WEST VIRGINIA CODE: §11-3-32

§11-3-32. Effective date of amendments.

- (a) Unless specified otherwise in this article, all amendments to this article adopted in the year 2010 apply to the assessment years beginning on or after July 1, 2011.
- (b) Unless specified otherwise in this article, all amendments to this article adopted in the year 2021 apply to the assessment years beginning on or after July 1, 2022.