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## Cumberland & Ohio Railroad Company (MSS 2)

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Manuscripts & Folklife Archives  
Department of Library Special Collections  
Western Kentucky University  
Bowling Green, KY 42101-1092

*Descriptive Inventory*

**MSS 2 CUMBERLAND & Ohio Railroad Company**

½ box. 2 folders. 89 items. 1853-1907. Originals.

1966.18.1

Related collection: SC 231

***ORGANIZATIONAL HISTORY***

The Cumberland & Ohio Railroad Company was chartered on 24 February 1869 by the Kentucky Legislature primarily for the purpose of building and operating a trunk line railroad from a point on the Ohio River opposite Cincinnati, southwest to a crossing of the Kentucky River within thirty miles of its mouth, through the Kentucky counties of Henry, Shelby, Spencer, Nelson, Washington, Marion, Taylor, Green, Metcalfe, Barren and Allen. By an act of the Tennessee Legislature passed on 10 January 1870, permission was extended to the C & O Railroad Company to construct their railroad from said point on the State line via Gallatin to Nashville, Tennessee.

In the early 1870s, the citizens of Taylor County voted a bond issue of several thousand dollars for the purpose of building the Cumberland & Ohio Railroad through their county. Many other counties along the proposed line also voted large bond issues to secure the road. The railroad was to extend from the Cumberland River on the south to the Ohio River on the north. A survey was made and even some grading was done, but the only line which was ever laid was a section from Lebanon to Greensburg. After a few years, the Louisville and Nashville Railroad assumed operation of the line.

Much animosity arose when collection of railroad taxes was attempted. Many people refused to pay the tax when they realized that no railroad was to be constructed. Lawsuits were brought by bondholders who had purchased the Taylor County bonds in good faith. Financial affairs of the county, and many individual citizens, were involved in this unpleasant and money-losing ordeal. Because of the intense feelings harbored by citizens of Taylor County, no person could be found who would accept the position of sheriff for a number of years, since it would have been his duty to collect the tax.

Due to a decision reached by the Federal Court proceedings, a special tax collector and a Sinking Fund Commission were appointed. It seems that little effort was made to enforce collection, but some taxes were paid voluntarily. Attempts to collect the said tax were still being made in 1893 and 1894.

## **COLLECTION NOTE**

This collection contains correspondence covering the planning and proposed building of the Cumberland & Ohio Railroad in Allen County. The chief correspondents are G. M. Mulligan, W. H. Dulaney, W. J. McElroy, Z. F. Smith, and P. H. Leslie. Among topics described in the papers are those dealing with actions taken to achieve passage of a bill in the State Legislature, the selling of stock shares, and the concern and fear that Louisville would block the actual building of the railroad. Among the papers concerning the railroad are the following: original list of stockholders, stock receipts, report made concerning the C & O, order requesting the Allen County Court to issue bonds, copy of charter, tax receipts, and official statement booklet with map.

## **SHELF LIST**

<b>BOX 1</b>	<b>CUMBERLAND &amp; Ohio Railroad Company</b>	<b>1853-1907</b>	<b>89 items</b>
Folder 1	Business papers & correspondence	1853-1874	59 items
Folder 2	Business papers & correspondence	1875-1907	30 items

## **BIBLIOGRAPHIC RECORD**

MSS CUMBERLAND & Ohio Railroad 1853-1907  
2 Company

Correspondence and papers concerning the planning and building of the Cumberland & Ohio Railroad in Allen County, Kentucky. Chief correspondents: G. M. Mulligan, W. H. Dulaney, W. J. McElroy, Z. F. Smith, and P. H. Leslie.

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## **SUBJECT ANALYTICS**

Allen County – Railroads  
Dulaney, Woodford Hector, 1822-1902  
Gatewood, John Jasper, 1830-1907  
Lawyers  
Leslie, Preston Hopkins, 1819-1907  
Maps – Cumberland & Ohio Railroad, 1872  
McElroy, William J., 1825-1908  
Mulligan, Gilbert Marshall, 1821-1877

Railroads – Construction and engineering  
Railroads – Legislation and regulation  
Receipts, Railroad – Cumberland & Ohio, 1880  
Shakers – South Union – Statement, 1873  
Smith, Zachary Frederick, 1827-1911  
Sumner County, Tennessee – Cumberland & Ohio Railroad, 1873  
Tennessee – Railroads – Cumberland & Ohio Railroad

Jeffrey 06/30/2011