

Mercer Quarterly Court.

T.H.Carter, Appellant

vs. Appeal from Action of Board of Supervisors

in The Matter of Assessment of Appellant's Property in Year, 1922.

Mercer County Board of Supervisors, Appellee

STATEMENT.

Appellant, T.H. Carter, states that he is a resident of Harrodsburg, Mercer County, Ky., the owner of real and personal property, and a taxpayer of Mercer County. He says that at the usual time in the ~~year~~ ¹⁹²¹ year ~~1922~~ for the assessment of property in Kentucky for taxation, the commissioner for said county and state assessed his property for taxation for the year ~~1922~~ ²² 1922, as follows; Residence \$4700.00

Storehouse \$5830.00

Merchandise -- \$9500.00

fixtures included

He states that said amounts represent a fair and reasonable valuation of and what said property would sell for at a fair voluntary sale, the items mentioned; but the Board of Supervisors of Mercer County for ~~the year 1922~~ the year 1922, at its sittings in ~~April, May, June, July, August~~ August, 1922, raised said assessments as follows; Residence -- \$900.00;

Storehouse -- \$1500.00;

Merchandise -- \$7000.00;

In addition thereto he was assessed \$500.00 on furniture and fixtures, which were estimated and included in his assessment of merchandise.

He says that this assessment and the raise on his residence, storehouse and merchandise, were objected to before the Board of Supervisors; as they were unwarranted, unfair and unreasonable, hence this appeal. He files herewith a certified copy of the record of the Board in this matter signed by the clerk of said Board, and asks for a correction of said assessments on residence, storehouse and merchandise, and for an absolute ^{quashal} of the \$500.00 assessment on the furniture and fixtures.

He says that it has been, and is, the ^{uniform practice in this locality} ~~custom~~ to assess merchandise, such as is contained in his stock, consisting of dry goods, shoes, clothes and not exceeding ~~the value of~~ invoice