

## WEST VIRGINIA CODE: §11-8-26A

### §11-8-26a. Revision of levy estimate.

The Tax Commissioner shall, by uniform regulations, provide for the revision of the levy estimate of a county court or municipality to permit expenditures for purposes for which no appropriation or an insufficient appropriation was made in the annual levy estimate as approved by the Tax Commissioner. The revision shall be made only with the prior written approval of the Tax Commissioner.