# 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.

WV Legislature