WEST VIRGINIA CODE: §11-8-7

§11-8-7. Increase of current expense levies when debt levies not required.

If the allocation made to a taxing unit for the purposes of debt incurred prior to the adoption of the Tax Limitation Amendment is not required, in whole or in part, for the purposes of such debt, the governing body may, with the prior written approval of the Tax Commissioner, increase the rates allocated for general current expenses by the amount not required for debt purposes.

WV Legislature