WEST VIRGINIA CODE: §11-1B-11

§11-1B-11. The right of other property owners or assessor to petition for review or intervene.

(a) Any person who is a taxpayer of ad valorem property taxes in any West Virginia county may protest an appraisal of property under this article for good cause alleged and shown. A person desiring to protest an appraisal of property shall petition for a hearing before the county commission in the same manner as an owner would petition for review and hearing with regard to the appraisal of his property as provided in this article: Provided, That a petition for protest must be filed with the county commission no later than September 2, 1986. The hearing of a protest shall be governed by the same procedures described for hearings before the county commission in section eight of this article and notice of such shall be given as required by subsection (d) of this section.

(b) Upon a showing of good cause, any person who is a taxpayer of ad valorem property taxes in any West Virginia county may be permitted to intervene by petition in writing in the hearing provided for in this section.

(c) In the event any person shall petition for review of or protest to the appraisal value of or given to the property of another, or, in the event of intervention pursuant to this section, the owner of such property shall be given all rights afforded by this article, including the right to protection for review by cross petition or otherwise, to the same extent as if the owner had appealed or petitioned timely in the first instance.

(d) Any petition filed pursuant to subsection (a) or (b) of this section shall be filed in writing and shall set forth the objections of the petitioner or intervenor to the appraisal in question or at issue. A copy of such petition shall be served upon, mailed to or delivered to the property owner and the Tax Commissioner, and there shall be appended thereto the certificate of the petitioner or intervenor or of his or her attorney stating that true copies of such petition have been served upon or mailed or delivered to such property owner and Tax Commissioner no later than the same date upon which such copies were so mailed, delivered or served.

WV Legislature