

# HODGE & HODGE

January 17, 2023,

## AFFIDAVIT

Re: Cowpet Bay West Condominium Association  
St. Thomas, USVI

I, Mark D. Hodge, being duly sworn, depose and state that:

1. I am an adult resident of St. Thomas, U.S. Virgin Islands, and have personal knowledge of the facts stated in this affidavit.
2. I am legal counsel for Cowpet Bay West Condominium Association.
3. A question was raised whether a separate property tax bill should have been issued for common areas in the condominium as there are currently improvements being prepared for Cowpet's common areas.
4. All condominiums have common areas that are reflected in the deeds of the individual units, and ownership of the common areas are divided amongst the individual unit owners.
5. Even if there are 500 units, 100% of the title to the common areas is divided between the owners of those 500 units.
6. While customarily a tax clearance letter is required for improvements, in the case of improvements to a common area in a condominium, obtaining tax clearance letters for 100% of the title to the common areas might require a hundred or more tax clearance letters for each of the individual units.
7. However, as improvements to the common area result in increased value for all of the units, including the vast majority of units that are up to date with property taxes,

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delaying such improvements by requiring tax clearance letters from one hundred or more unit owners actually negatively impacts the Government's ability to obtain additional property taxes.

8. Improvements to the common area represent improvements to the value of the individual condominium units, including the vast majority of units that are up to date with property taxes, such that the increased value results in increased property taxes.
9. Even for any hypothetical unit owners that are not up to date, increasing the value of the common areas increases the value of the unit if it is put up for sale (which would trigger the payment of any outstanding property taxes to complete closing) and if a tax lien foreclosure becomes necessary.
10. In short, I (and Cowpet Bay West Condominium Association) would respectfully recommend that the Commissioner exercise his discretion in the case of repairs or improvements to condominium common areas by providing a letter noting that no property taxes are owed specifically for condominium common areas, for which no property tax bills are issued.

FURTHER AFFIANT SAYETH NOT.

Dated: January 17, 2024,



Mark D. Hodge, Esq.

Subscribed and sworn to before me this 17 day of January, 2024.



Notary Public  
My Commission expires \_\_\_\_\_



**Maria Hodge**  
My Commission Expires:  
October 28, 2024  
LNP-90-20