WEST VIRGINIA CODE: §11-8-25A

§11-8-25a. Right of county court to expend surplus funds for equalization and revaluation.

In order to permit county courts to participate more fully in an equalization and revaluation program, which equalization and revaluation would result in increased local support for the public schools, any county court having funds in excess of the amount needed for the purpose for which such funds were raised, may expend such funds for any equalization and revaluation program upon the written approval of the State Tax Commissioner, provided that under no circumstances shall a county court expend money or incur obligations in excess of the funds available for current expenses.

WV Legislature