WEST VIRGINIA CODE: §11-1B-2

§11-1B-2. Application of article.

The provisions of this article shall apply only to the appraisement of property subject to ad valorem taxation and which was required by law to be appraised pursuant to the mandate set forth in Article X, Section 1b of the Constitution of this state as amended in the year one thousand nine hundred eighty-two, and shall not apply to any appraisement or reappraisement of any such property in any county or counties of this state prior to the adoption of such amendment nor subsequent to the year one thousand nine hundred eighty-seven.

WV Legislature