

UNITED STATES COURT OF APPEALS
FOR THE THIRD CIRCUIT

No. 08-3897

BERNE CORP.; B&B CORP.;
TWENTY-ONE QUEENS QUARTER, INC.;
MILLER PROPERTIES, INC.;
EQUIVEST ST. THOMAS, INC.;
ROBERT SCHMIDT; KIM HOLSWORTH;
ROBERT SCHMIDT DEVELOPMENT CORP.;
DORI P. DERR; CYRIL V FRANCOIS ASSOCIATES, LLC;
SHELL SEEKERS, INC.; CHARLES W. CONSOLO;
LINDA B. CONSOLVO; SNEGLE GADE ASSOCIATES;
YVETTE LEDERBERG; ARTHUR B. CHOATE;
STEWART LOVELAND; STACY LOVELAND;
ELISABETH SHARP; LINDON CORP;
GORDON L. COFFELT; SORAYA D. COFFELT;
ONE STOP, INC.

v.

GOVERNMENT OF THE VIRGIN ISLANDS;
ROY MARTIN, IN HIS OFFICIAL
CAPACITY AS TAX ASSESSOR;
VIRGIN ISLANDS TAX REVIEW BOARD

Government of the Virgin Islands;
Roy Martin; Virgin Islands Tax Review Board,
Appellants

On Appeal from the District Court of the Virgin Islands
Division of St. Thomas and St. John
D.C. Civil Action Nos. 3-00-cv-00141, 3-00-cv-00167, 3-01-cv-00151,
3-01-cv-00155, 3-01-cv-00181, 3-01-cv-00196, 3-01-cv-00197,
3-01-cv-00228, 3-02-cv-00057
(Honorable Curtis V. Gomez)

Argued January 29, 2009

Senator Louis P. Hill
reid. 1:04 pm. 6-16-09

Before: SCIRICA, *Chief Judge*, AMBRO and SMITH, *Circuit Judges*.

JUDGMENT

This cause came to be heard on the record from the District Court of the Virgin Islands, Division of St. Thomas and St. John, and was argued by counsel on January 29, 2009. On consideration whereof, it is now hereby

ORDERED and ADJUDGED by this Court that the orders of the District Court entered September 11, 2008, be, and the same are hereby affirmed. Costs taxed against appellants. All of the above in accordance with the opinion of this Court.

ATTEST:

/s/ Marcia M. Waldron
Clerk

DATED: 16 June 2009