WEST VIRGINIA CODE: §8-13-19A

§8-13-19a. Special account for federal and state grants-in-aid authorized.

In addition to the special fund account authorized by the provisions of section nineteen of this article, the governing body of every municipality shall have plenary power and authority to establish 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 municipality under the provisions of article eight, chapter eleven of this code.

WV Legislature