WEST VIRGINIA CODE: §2-2-4

§2-2-4. Month; year; fiscal year.

In a statute the word "month" shall mean a calendar month, and the word "year" a calendar year; and the word "year" alone shall be equivalent to the expression "year of our Lord." The fiscal year for the state, all counties, all districts, all municipalities, all school districts, all other political subdivisions, and all bodies or officers, collecting or disbursing public funds, shall begin on July 1, and end on June 30.

WV Legislature