



**OFFICE OF THE LIEUTENANT GOVERNOR**  
**REAL PROPERTY TAX DIVISION**  
**OFFICE OF THE TAX ASSESSOR**

1131 King Street, Suite 101 • Christiansted, Virgin Islands 00820 • (340) 773-6449 • Fax (340) 719-2355  
 5049 Kongens Gade • Charlotte Amalie, Virgin Islands 00802 • (340) 774-2991 • 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

**NOTE: The Homestead Credit does not apply to vacant land. Applicant must have been living in the VI for 6 months**

Name	Last	First
Parcel ID Number		
Legal Description		
Mailing Address		
Telephone No.	Email Address	
Proof of Identity	Driver's License <input type="checkbox"/> Voter Id. <input type="checkbox"/> Local Gov't Id. <input type="checkbox"/> Passport <input type="checkbox"/>	

THE TAX ASSESSOR WILL MAKE THE FINAL DETERMINATION BASED ON OTHER EVIDENCE AS NECESSARY	
Do you presently occupy the property for which you are seeking homestead exemption? If YES, please provide a copy of the electrical WAPA bill or other utility bill showing the legal address.	YES <input type="checkbox"/> NO <input type="checkbox"/>
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 <input type="checkbox"/> NO <input type="checkbox"/>
If residence is occupied by a qualifying family member, is the family member paying rent?	YES <input type="checkbox"/> Rental Amount _____ NO <input type="checkbox"/>
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 primary residence). <b>(You may only have one principal residence at a time)</b>	YES <input type="checkbox"/> NO <input type="checkbox"/>
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 <input type="checkbox"/> NO <input type="checkbox"/>
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 YES, please provide copy for Office verification.	YES <input type="checkbox"/> NO <input type="checkbox"/>
Do you claim homestead credit on another property within the Virgin Islands?	YES <input type="checkbox"/> NO <input type="checkbox"/>
Do you claim homestead credit in another state or jurisdiction?	YES <input type="checkbox"/> NO <input type="checkbox"/>

IN ADDITION TO A HOMESTEAD EXEMPTION I AM APPLYING FOR ONE OTHER TAX CREDIT (select <b>only one</b> other credit below)	
A <b>Veteran</b> 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 <input type="checkbox"/> NO <input type="checkbox"/>
I am a member of the National Guard who has served for twenty years or more	YES <input type="checkbox"/> NO <input type="checkbox"/>
I am a member of the National Guard who spent more than 30 consecutive days deployed in a war zone	YES <input type="checkbox"/> NO <input type="checkbox"/>

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	<input type="checkbox"/>	NO	<input type="checkbox"/>
My total income is less than \$30,000 and my household income is less than \$50,000	YES	<input type="checkbox"/>	NO	<input type="checkbox"/>
I have provided all pages of my tax return filed with the USVI Internal Revenue Bureau	YES	<input type="checkbox"/>	NO	<input type="checkbox"/>

*\*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	<input type="checkbox"/>	NO	<input type="checkbox"/>
My total income is less than \$30,000 and my household income is less than \$50,000	YES	<input type="checkbox"/>	NO	<input type="checkbox"/>
I have provided all pages of my tax return filed with the USVI Internal Revenue Bureau	YES	<input type="checkbox"/>	NO	<input type="checkbox"/>

*\*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. § 2305c.

I have provided copies of my W-2 filed with the USVI Internal Revenue Bureau	YES	<input type="checkbox"/>	NO	<input type="checkbox"/>
I have provided all pages of my tax return filed with the USVI Internal Revenue Bureau	YES	<input type="checkbox"/>	NO	<input type="checkbox"/>

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 exemption(s) 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, as provided for under Title 33, Section 2305 (i) Virgin Islands Code.
- I understand and agree that in addition to all fines and 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.

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**Signature of Property Owner Under Penalty of Perjury**

.....  
**Date**

Approved By: .....  
**Tax Assessor or Designee**

.....  
**Date**