WEST VIRGINIA CODE: §7-1-10

§7-1-10. Special account for federal and state grants-in-aid authorized.

In addition to the special funds account authorized by the provisions of section nine of this article, each county court is hereby authorized and empowered to create and establish by proper order, a special account for the deposit of funds received from and granted by the United States of America or the State of West Virginia and shall provide for the expenditure and appropriation of such funds in accordance with the applicable laws and regulations promulgated by the governmental authority making such grants. The funds so received and held in such special account shall not be considered as revenue in determining the amount of real and personal property taxes to be levied for the regular fiscal budget of such county under the provisions of article eight, chapter eleven of this code.

WV Legislature