

FOR PUBLICATION

IN THE DISTRICT COURT OF THE VIRGIN ISLANDS
DIVISION OF ST. THOMAS AND ST. JOHN

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|-------------------------------------|---|---------------------|
| |) | |
| BERNE CORP. and B & B CORP., |) | |
| TWENTY-ONE QUEENS QUARTER, INC., |) | |
| MILLER PROPERTIES, INC., EQUIVEST |) | |
| ST. THOMAS, INC., ROBERT SCHMIDT, |) | |
| KIM HOLDSWORTH, ROBERT SCHMIDT |) | |
| DEVELOPMENT CORP., and DORI P. |) | Civil Nos. 2000-141 |
| DERR, THE CYRIL V. FRANCOIS |) | 2000-167 |
| ASSOCIATES, LLC, SHELL SEEKERS, |) | 2001-151 |
| INC., CHARLES W. CONSOLVO, LINDA B. |) | 2001-155 |
| CONSOLVO, SNEGLE GADE ASSOCIATES |) | 2001-181 |
| LP, CHARLES W. CONSOLVO as Trustee |) | 2001-196 |
| of the YVETTE B. LEDERBERG TRUST, |) | 2001-197 |
| ARTHUR B. CHOATE, STEWART LOVELAND, |) | 2001-228 |
| and STACY LOVELAND, ELIZABETH |) | 2002-057 |
| SHARP, LINDON CORP., GORDON L. |) | |
| COFFELT, SORAYA DIASE COFFELT, and |) | |
| ONE STOP, INC., |) | |
| |) | |
| Plaintiffs, |) | |
| |) | |
| v. |) | |
| |) | |
| GOVERNMENT OF THE VIRGIN ISLANDS, |) | |
| ROY MARTIN, in his official |) | |
| capacity as Tax Assessor, and the |) | |
| Board of Tax Review, |) | |
| |) | |
| Defendants. |) | |
| |) | |

ATTORNEYS:

James M. Derr, Esq.

St. Thomas, U.S.V.I.

For plaintiffs Berne Corp., B & B Corp., Miller Properties, Inc., Robert Schmidt, Robert Schmidt Development Corp., Kim Holdsworth, Dori P. Derr, Shell Seekers, Inc., Charles W. Consolvo, Linda B. Consolvo, Snegle Gade Associates, LP, Charles W. Consolvo as Trustee of the Yvette B. Lederberg Trust, Arthur B. Choate, Stewart Loveland, Stacy Loveland, and Elizabeth Sharp.

Chad C. Messier, Esq.

St. Thomas, U.S.V.I.

For plaintiff Equivest St. Thomas, Inc.

Soraya Diase-Coffelt, Esq.

St. Thomas, U.S.V.I.

For plaintiffs Lindon Corp., Gordon L. Coffelt, Soraya Diase Coffelt, and One Stop, Inc.

David A. Bornn, Esq.

St. Thomas, U.S.V.I.

For plaintiffs The Cyril V. Francois Associates, LLC and Twenty-One Queens Quarter, Inc.

Carol Thomas-Jacobs, Esq.

St. Thomas, U.S.V.I.

For the defendants.

CORRIGENDA

GÓMEZ, C.J.

On September 11, 2008, the Court issued two Memorandum Opinions and Orders, entered at docket entries 438 and 439, respectively.

The Court inadvertently uploaded a version of page 15 of the Memorandum Opinion and Order entered at docket entry 438, which stated: "the 1936 Act purports to have retroactive effect to 1954." The Court intended to upload a version stating that "the *Repeal Act* purports to have retroactive effect to 1954." The correct version of page 15 of docket entry 438, which replaces the words "1936 Act" with "Repeal Act," is attached as Exhibit 1.

Berne Corp., et al. v. Government of the Virgin Islands, et al.
Civil Nos. 2000-141, 2000-167, 2001-151, 2001-155, 2001-181, 2001-196,
2001-197, 2001-228, 2002-057
Corrigenda
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The Court also inadvertently uploaded a version of page 11 of the Memorandum Opinion and Order entered at docket entry 439, which stated: "Accordingly, the Tax Injunction Act does deprive this Court of jurisdiction over property tax matters." That version inadvertently omitted the word "not." The Court intended to upload a version that stated: "Accordingly, the Tax Injunction Act does *not* deprive this Court of jurisdiction over property tax matters." The correct version of page 11 of docket entry 439 is attached as Exhibit 2.

S_____
CURTIS V. GÓMEZ
Chief Judge