less than $50,000	YES ☐	NO	☐
I have provided all pages of my tax return filed with the USVI Internal Revenue Bureau	YES☐	NO	☐

**The senior tax credit under this paragraph is available only when the property owner claiming the credit has an individual annual gross income of less than $30,000, and the annual gross income of the household is less than $50,000.*

A **Disability** tax credit in the amount of **$500** because I am a property owner who has been found to suffer from a disability, as determined by the Social Security Administration, on January 1 of the applicable taxable year

I have attached proof of my disability as determined by the Social Security Administration	YES ☐	NO	☐
My total income is less than $30,000 and my household income is less than $50,000	YES ☐	NO	☐
I have provided all pages of my tax return filed with the USVI Internal Revenue Bureau	YES☐	NO	☐

**The disability tax credit is available only when the property owner claiming the credit has an individual annual, gross income of less than $30,000, and the annual gross income of the household is less than $50,000.*

A **Certificate of Visitability** tax credit of 20% of the taxes levied by the Tax Assessor because I am a property owner who qualifies under a Certificate of Visitability.

I have attached my Certificate of Visitability issued by the Department of Planning and Natural Resources YES ☐ NO ☐

A **Circuit Breaker** tax credit not to exceed **$5000** of the taxes levied by the Tax Assessor because I meet the requirements set forth in 33 V.I.C. § 2305(c).

I have provided copies of my W-2 filed with the USVI Internal Revenue Bureau	YES ☐	NO	☐
I have provided all pages of my tax return filed with the USVI Internal Revenue Bureau	YES ☐	NO	☐

By affixing my signature below, I hereby agree to the following

- *I understand and agree that I authorize the Office of the Tax Assessor to obtain all information necessary to determine my eligibility for the exemptions for which I have applied.*
- *I understand and agree that I hereby certify that the property is my permanent residence that is actually occupied by me.*
- *I understand and agree to the imposition of legal penalties for failure to supply the Tax Assessor with the requested information, including fines of not more than $500 or imprisonment not more than one year, or both as provided for under Title 33, Section 2305 (i) Virgin Islands Code and Title 14, Section 843 Virgin Islands Code.*
- *I understand and agree that in addition to fines and criminal penalties, the Tax Assessor may put a lien on my property if I received a homestead exemption that I was not entitled to receive.*
- *I understand and agree that this information contained in this application may be shared with other states where I have claimed residency.*

…… ……

Signature of Property Owner *Date*