

COMMONWEALTH OF KENTUCKY

¶ Set.

County of Mercer

MERCER QUARTERLY COURT

To June Term, 1918.

Isaac Scott,

Appellant,
vs.
} STATEMENT

The Board of Supervisors of Mercer County,
Kentucky, and the Commonwealth of Kentucky,

Appellees.

The Appellant, Isaac Scott, states that he is the owner of 97 acres of land in the Shawnee Run neighborhood, in Mercer County, Kentucky, which was assessed as of September 1, 1917, for State, County and School purposes, for the year 1918, as of the reasonable value of \$14,320.00, or at an average of \$147.62 per acre. That the assessment of the same has been raised by the Board of Supervisors of Mercer County at the regular session, 1918, of said Board, in the sum of \$2850.00 or to a total valuation of \$17,170, an average of \$177.00 per acre.

The appellant states that the raise in valuation of his property as aforesaid is unjust and unreasonable, and that such raise by the appellee, Board of Supervisors is not equalization, as contemplated by law, but that the said valuation is far in excess of the valuation of the same character of lands adjoining the lands of this appellant, or in the same neighborhood where appellant's said land is located. He state that the price of \$12561.50 is a fair and just estimate of the cash value of said lands, and of the price at which said lands would sell at a fair voluntary sale.

WHEREFORE, the appellant, Isaac Scott, prays the court that the raise or increase in valuation of said lands as shown by the said Board, and the action of said Board of Supervisors at the session of 1918, with respect to the same, be annulled, vacated, set aside and held for naught, and the value of said land be placed at the price of \$12561.50, for the purpose of taxation for State, County and School purposes, for the year 1918, and prays for all general and proper relief

Wm L. Whittinghill
Attorney for Appellant