# WEST VIRGINIA CODE: §11-6B-12

**§11-6B-12. Effective date.**

(a) The provisions of this article enacted in the year 1981 took effect on July 1, 1981.

(b) Amendments to this article enacted in the year 1990 shall, regardless of the effective date of this act, be used to determine the assessed value of property on which ad valorem property taxes are levied for tax years beginning on or after January 1, 1990. assessors and county commissioners are hereby authorized and directed to review the claims for homestead exemption for the current tax year filed in their counties prior to October 2, 1989, and to make such changes in their books for the current tax year as may be needed to give these amendments their intended effect, regardless of any other provision in this chapter that may prohibit such action. Any person who has already paid property taxes for tax year 1990, and who is considered eligible for homestead exemption under this article, may apply pursuant to section twenty-seven, article three of this chapter for a refund for property taxes erroneously paid.

WV Legislature