

STATE OF KENTUCKY  
County of Mercer ) Set.

Mercer Quarterly Court  
June Term, 1918

J. W. Proctor,

Appellant,

vs

STATEMENT

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

Appellees.

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The appellant, J. W. Proctor, states that he is the owner of 138 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 \$17,665.00, or at an average of \$128.00 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 \$1050.00, or to a total valuation of \$18,715.00, an average of \$135.65 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 the said lands are located. He states that the price of ~~\$13800.00~~<sup>of</sup> is a fair and just estimate of the cash value of said lands, and the price at which said lands would sell at a fair voluntary sale.

WHEREFORE, the appellant, J. W. Proctor, prays the court that the raise of valuation of said lands and the action of the 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 ~~\$13800.00~~<sup>of</sup> 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. Whittington*  
Attorney for Appellant