

## WEST VIRGINIA CODE: §11-3-18

### §11-3-18. Tax assessment and collection when emergency exists.

When by reason of war, insurrection, riot, forcible resistance to the execution of the law or imminent danger thereof, an assessment in the regular way cannot be made, the assessor shall, nevertheless, either by the use of former land or personal property books, or upon the best information he can obtain, proceed to make an assessment, and in any case where in consequence of there being no assessor or from any other cause, a land or personal property book is not made out in any year, yet in either event taxes shall be extended and collected as if assessments had been regularly made or land and personal property books had been properly made out.