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INDUSTRIAL RESOURCES

COLUMBIA, KENTUCKY

BUSINESS UNIVERSITY

Prepared by

The Columbia-Adair County Chamber of Commerce and
The Kentucky Department of Commerce

Frankfort, Kentucky

January, 1963

INDUSTRIAL RESOURCES

COLUMBIA, KENTUCKY

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SUMMARY DATA

POPULATION:

1960: Columbia - 2,255 Adair County - 14,699

COLUMBIA LABOR SUPPLY AREA:

Includes Adair and all adjoining counties. Estimated number of workers available for industrial jobs in the labor supply area - 5,245 men and 3,661 women. Number of workers available from Adair County - 1,175 men and 757 women.

TRANSPORTATION:

Railroads: The nearest point of rail service is Greensburg, 19 miles distant, which is served by the Louisville and Nashville Railroad Company.

Air: The nearest commercial airport is located in Bowling Green, 75 miles distant. A private airport is located 7 miles from Columbia.

Water: The nearest navigable waterways are located at Morgantown and Louisville, both of which are approximately 100 miles from Columbia.

Trucks: There are three firms serving Columbia with trucking facilities.

Bus Lines: Southeastern Greyhound Bus Lines serves Columbia.

HIGHWAY DISTANCES FROM COLUMBIA, KENTUCKY, TO:

Town	Miles	Town	Miles
Atlanta, Ga.	334	Memphis, Tenn.	300
Chicago, Ill.	395	New Orleans, La.	640
Cincinnati, Ohio	175	New York, N.Y.	840
Detroit, Mich.	520	St. Louis, Mo.	350
Los Angeles, Calif.	2,175	Washington, D.C.	720

Electricity

Electric service is provided in Columbia by the Kentucky Utilities Company.

Natural Gas

The City of Columbia distributes natural gas via a municipal system.

Water

The Columbia Water Works, a municipal system, supplies the city with treated water.

Sewerage

The Columbia Sewerage System, a municipal system, provides sanitary sewerage throughout the city.

POPULATION AND LABOR MARKET

Population

Columbia's population has shown a net increase during each decade of this century with the largest increase being in the 40's. The population in Adair County reached its peak in 1940 and the next 20 years have shown a decrease. It is believed that urban over rural dwelling has caused these variances.

Table 1

POPULATION DATA FOR COLUMBIA AND ADAIR COUNTY WITH COMPARISONS TO THE KENTUCKY RATE OF CHANGE, 1900-1960

	Colu	mbia	Adair Co	unty	Kentucky
Year	Population	% Change	Population	% Change	% Change
1900	654		14,888		15.5
1910	1,022	56.3	16,503	10.8	6.6
1920	1,076	5.3	17,289	4.7	5.5
1930	1, 195	11.1	16,401	- 5.1	8.2
1940	1,372	14.8	18,566	13.2	8.8
1950	2,167	58.0	17,603	- 5.2	3.5
1960	2,255	4.1	14,699	-16.5	3.2

Per cent of nonwhite population in the county: 5.3

Economic Characteristics

In 1961, per capita income in the Adair County labor supply area varied from \$740 in Casey County to \$1,335 in Taylor County. Adair County itself had a per capita income of \$1,005.*

Retail sales in Adair County totaled \$10,433,000 in 1961.*

Agriculture accounts for a large per cent of employment in Adair County. There were 2,372 family workers and 72 hired laborers employed in this industry in the fall of 1959. The next largest groups were wholesale and retail trade and manufacturing with 239 and 124 employees, respectively. Total employment at that time in all industries was 689, excluding those directly employed in agriculture.

^{*} Sales Management, Survey of Buying Power, June 10, 1962

Labor Market

Supply Area: The Adair County labor supply area is defined for the purpose of this statement to include Adair, Casey, Cumberland, Green, Metcalfe, Russell, and Taylor Counties.

Labor Potential Defined: The total estimated labor supply is composed of three major groups. The first two are currently available for industrial employment, the third group describes the potential for future years.

- 1. The current unemployed, measured here by unemployment insurance claimants.
- 2. Men who would shift from low paying jobs such as agriculture and women who would enter the labor force if jobs were available.
- 3. The future labor supply due to aging of the population and measured here by the number of boys and girls becoming 18 years of age during the 1960's.

Numbers Available: The total population of the Adair County area is 83,838. Those of the total population that are estimated to be currently available for industrial employment and their distribution throughout the labor supply area are shown in table 2.

Table 2

DISTRIBUTION OF THE CURRENT ESTIMATED LABOR SUPPLY WITH COMPONENTS, COLUMBIA AREA, SEPTEMBER, 1961*

		Total			Supply**	Unemployed		
	Male	Female	Total	Male	Female	Male	Female	
Area Total:	5,245	3,661	8,906	4,780	3,554	465	107	
Adair	1,175	757	1, 932	1,101	736	74	21	
Casey	1,093	892	1,985	1,021	877	72	15	
Cumberland	626	225	851	603	218	23	7	
Green	433	505	938	385	491	48	14	
Metcalfe	519	365	884	496	358	23	7	
Russell	1,015	707	1,722	892	694	123	13	
Taylor	384	210	594	282	180	102	30	

^{*} Source: Kentucky Department of Economic Security

^{**} Men who would shift from low paying jobs such as farming, and women who would enter the labor market if jobs were available.

Future Labor Supply: The future Adair County labor supply will include some proportion of the 8,948 boys and 8,512 girls who will become 18 years of age by 1970. It would be difficult to forecast the exact number that will enter the area work force. Probably the most influential internal factor would be the type of local employment available. The distribution of these children throughout the labor supply area is shown in table 3.

Table 3

DISTRIBUTION OF THE FUTURE LABOR SUPPLY, COLUMBIA AREA BASED ON 1960 U. S. CENSUS OF POPULATION DATA

	18 Years of	18 Years of Age by 1970		
	Males	Females		
Area Total:	8,948	8,512		
Adair	1,580	1,512		
Casey	1,820	1,700		
Cumberland	842	760		
Green	1,030	1,013		
Metcalfe	802	732		
Russell	1,305	1,180		
Taylor	1,569	1,596		

Area Employment Characteristics: Agriculture is considered as exceeding manufacturing in the economy of the Adair County area. During the year of 1959, there were 13,233 family and hired workers engaged in agriculture in the Adair County Area. The distribution of these workers is shown in the following table.

Table 4

COLUMBIA AREA AGRICULTURAL EMPLOYMENT FALL, 1959*

	Family Workers	Hired Workers**	Total
Area Total:	12,842	391	13,233
Adair	2,372	72	2,444
Casey	2,582	50	2,632
Cumberland	1,077	101	1,178
Green	2,150	20	2,170
Metcalfe	1,770	35	1,805
Russell	1,420	25	1,445
Taylor	1,471	88	1,559

Manufacturing has the largest employment of any industry in the area. During December, 1961, there were 3,407 workers engaged in manufacturing; about 2/3 of this number were employed in Taylor County. The distribution of the remaining employment, by county and type industry, is shown in the following table.

^{*} U. S. Census of Agriculture, 1959

^{**} Regular workers (employed 150 or more days)

Table 5

COLUMBIA AREA MANUFACTURING EMPLOYMENT*

DECEMBER, 1961

9	A ====			Cumbe				
	Area Total	Adair	_		_	Metcalfe	Russell	Taylor
	Total	Adair	Casey	Tana	<u> </u>	Wictearre	<u>Itabberr</u>	<u> </u>
Total Manu-								
facturing	3,407	124	217	190	233	191	333	2,119
Food & kindred								×
products	230	14	0	0	37	0	35	144
Tobacco	107	0	0	0	106	0	0	1
Clothing, Tex-								
tile & Leather	2,378	0	60	154	0	183	228	1,753
Lumber and								
Furniture	669	102	157	36	83	8	70	213
Print., publ.								
& Paper	13	5	0	0	0	0	0	8
Chemicals,								
Petroleum				_				
& Rubber	0	0	0	0	0	0	0	0
Stone, Clay								
& Glass	10	1998	0	0	7	0	0	0
Primary Metals	0	0	0	0	0	0	0	0
Machinery,								
Metal Products								_
& Equip.	0		0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0
							1	

^{*} Includes only those workers covered by unemployment insurance. Source: Kentucky Department of Economic Security

More details about the area's employment is obtained from an analysis of "All Industries" covered employment statistics, which are shown in table 6. Aside from agriculture employment, which is not covered by unemployment insurance, the largest groups are manufacturing and wholesale and retail trade.

Table 6

COLUMBIA AREA COVERED EMPLOYMENT,*

ALL INDUSTRIES, DECEMBER, 1961

	Area			Cumber-	e e			
	Total	Adair	Casey	land	Green	Metcalfe	Russell	Taylor
Mining &								
Quarrying	185	32	11	44	68	13	0	17
Contract								
Construction	296	112	33	13	22	4	6	106
Manufacturing	3,407	124	217	190	233	191	333	2,119
Transportation,								
Communication,								
& Utilities	584	109	45	16	88	13	30	283
Wholesale &								
Retail Trade	1,466	239	150	141	155	81	148	552
Finance, Ins.,								
& Real Estate	180	32	13	9	24	8	10	84
Services	176	32	21	12	18	8	31	54
Other	35	9	5	0	0	0	3	. 18
Total	6,329	689	495	425	608	318	561	3,233

^{*} Includes only workers covered by unemployment insurance.
Source: Kentucky Department of Economic Security

LOCAL MANUFACTURING

Manufacturing accounts for the major portion of industry in the Adair County area. The following list of firms indicates something of the demand for labor and the products available in the immediate area of Columbia and Adair County.

Table 7

COLUMBIA MANUFACTURING FIRMS WITH PRODUCTS

AND EMPLOYMENT, 1961

		Employment				
Firm	Product	Male	Female	Total		
Adair County News	Newspaper publishing					
	& job printing	4	1	5		
Adair County Creamery	Dairy products	6	0	6		
City Supply Co.	Ready-mixed concrete	8	0	8		
Dr. Pepper Bottling Co.	Soft drinks	8	0	8		
Forest Gabbert Mill	Rough lumber	10	0	10		
Lancaster & Morrison						
Lumber Co.	Lumber	25	0	25		
Lion Uniform Co.	Clothing	5	100	105		
Henry Sandusky	Lumber	15	0	15		
W. H. Sandusky & Son	Lumber	8	1	9		

Prevailing Wage Rates*

During 1961 wages in Adair County for all industrial employment averaged \$55.98 per week. Manufacturing wages averaged \$27.88 per week in Adair County during the same period.

^{*} Source: Kentucky Department of Economic Security
Includes only those workers covered by unemployment insurance.

TRANSPORTATION

Transportation to and from Columbia is described in the following statements and tables.

Railroads

The nearest point of rail transportation is Greensburg, 19 miles distant, which is served by the Louisville and Nashville Railroad Company. Greensburg has one local freight on Monday, Wednesday, and Friday. Switching service is available on these days also. There are sidings for approximately 25 cars.

Table 8

RAILWAY TRANSIT TIME FROM GREENSBURG, KENTUCKY, TO:*

Town	No. of Hrs.	Town	No. of Hrs.
Atlanta, Ga.	40 1/2	Louisville, Ky.	20 1/2
Birmingham, Ala.	40 1/2	Los Angeles, Calif.	125
Chicago, Ill.	57	Nashville, Tenn.	32
Cincinnati, Ohio	32 1/2	New Orleans, La.	64 1/2
Cleveland, Ohio	72	New York, N.Y.	89
Detroit, Mich.	67 1/2	Pittsburgh, Pa.	76
Knoxville, Tenn.	32	St. Louis, Mo.	53

Highways

Columbia is accessible by State Routes 61, 80, 55 and 206. A new interchange will be built at Glasgow, 45 miles distant, on Interstate Route 65. Also, Interstate Route 65 has an existing interchange at Elizabethtown, 60 miles distant.

^{*} Louisville and Nashville Railroad Company

Table 9
HIGHWAY DISTANCES FROM COLUMBIA, KENTUCKY, TO:

Town	Miles	Town	Miles
Atlanta, Ga.	334	Lexington, Ky.	90
Birmingham, Ala.	285	Louisville, Ky.	100
Chicago, Ill.	395	Nashville, Tenn.	80
Cincinnati, Ohio	175	New York, N.Y.	840
Detroit, Mich.	520	Pittsburgh, Pa.	460
Knoxville, Tenn.	175	St. Louis, Mo.	350

Truck Service: Central Motor Express, McDuffee Motor Freight, and Burkesville Transfer Co., provide trucking service for Columbia. Central Motor Express maintains a terminal in Columbia and also has offices in Greensburg and Campbellsville, and utilizes its Louisville terminal as the point of freight interchange for further delivery. McDuffee Motor Freight has offices and terminals at Lexington, Danville and Lebanon, utilizing the Lexington terminal as the main point of freight interchange.

Table 10

TRUCK TRANSIT TIME FROM COLUMBIA, KENTUCKY, TO SELECTED MARKET CENTERS*

D	elivery	Time (Days)	Del	ivery T	ime (Days)
Town	LTL	TL	Town	LTL	TL
Atlanta, Ga.	2	2	Louisville, Ky.	1	1
Birmingham, Ala.	3	2	Los Angeles, Calif.	6	5
Chicago, Ill.	2	2	Nashville, Tenn.	2	2
Cincinnati, Ohio	1	1	New Orleans, La.	3	2
Cleveland, Ohio	2	2	New York, N.Y.	4	2
Detroit, Mich.	2	2	Pittsburgh, Pa.	3	2
Knoxville, Tenn.	2	2	St. Louis, Mo.	2	2

Bus Lines: Southeastern Greyhound Bus Lines provides three round trips daily from Louisville to Columbia, seven days per week.

^{*}McDuffee Motor Freight, Inc.

Taxi Service: The Adair Taxi Cab Company and Bakers Cab provide 24 hour service seven days per week.

Air

The Bowling Green-Warren County Airport located in Bowling Green, 75 miles distant, is the nearest commercial airport. Eastern Air Lines offers 4 flights daily to Louisville and Nashville. Louisville, 100 miles distant, and Nashville, 80 miles distant, provide direct and/or interconnecting flights to all of the nation's major centers.

Streeval Field, a private airport, is 7 miles from Columbia on highway 206. This airport offers two turf runways, one 2,100' x 150' and the other 1,500' x 150'. Aviation gasoline, storage facilities and a restaurant are available. Runway lights are to be installed. This airport is owned and operated by the Adair County-Columbia Chamber of Commerce.

Water

The nearest points of navigable waterways are on the Green or Ohio Rivers, both of which are approximately 100 miles distant.

UTILITIES AND FUEL

Electricity

The Kentucky Utilities Company supplies Columbia with electric energy.

The Kentucky Utilities Company provides electric service in 77 Kentucky counties. The company has a generating capacity of 575,000 KW in its five generating stations which are located in eastern, central and western Kentucky. The company also has major interconnections with its neighboring utilities - Louisville Gas and Electric, Ohio Power Company, Kentucky Power Company, Electric Energy, Inc., Central Illinois Public Service Company, TVA, and through Louisville Gas and Electric and Ohio Power with Ohio Valley Electric Corporation. These interconnections provide a means of interchanging substantial blocks of electric power when desired. For complete rate schedules, contact the Kentucky Department of Commerce or Director of Industrial Development, Kentucky Utilities Company, Lexington, Kentucky.

Natural Gas

A department of the city of Columbia operates the municipal natural gas system. This department receives its natural gas supply from the Texas Eastern Transmission Corporation by a 3" line at 160 - 250 psi. Gas is distributed by 1, 2, and 3 inch distribution mains under 7 1/2 - 18 psi. The BTU content is 1,040 and the specific gravity is .60. There are 723 meters. The peak demand is 1,000,000 cubic feet per day. The department must purchase a minimum of 319,375 MCF per annum and, as of November 1, 1%2, is allowed to purchase a maximum of 1,300 MCF per day.

Rates:

	Cu. Ft.	
First	500	\$1.50 Minimum
Next	1,500	1.25
Next	1,000	1.00 per MCF
Next	2,000	.90 per MCF
Next	5,000	.85 per MCF
Next	10,000	.80 per MCF
All Over	20,000	.75 per MCF
Commercial		
All Over	40,000	.60 per MCF

Coal and Coke

Columbia receives coal from the Western Kentucky Coal Field, which consists of 127 mines located in 12 counties. The 1960 average production was 241,000 tons per mine, and a combined total of 30,587,000 tons. Underground mines produced 42 per cent, and strip mines 58 per cent of the total output. The average value per ton was \$3.49 in 1960, f.o.b. mine.* Shipments were 95 per cent by rail and water and 5 per cent by truck. All coal was sold on the open market.

Kentucky has three coke plants located in Ashland, Calvert City, and Dawson Springs. This supply is supplemented by border state operations.

Fuel Oil

Kentucky has four refineries located in Catlettsburg, Louisville, Somerset and Covington. Kentucky's fuel supply is supplemented by West Virginia and Ohio operations.

^{*} The Mineral Industry of Kentucky, University of Kentucky, Series X, 1962

Delivered prices of the various grades may be obtained from the Kentucky Department of Commerce.

WATER AND SEWERAGE

Public Water Supply

The Columbia Water Works draws raw water from Russell Creek by a 6-inch pipe using a 550 gpm pump, a 400 gpm pump, and a 760 gpm pump. The water is filtered by one of three sand filters and treated with alum, lime, carbon and chlorine. A 6" and a 10" pipe carries the finished water to a 75,000 gallon elevated tank, and lines from this tank and other portions of the system supply a 214,000 gallon standpipe. Other finished water is stored in a 265,000 gallon clear well and a 20,000 gallon clear well. Water is distributed by 8", 6", and 4" mains. Pressure varies from 35 to 90 psi. There are 925 meters from the system. An average of 250,000 gallons of water is used daily. The peak daily use was 300,000 gallons. An average of 6 hours is required to meet the average demand. Water temperature varies from 60° to 70° in the summer to 38° to 40° in the winter.

A \$129,000 plant expansion program was completed in late 1961.

Rates:

First	3,000 gals.	\$3.90 Minimum
Next	7,000 gals.	.085 per 100 gal.
Next	10,000 gals.	.075 per 100 gal.
Next	10,000 gals.	.065 per 100 gal.
Next	10,000 gals.	.060 per 100 gal.
Next	10,000 gals.	.050 per 100 gal.
All Over	50,000 gals.	.040 per 100 gal.

\$50 tap charge

Water Resources

Surface Water: Russell Creek affords the largest supply of surface water in the county. Other sources may be secured from impounded small streams. The average discharge of Russell Creek near Columbia is 267 cfs (USGS, 22 years record).

Ground Water: The occurrence of ground water is from rocks of the Mississippian System. This has been summarized in Hydrologic Investigation Atlas HA-10 (USGS) as follows:

MISSISSIPPIAN SYSTEM

Osage Group:

"Shale generally does not yield enough water for domestic use. Where thick limestone or sandstone crops out, it yields enough water for domestic use to about half the drilled wells. A few wells yield as much as 50 gpm from limestone. Numerous springs issue from these rocks, especially from limestone beds underlain by shale. Most springs discharge only a few gallons per minute, but at least one discharges more than 20 gpm."

Meramec Group:

"In broad outcrop areas, limestone yields enough water for domestic use to about 4 out of 5 drilled wells. A number of wells yield more than 100 gpm for public and industrial supplies. Where rocks of the Meramec group cap narrow ridges (the underlying Osage exposed in the valleys) most wells will not yield enough water for domestic use. Where the Meramec crops out in valley bottoms (the overlying Chester exposed in the hillsides) most wells yield enough water for domestic use. Many large springs issue from these rocks, some of which discharge several hundred gallons per minute. Some of the large springs are used for public supply."

Because of local variations, the above conditions may not apply to any given locality but should serve only as a guide to general ground water conditions in this system.

Sewerage System

The Columbia Sewerage System utilizes an aeration system of sewage treatment. The mains are of 8" to 10". The treatment plant has a capacity of 300,000 gpd. The effluent is discharged into Russell Creek about 1 1/2 miles below the water intake. At present, about 1/3 of the city is served by the system. A survey is under way to expand the system to cover about 90% of the city, which includes the newly annexed sections. This construction would cost approximately \$300,000.

In 1960, \$130,000 was spent on the system.

There is a \$75 tap charge. The sewerage rate is 30 per cent of the water bill.

INDUSTRIAL SITES

SITE # 1: This 20-acre, level-to-gently rolling site is approximately 500 feet from Kentucky Highway 55. A gravel surfaced road gives access to the property. This site is owned by the Columbia-Adair County Chamber of Commerce. Water, gas, and electricity are available.

SITE # 2: A 10-acre, level-to-gently rolling site is located adjacent to site # 1. A gravel surfaced road gives access to the property. This site is under option by the Columbia-Adair County Chamber of Commerce. Water, gas, and electricity are available.

LOCAL GOVERNMENT AND SERVICES

Type Government

<u>City:</u> Columbia is a 5th class city governed by a mayor who is elected to a four-year term and six councilmen elected at large to two-year terms. There are 17 full-time city employees.

County: The Adair County Fiscal Court is composed of a County Judge elected to a four-year term and seven magistrates elected by district to four-year terms.

Laws Affecting Industry

Property Tax Exemption: Columbia may allow a five-year property tax exemption to industry. This exemption cannot be extended beyond five years.

Business Licenses: Licenses vary from \$5 to \$40, determined by set rates for various businesses.

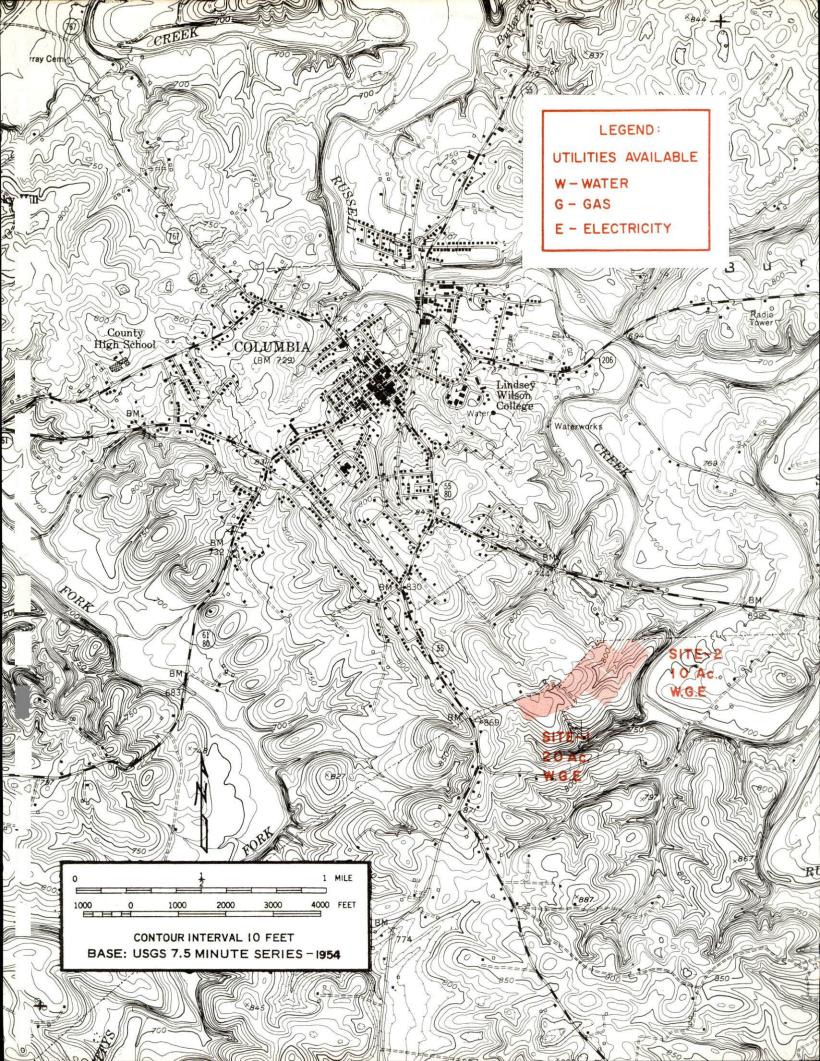
Planning and Zoning

Columbia does not have a planning and zoning commission.

Fire Protection

The Columbia Fire Department has 18 volunteer firemen. The department has one 750 gpm fire truck.

The Adair County Fire Department stores their equipment in Columbia. This equipment consists of a 500 gpm truck with a 500 gallon



booster tank, a 2,000 gallon booster tank truck, and a panel truck used mainly to carry the firemen in bad weather.

Columbia has a Class-7 NBFU insurance rating.

Police Protection

The Columbia Police Department has four policemen utilizing one radio-equipped cruiser. The radio base station is in Campbellsville and operated by the Campbellsville Police Department on a rental basis.

Adair County is provided police protection by a county sheriff and two deputies. Equipment includes three radio-equipped cruisers which are owned by the officers. Radio contact can be made with the State Police or the city police of surrounding cities.

Garbage and Sanitation

The Columbia Sanitation Department has one new compressor-type garbage truck. Garbage is collected twice weekly in the residential areas and daily in the business district. The monthly rate is \$1.00 for residences, \$2.00 for offices and \$3.00 for retail stores. Garbage is disposed in a municipal dump using the land fill method.

Financial Information

The following is a summary of the financial position of Columbia and Adair County.

City Income, Expenditures and Bonded Indebtedness - 1962:

Income - \$ 46,578.49 Expenditures - \$ 44,131.82

Bonded Indebtedness - \$394,000.00 (Water) \$188,000.00 (Gas)

County Budget and Bonded Indebtedness - 1962:

Budget - \$101,649.00

Bonded Indebtedness - \$195,000.00 (Hospital)

TAXES

Property Taxes

The taxing rate for property in Columbia and Adair County is found in the following table. Additional tax information may be found in appendix D.

Table 11

PROPERTY TAX RATES PER \$100 OF ASSESSED VALUE FOR COLUMBIA AND ADAIR COUNTY, 1961

Taxing Unit	Columbia	Adair County
County	\$.70	\$.70
City	. 75	
School	2.00	2.00
State	. 05	. 05
Total	\$3.50	\$2.75

Real Estate Assessment Ratios

Columbia - 31.0% Adair Co. - 31.0%

Net Assessed Value of Property subject to the full local rate:

Columbia - \$ 2,332,410.00 Adair Co. - \$11,242,675.00

OTHER LOCAL CONSIDERATIONS

Educational Facilities

Graded Schools: The Adair County School System has 32 elementary schools, 1 junior high school and 1 high school. The 1961-62 budget was \$918,312.75 and the 1962-63 budget is \$994,750.55. Three schools were built in 1961 at a cost of \$650,000. These 35 new classrooms replaced 25 one-room and other small schools. Columbia grade school is being remodeled for a junior high school at a cost of \$100,000. Two new grade schools are to be built at a cost of \$200,000, each.

SCHOOLS, ENROLLMENT, NUMBER OF TEACHERS, STUDENT-TEACHER
RATIO IN COLUMBIA AND ADAIR COUNTY

Table 12

			Student-
System	Enrollment	No. of Teachers	Teacher Ratio
32 elementary schools	2,494	94	27
l junior high		23	new
l high school	731	29	25

Vocational Schools: Kentucky's vocational education program utilizes fourteen highly specialized schools, partly integrated with regular secondary education. These special area trade schools prepare Kentuckians for work in a variety of trade and industrial occupations.

Columbia is served by the Somerset Area Vocational School. Courses offered include: Auto mechanics, electronics, machine shop, printing, radio and electricity, and woodworking.

The trade preparatory courses listed above are normally two years in length. In addition, short unit courses are offered on a continuous basis for the upgrading of employed workers. Other short unit courses are provided in all occupations of an industrial nature as needs arise or upon request, when facilities permit.

Colleges: Lindsey Wilson College, a Methodist affiliated junior college, is located in Columbia. This school is a two-year, fully accredited insitution offering liberal arts, preprofessional courses, teacher training, agriculture and commerce subjects. An associate of arts degree is conferred.

Other institutions of higher learning in the area include:

Campbellsville Junior College, Campbellsville, 20 miles
Centre College, Danville, 57 miles
Western Kentucky State College, Bowling Green, 75 miles
Bowling Green Business University, Bowling Green, 75 miles
University of Louisville, Louisville, 100 miles
Nazareth College, Louisville, 100 miles
Ursuline College, Louisville, 100 miles
Bellarmine College, Louisville, 100 miles
University of Kentucky, Lexington, 90 miles
Transylvania College, Lexington, 90 miles

Health

Hospitals: The Adair County Memorial Hospital has 28 beds and 4 bassinets. This is a general, short-term hospital with clinical and x-ray laboratories. The staff consists of 9 medical doctors and 7 registered nurses. There are 16 medical doctors on the courtesy staff. This \$450,000 hospital opened in early 1961.

Public Health: The Adair County Health Department is staffed by a full-time nurse and a clerk. Part-time employees are one health officer, one administrative assistant, and one sanitarian. The department participates in all major health programs except maternal and child health, which is covered by local medical care.

Housing

Rental property in Columbia is limited. Rent for a 2 or 3 bedroom house ranges from \$40 to \$60 per month.

Communication

Telephone and Telegraph: The General Telephone Company of Kentucky serves Columbia with a dial system. There are about 1,279 subscribers. Mobile phone service is not available. All number calling is in effect. A \$130,000 exchange expansion program will add 250 new customers.

Telegraph service is available by calling the Western Union office in Campbellsville.

Postal Facilities: Columbia has a second-class post office with 13 employees. Mail is received and dispatched twice daily by the highway post office truck. There are 3 city routes, 3 rural routes and 7 star routes. Postal receipts for 1961 were \$36,797. In early 1962, a new post office was completed at a cost of \$70,000.

Newspapers: The Adair County News, Inc., a weekly newspaper, is published each Wednesday. The circulation is about 3,000. Other newspapers are received from Louisville.

Radio: Station WAIN, operating on 1,000 watts at 1270 kilocycles during daylight hours, has no network affiliation. A radio station in Campbellsville is received well in Columbia. Other stations in the surrounding area are also received.

<u>Television:</u> Television reception is good from two Louisville stations and three Nashville stations.

Libraries

The Adair County Public Library is staffed by one librarian and one bookmobile librarian. The library has about 20,000 volumes and a circulation of approximately 36,035 with 1,000 registered borrowers. The library hours are 9 a.m. to 5 p.m., Monday through Friday, and 8 a.m. to 4 p.m. on Saturday. The bookmobile operates two days per week. In 1961, the bookmobile circulation was 73,495.

The Lake Cumberland Regional Library is also located in Columbia. This library is one of the oldest regional libraries and supplies a six-county area.

Churches

There are 8 churches in Columbia representing the following religious denominations: Baptist, Christian, Nazarene, Methodist, Presbyterian, Church of Christ, Church of God and Evangelical United Brethren.

Financial Institutions

Statement as of December 31, 1961

	Assets	Deposits
First National Bank	\$3,569,883.48	\$3,244,623.08
Bank of Columbia	\$4,177,628.14	\$3,608,283.55

Hotels and Motels

Name	No. of Units
Hughes Motel	15
Lake Way Motel	16
Dreamland Motel	18

Clubs and Organizations

American Legion

Business and Professional

Women's Club

Beta Club

Boy Scouts

Cub Scouts

Brownie Scouts

Chamber of Commerce

DAV

DAR

Elks

Eastern Star

FFA

FTA

4-H

Future Registered Nurses

D.C.A.A.

Girl Scouts

Hospital Auxiliary

Homemakers

Junior Chamber of Commerce

Junior Woman's Club

Kiwanis

Key Club

Little League

Masons

Pony League

Rotary

Retail Merchants Assoc.

Sportsman Club

VFW

Farm Bureau

FHA

Recreation

Local: Veterans Park in Columbia, formerly the Adair County Fairgrounds, was reactivated by the Veterans of Foreign Wars. This park is located one-half mile from the business section of Columbia. The facilities available include a swimming pool, four paved tennis courts, a lighted ball diamond, packed-dirt croquet courts, a covered grandstand with a seating capacity of 2,500 at the site of a 1/4 mile oval track used for racing and showing horses, and a fully equipped playground. A program of supervised activities is carried out in the summer months.

The Adair County Fair is a well sttended annual event stimulating county-wide interest. This event is held at Veterans Park in Columbia.

Other community recreation includes basketabll, baseball, and the activities of the Gun Club and the Sportsman's Club. The Sportsman's Club owns a 25-acre park with a rifle and skeet range and a 4-acre lake.

Area: The Campbellsville Country Club has a golf course and a club-house 20 miles from Columbia.

Lake Cumberland and Dale Hollow Lake are located 25 miles from Columbia. These two lakes offer fishing, camping, water skiing, boating, vacation lodging, picnicking and swimming, to fill every need of the water enthusiast.

Cumberland Lake State Park, Mammoth Cave National Park, and points of historic significance also provide areas of interest.

Culture

Lindsey Wilson in Columbia, Campbellsville Junior College, and Western State College at Bowling Green provide a wide assortment of cultural activities such as stage plays, art exhibits and musical concerts.

Community Improvements

Below is a list of community projects in Columbia.

Alleys - Assigned to City Government Parking Lots (2) - Jr. Chamber of Commerce Sidewalks - Kiwanis Club Highways Entering City - Business & Professional Women's Club Fairgrounds - V.F.W. Government Buildings - Columbia Woman's Club Churches - Assigned to Ministerial Association Vacant Lots - Boy Scouts Schools - Adair County Board of Education Hospitals and Medical - Hospital Auxiliary Homes and Yards - Homemakers Clubs Retail Stores - Retail Merchants Association Industrial Property - Chamber of Commerce Restaurants - Elks Club Service Stations - Rotary Club Motels and Hotel - Sportsman Club Home Improvement - County Agent and Home Demonstration Agent

NATURAL RESOURCES

Agriculture

In 1959 there were 2,289 farms in Adair County covering 212,370 acres, which is an average of 92.8 acres per farm.

Table 13

AGRICULTURAL STATISTICS FOR ADAIR COUNTY AND KENTUCKY 1959*

Crops		Acres Harvested	Yield Per Acre	Total Production
Corn:				
Adair Co. Kentucky	(bu) (bu)	21,516 1,649,000	38.2 42.5	821, 446 70, 184, 000
Wheat:				
Adair Co. Kentucky	(bu) (bu)	1,240 158,000	22.8 24.5	28, 237 3, 876, 000
Soybeans:				
Adair Co. Kentucky	(bu) (bu)	423 181,000	16.9 22.1	716 4,012,000
Burley Tobacc	o:			
Adair Co. Kentucky	(lbs) (lbs)	2,127 189,000	1,676.6 1,604.5	3,566,108 303,261,000
Alfalfa Hay:				
Adair Co. Kentucky	(tons)	683 289,000	1.9 2.1	1,297 620,000
Clo-Tim Hay:				
Adair Co. Kentucky	(tons)	4,747 427,000	1.2	5, 752 582, 000
Lespedeza Hay	<u>':</u>			
Adair Co. Kentucky	(tons) (tons)	16,432 549,000	1.2	19, 145 703, 000

^{*} Kentucky Agricultural Statistics, 1960, Kentucky Crop and Livestock Reporting Service

Table 14

LIVESTOCK STATISTICS FOR ADAIR COUNTY AND KENTUCKY
1959*

Livestock	Number on Farms as of January 1, 1960		
All Cattle and Calves:			
Adair Co. Kentucky	22,376 1,947,000		
Milk Cows:			
Adair Co. Kentucky	9,807 466,000		
Sheep:			
Adair Co. Kentucky	1,224 546,000		

Minerals

The principal mineral resources of Adair County consist of limestone, petroleum and clay. Some natural gas has been encountered in conjunction with oil drilling. Stream gravels may be obtained for small scale local consumption.

<u>Limestone</u>: Limestone suitable for concrete aggregate, road material and agstone occur locally in the county. In 1961, one quarry was reported in operation.

Petroleum: The "Corniferous" and Trenton formations are potential producers. Recent activities, spurred by the Green County play to the northwest, have been encouraging with some production reported from the Lower Mississippian (Beaver sand). Through 1961 an accumulative total of 270 barrels of oil has been produced in the county. A total of 86 barrels was secured in 1961.

^{*} Kentucky Agricultural Statistics, 1960, Kentucky Crop and Livestock Reporting Service

Clay: Residual upland clays and small deposits of transported clays suitable for brick manufacture are found. An analysis of the basal New Providence shale near Neatsville in the northeastern portion of the county indicates this shale will make a good lightweight aggregate material.

In 1960, Kentucky ranked fifteenth in the nation in value of mineral production including natural gas liquids with a total of \$413,517,000. In order of value, the minerals produced were coal, petroleum, stone, natural gas, natural gas liquids, sand and gravel, clays and fluorspar. Kentucky ranked second among the states in the production of bituminous coal and ball clay, and third in the production of fluorspar. Fuels constituted 88 per cent of the total value with coal accounting for 68 per cent, petroleum - 15 per cent, and natural gas - 5 per cent. Stone represented 5 per cent, sand and gravel - 1 per cent, and clay - 1 per cent. All other minerals, which include natural gas liquids, fluorspar, barite, lead, silver, zinc, cement, crushed sandstone and gem stone, accounted for 5 per cent.

Table 15

KENTUCKY MINERAL PRODUCTION 1960 (1)

(Units in short tons unless specified)

Mineral	Quantity		Value
Barite		(2)	\$ (2)
Clays	951,000	(3)	2,646,000 (3)
Coal	66,846,000		282,395,000
Fluorspar	25,855		1,173,000
Gem Stones		(4)	(5)
Lead (recoverable content			
of ores, etc.)	558		131,000
Natural Gas (cubic feet)	75, 329, 000, 000		18,389,000
Natural Gas Liquids:			
Natural Gasoline (gals.)		(2)	(2)
LP Gases (gals.)		(2)	(2)
Petroleum (crude-barrels)	21,144,000	(6)	60, 260, 000 (6)
Sand and Gravel	5,113,000		5,763,000
Silver (recoverable content			
of ores, etctroy ounces)			
Stone (7)	15,810,000		21,493,000
Zinc (recoverable content			
of ores, etc.)	869		224,000
Value of items that cannot be			
disclosed: cement, ball clay			
(1960), crushed sandstone,			
and values indicated by			
footnote 2.	PM 400 Not 400 Not 400 Not 400		22,080,000

⁽¹⁾ Mineral Industry of Kentucky, Mineral Yearbook, 1960. Production as measured by mine shipments, sales, or marketable production.

⁽²⁾ Figure withheld to avoid disclosing individual company confidential data.

⁽³⁾ Excludes ball clay; included with "Value of items that cannot be disclosed."

⁽⁴⁾ Weight not recorded.

⁽⁵⁾ Less than \$1,000.

⁽⁶⁾ Preliminary figure.

⁽⁷⁾ Excludes crushed sandstone; included with "Value of items that cannot be disclosed."

Forests

There are 108,000 acres of forested land in Adair County which comprise 43% of the total land area. The principal types of trees are oaks, hickory, red cedar, yellow poplar, beech, and sweet gum.

Kentucky's forests are one of its largest resources. Both the amount of timber cut and the proportion used in manufacturing within the state could well be increased. The total annual net growth of Kentucky forests is substantially greater than the amount of drain. Less than one-quarter of the lumber, veneer and bolts produced (500 to 600 million board feet per year) is used in manufacturing in the state.

Kentucky's forests are guarded by a radio-interconnected network of 144 fire towers.

MARKETS

Kentucky's economic growth is credited in part to its location at the center of the Eastern Market Area. A line drawn along the borders of Minnesota, Iowa, Missouri, Arkansas, and Louisiana divides the country into two parts designated the Eastern and Western Market Areas. The Eastern Market Area is smaller in land area, but contains almost 75% of the national population.

Kentucky is also at the center of a seventeen-state area containing over 2/5 of the nation's population, personal income, and retail sales. This area is composed of those states within an approximate 400 mile radius of the Kentucky border. This is shown in greater detail in the following table.

Table 16
CONSUMER MARKET POTENTIAL

	ation (1)		ne (2) Retail Sales (3)
Per ce	nt of U.S.	Per cent of U.S	Per cent of U.S.
Alabama	1.8	1.2	1.2
Arkansas	. 9	. 6	. 7
Delaware	.3	.3	.2
Georgia	2.1	1.6	1.7
Illinois	5.6	6.6	6.4
Indiana	2.7	2.5	2.5
KENTUCKY	1.6	1.2	1.2
Maryland	1.8	1.9	1.6
Michigan	4.3	4.6	4.4
Missouri	2.4	2.4	2.5
North Carolina	2.6	1.8	1.9
Ohio	5.4	5.7	5.5
Pennsylvania	6.3	6.4	6.1
South Carolina	1.3	.8	.8
Tennessee	1.9	1.4	1.6
Virginia	2.1	1.8	1.8
West Virginia	1.1	. 8	. 9
REGIONAL TOTAL	44.2	41.6	41.0

⁽¹⁾ U. S. Census of Population, 1960

Retail sales in Adair County totaled \$10, 433,000 in 1961.*

Per capita income in Adair County was \$1,005 in 1961.*

⁽²⁾ Survey of Current Business, U. S. Department of Commerce

⁽³⁾ Census of Business, 1958, Retail Trade

^{*} Sales Management, Survey of Buying Power, June 10, 1962

CLIMATE

The average annual precipitation in Kentucky ranges from 38 to 40 inches in the northern part of the state to 50 inches or more in the southcentral part. Late summer is normally the driest part of the year.

Winter is relatively open, with midwinter days averaging 32 degrees in the northern parts to 40 degrees in the southern, for about six weeks' duration.

Midsummer days average 74 degrees in the cooler uplands to 79 degrees in the lowland and southern areas.

The growing season varies from 180 days in the north to 210 in the south. Seasonal heating-degree days average about 4,500 for the state. Sunshine prevails for an average of at least 52% of the year and increases to 60% or more to the southwest.

Kentucky's climate is temperate. The climatic elements of sunlight, heat, moisture, and winds are all in moderation without prolonged extremes. Rainfall is abundant and fairly regular throughout the year. Warm-to-cool weather prevails with only short periods of extreme heat and cold.

Table 17

CLIMATIC DATA FOR COLUMBIA, ADAIR COUNTY, KENTUCKY

		Total		elative
	Temp. Norm*	Prec. Norm*	Humidity :	Readings**
Month	Deg. Fahrenheit	Inches	7:00 A.M.	7:00 P.M.
				(EST)
January	37.6	5.47	82	69
February	39.2	3.74	82	63
March	46.8	5.58	79	58
April	56.6	3.82	78	54
May	65.5	4.32	81	58
June	74.5	4.84	83	59
July	77.6	4.23	85	63
August	76.1	3.95	88	64
September	69.7	3.12	88	62
October	58.1	2.38	89	62
November	45.8	3.38	84	63
December	38.2	3.92	83	68
Annual Norm	57.1	48.75		

^{*} Station Location: Greensburg, Kentucky

Length of record: 7:00 A.M. readings 19 years;

7:00 P.M. readings 19 years.

Days cloudy or clear: (19 yrs. of record) 100 clear days, 111 partly cloudy days, 154 cloudy days

Per cent of possible sunshine: (19 yrs. of record) - 55%

Days with precipitation of 0.01 inch or over: (19 yrs.of record) - 127

Days with 1.0 inch or more snow, sleet, hail: (19 yrs.of record) - 3

Days with thunderstorms: (19 yrs. of record) - 49

Days with heavy fog: (19 yrs. of record) - 28

Prevailing wind: (19 yrs. of record) - Southwest

Seasonal heating-degree days: (30 yrs. of record) - Approximate long-term means - 3,590

^{**} Station Location: Knoxville, Tennessee

APPENDIX

History	Appendix A
Employment by Industry Division	Appendix B
Economic Characteristics of the Population	Appendix C
Kentucky Corporation Taxes	Appendix D
Taxes Applicable to a Manufacturing Concern	Appendix D-
City Bond Issues for Industrial Buildings	Appendix E
Instructions for Filing Articles of Incorporation	Appendix F
Cooperating State Agencies	Appendix G

HISTORY

Adair County, the 44 th county of the state, was erected in 1801, out of Green County, and is located in the south-central section of the state, with its southern tip about 21 miles from the Tennessee border. It is surrounded by Green and Taylor counties on the north, by Casey and Russell on the east, by Cumberland on the south, and Metcalfe and Green on the west. The county is hilly in general, with its soil based principally on slate and limestone. It is drained by the Green River, which flows from east to west through the northern part, and by its tributaries, the Russell Creek, which drains the central part, and the Crocus Creek, which drains the southern section. Thus, the water power of the county is well distributed, abundant, and unfailing.

Columbia, the county seat, was established about 1800. The town grew around the courthouse, which was built in 1801. In 1856 the Columbia Male and Female High School was incorporated. In April 1862, bandits robbed the bank, killed the cashier, and escaped with a few hundred dollars while the other members of the band held the populace at bay by firing from the town square. Although legend has it that this was the Jesse James gang, he was only 15 years old at that time.

During the Civil War, Columbia was the location of several exciting skirmishes. On the 4th of July, 1863, Confederate General John Hunt Morgan lost nearly 90 men at Tebb's Bend, on the Green River, a short distance north of Columbia. Today, outside of Columbia, stands a monument which has written upon it: "In memory of the Confederate soldiers of General Morgan's command who fell in the battle at Green River Bridge, July 4, 1863. They have not been forgotten by their countrymen."

In 1866 the Bank of Columbia was organized. By 1940, it grew to possess a \$30,000 surplus, a capital stock of \$30,000, and deposits of \$180,000. In 1869, a newspaper was established, followed by another in 1897. In 1870, the population of the town was estimated at approximately 600. In April of 1873, the Columbia Christian College was chartered, which operated until 1889, when it was forced to close due to a lack of funds. After the turn of the century, in 1903, the First National Bank of Columbia was organized, followed by the Citizen's Bank of Columbia, in 1905.

The Lindsey Wilson Training School was established in 1903. This school has now been developed into a Class A Junior College which offers premedical, normal, and theological courses. It has modern buildings, homes for faculty members, and a large library. The school was founded by Miss Eliza Forte, and operated by the Methodist Episcopal Church, South.

LIERARY
BOWLING GREEN
BUSINESS UNIVERSITE

Appendix A

Columbia has had an interesting past, and some of its more noted citizens or residents were: Thomas E. Bramlette, who became the 24th Governor of Kentucky; Chief Justice Zachariah Wheat, who was elected to the Appellate Bench; Jane Lampton, who spent her girlhood days and married John Marshall Clemens here, and later, gave birth to a fourth child in Missouri named Samuel, who grew up to be known throughout the world as Mark Twain; Parker French, of Nicaragua Ministerial renoun, a namesake of Judge Parker Hardin, and all the honored sons of Judge Hardin so well known throughout Kentucky, were reared in Columbia.

Columbia has several buildings of historic interest. In the public square of the town stood the building in which was composed one stanza of John O'Hara's immortal poem, "The Bivouac of the Dead." Another building is the historic Hurt home, which was the residence of William Hurt, a soldier of the Revolutionary War who came to Kentucky in 1793. After building his cabin, he became the first slaveowner in this region and the first possessor of a cart and a yoke of draft oxen. In 1863, when the house was occupied by Timeleon Cravens, a Captain Carter and several other soldiers were killed on the lawn during a skirmish while serving with a detachment of General John Hunt Morgan's Confederate Cavalry.

General John Adair, for whom this county has been named, was born in South Carolina in 1757. In 1786 he came to Kentucky and subsequently was frequently engaged in fights against the Indians. Among the fights was a bloody conflict which took place near Eaton, Ohio. Two of the men wounded were Lieutenant George Madison, who later was to become the 7th Governor of Kentucky, and Colonel Richard Taylor, the father of Major General (and later to become President of the U.S.) Zachary Taylor. The Indians on this occasion were commanded by the celebrated chief, Little Turtle. Some years afterwards, in 1805-6, General Adair again met this chief, who was, this time, on a peace mission to Washington. When Gen. Adair mentioned the above battle to him, and admitted his having been taken by surprise, the Indian chief wisely and pleasantly replied, "A good general is never taken by surprise."

In 1807, Gen. Adair's popularity suffered when rumors connected him with the treasonable enterprise of Aaron Burr, but nothing was ever definitely proven. In 1813, he accompanied Governor Shelby to Canada, and was in the Battle of the Thames, during which he displayed such heroic courage that afterwards Governor Shelby appointed him as adjutant general of Kentucky, and bestowed upon him the rank of brigadier general, at which rank he commanded the Kentuckians at the victorious Battle of New Orleans. In 1820, he was elected Governor, and later, was often a member of the legislature. In 1825 he was elected to the U. S. Senate and later to the House of Representatives in Congress. He was a brave pioneer and soldier, an active and efficient officer and politician, and an ardent patriot. He died in 1840 at 83 years of age.

COVERED EMPLOYMENT BY MAJOR INDUSTRY DIVISION ADAIR COUNTY AND KENTUCKY

	Adair County		Ken	tucky
Industry, December, 1961	Number	Per cent	Number	Per cent
All Industries	689	100.0	456,064	100.0
Mining & Quarrying	32	4.6	30,615	6.7
Contract Construction	112	16.2	31,047	6.8
Manufacturing	124	17.9	176, 243	38.6
Food & kindred products	14	2.0	25,618	5.6
Tobacco	0	0	16,840	3.6
Clothing, tex. & leather	0	0	25,380	5.3
Lumber & furniture	102	14.8	13,589	2.9
Printing, pub. & paper	5	. 7	10,516	2.3
Chemicals, petroleum,				
coal & rubber	0	0	13,620	2.9
Stone, clay & glass	3	. 4	5,580	1.2
Primary metals	0	0	9,388	2.0
Machinery, metals & equip.	0	0	53, 168	11.6
Other	0	0	2,544	. 5
Transportation Communication	_			
Transportation, Communicatio & Utilities	109	15.8	32,973	7.2
Wholesale & Retail Trade	239	34.6	126, 298	27.6
Finance, Ins. & Real Estate	32	4.6	20,579	4.5
Services	32	4.6	36, 437	7.9
Other	9	1.3	1,872	.4

ECONOMIC CHARACTERISTICS OF THE POPULATION FOR ADAIR COUNTY AND KENTUCKY, 1960

Total Population 7,3 EMPLOYMENT STATUS Persons 14 years old & over 5,2 Labor force 3,5 Civilian labor force 3,5			Female 1,529,620
EMPLOYMENT STATUS Persons 14 years old & over 5,2 Labor force 3,5 Civilian labor force 3,5	7,390	1,508,536	1,529,620
Persons 14 years old & over 5,2 Labor force 3,5 Civilian labor force 3,5			
Labor force 3,5 Civilian labor force 3,5			
Civilian labor force 3,5			
			219,234
T 1 1 2 1			290, 783
Employed 3,4			275, 216
Private wage & salary 1,2		St. Market St. Company St. Com	208, 384
The state of the s	04 137		44,462
Self-employed 1,8			16, 109
- 1	97 71		6, 261
	17 24		
Not in labor force 1,6	97 4,227		783,010
		,	
	91 481	g 150	
Other & not reported 1,2			
,	34 3,002		
65 and over 5	72 744	91,489	136,556
MAJOR OCCUPATION GROUP			
OF EMPLOYED PERSONS			
All employed 3,4	1,022		275, 216
	34 133		
Farmers & farm mgrs. 1,4			
	84 24		10,215
	60 116		66,343
	57 130	STATE OF STREET STREET	25, 265
	81 11	10.70	2,836
Operatives & kindred workers 3	45 297		45,305
	- - 70		
	48 109	HAVE STORY THE BROADER	
	96 36		
	28		
Occupation not reported 1	01 59	26,006	16,978

Source: Bureau of the Census, 1960 Census of Population (Washington, 1962)
General Social and Economic Characteristics of Kentucky, Tables 52,
56, 57, 83, and 84.

KENTUCKY CORPORATION TAXES

Corporation Organization Tax

Domestic corporations having capital stock divided into shares are required to pay an organization tax to the Secretary of State at the time of corporation. The tax is based upon the number of shares authorized:

	Rate Per Share	Rate Per Share
	(Par Value)	(No Par Value)
First 20,000 shares	1¢	1 / 2¢
20,001 through 200,000 shares	1 / 2¢	1 / 4¢
Over 200,000 shares	1 / 5¢	1 / 5¢

The minimum tax is \$10. If additional shares are authorized, the tax is computed on the basis of the total number of shares, as amended, and the tax due in excess of that already paid must be paid at the time the amendment to the articles of incorporation is filed.

The tax applies to the capital of foreign corporations in case of merger or consolidation with a Kentucky corporation.

Corporation License Tax

All corporations except foreign insurance companies, domestic life insurance companies, building and loan associations, banks and trust companies, race track corporations, and public service corporations are liable for the state corporation license tax of 70¢ on each \$1,000 value of capital stock represented by property owned or business transacted in Kentucky. The minimum license tax is \$10. An annual report of facts concerning the corporation and its business is required to be filed with the Department of Revenue not later than the 15th day of the 4th month following the close of the corporation's taxable year. The corporation income and license tax returns have been consolidated. Tax payment should accompany the return.

Corporation Income Tax

The corporation income tax rate is 5% on the first \$25,000 of taxable net income and 7% on all over \$25,000 taxable net income. Taxable net income is that portion of the corporation's entire net income which is attributable to Kentucky operations. Federal income taxes are allowed as a deduction in arriving at taxable net income to the extent that such Federal income tax is applicable to Kentucky operations.

State and national banks, trust companies, domestic building and loan associations, insurance companies, and nonprofit corporations are exempt from the tax. Payment is due on the 15th day of the fourth month after the close of the tax year, except for those corporations required to make a declaration.

Every corporation whose estimated tax liability will exceed \$5,000 must file a declaration of estimated tax due. The declaration must be filed on either May 15, September 15, or December 15, whichever date first succeeds the determination that an estimate must be filed. The estimated tax due in excess of \$5,000 will be paid in equal installments on the dates prescribed. Taxpayers using a fiscal year accounting period must substitute the corresponding dates.

Interest, dividends, rents and royalties, and capital gains not received in connection with the regular business of a corporation are subject to taxation by this state only when such income is received from sources within this state.

Kentucky's portion of taxable corporation income derived from public utilities and the manufacture and sale of tangible property is determined by applying to net income an average of the ratios of the value of tangible property, payroll, and amount of sales in this state to the total value of tangible property, payroll, and amount of sales of the corporation.

In general, this same method is used for allocating taxable income of corporations engaged in other types of business.

Public Service Company Taxes

Property of public service companies including railroad companies and common carrier trucking companies is subject to taxation at the following rates per \$100 value: real, 5¢; tangible personal, 50¢; nonoperating intangible property, 25¢; manufacturing machinery, 50¢; franchise and rolling stock of car line companies, \$2.50. With the exception of manufacturing machinery, franchise and rolling stock of car line companies, and nonoperating intangibles, such property is also subject to local taxation.

Public service companies must, between January 1 and March 31, file an annual report of their operations during the past calendar year. Assessment of their property is made by the Department of Revenue as of December 31 of each year. The total over-all value of the company is fixed by various means, among which are (1) capitalizing net utility operating income and (2) determining the market value of the company's stocks and bonds.

State tax payment is due within 30 days after the department's assessment becomes final.

General Property Taxes

Kentucky's constitution provides that all property, unless specifically exempt, shall be subject to property taxation. Classification is provided and assessments are required to be at fair cash value. However, Kentucky courts have consistently held that uniformity takes precedence over full value. As of 1962, the statewide assessment level on real estate and tangible personalty is slightly under 30 percent, and on intangible personalty is approximately full value.

State ad valorem tax rates, applicable to the various classes of property, are shown on the table below. Property which may be taxed locally, subject to constitutional or statutory limits, is indicated by the designation "full" or by the maximum rate which may be levied on a particular class of property.

Rate Per \$100 Assessed Value

	Rate Fer \$100 Assessed value			
	State	County	City	School
Annuities	\$.05	\$No	\$No	\$No
Bank deposits	.001	No	No	No
Bank shares	. 50	. 20	. 20	. 40
Brokers accounts receivable	. 10	No	No	No
Building and loan associa-				
tion capital stock	.10	No	No	No
Car lines	2.50	No	No	No
Distilled spirits	. 50	Full 1/	Full	Full
Farm products in storage	. 05	.05 (tobacco)	.05 (tobacco)	
		.15 (other)	.15 (other)	
Farm products in the hands			Total Contract U.	
of producers or agent	.05	No	No	No
Intangibles, public service				
company nonoperating	. 25	No	No	No
Intangibles, not else-				
where specified	. 25	No	No	No
Livestock and poultry	. 50	No	No	No
Machinery, agricultural				
and manufacturing	. 50	No	No	No
Raw materials and products				
in course of manufacture	. 50	No	No	No
Real property	.05	Full	Full	Full
Tangible personalty, not				
elsewhere specified $2/$. 50	Full	Full	Full

^{1/} County rates have a maximum of 70¢ but average 62¢; school rates average \$1.56 with a maximum of \$1.50 except for special voted levies not to exceed 50¢. City rates average about 75¢ with a maximum of \$1.50 for cities over 15,000 population.

Includes automobiles and trucks, merchants inventories and manufacturers finished goods, business furniture and fixtures, etc.

The Department of Revenue assesses bank deposits in Kentucky banks as of September 1 and distilled spirits and marginal accounts as of January 1. Tax payment is due on bank deposits on or before November 1 following the assessment date and on marginal accounts within 30 days after the department renders its tax bill to the taxpayer. The tax on distilled spirits may be paid tri-annually on January 1, May 1, and September 1, or annually between September 1 and January 1.

Other property is assessed for state, county, and county school taxes by county tax commissioners, and must be listed as of January 1 between January 1 and March 1. Tax payment is due between the following September 15 and January 1; if rendered before November 1 a discount of 2% applies. Exceptions are money in hand, deposits in out-of-state banks, and tobacco, which are assessed as of September 1; tax payments are due the second succeeding September 15.

City and city school assessment and payment dates vary.

Special Taxes

Banks and trust companies, building and loan associations, and insurance companies, which are exempt from corporation license and income taxes, are subject to special taxes.

Banks - Each bank and trust company is required to pay for its stock-holders an annual state tax of 50¢ per \$100 value of its capital stock. An annual report to the Department of Revenue and to the assessing officer of the county, city, and school district in which it is located is required by February 1. Tax payment, subject to a 2% discount if paid by November 1, is due between September 15 and December 31 following the assessment date. The assessed value of tangible property may be deducted from the total value of its shares.

Maximum local rates per \$100 are: counties, 20¢; cities, 20¢; and school districts, 40¢.

Building and Loan Associations - A state tax of 10¢ per \$100 is levied on capital stock of domestic building and loan associations in lieu of all other state and local taxes. A report to the Department of Revenue as of January 1 is required by January 31 of each year. Tax payment is due by July 1 of the same year. Shares of borrowing members where the amount borrowed equals or exceeds the amount paid in by those members are exempt from taxation.

Foreign building and loan associations are required to pay an annual tax of \$3 on each \$100 received from shareholders residing in this state, less the amount loaned to shareholders residing in the state. A report must be filed with the Department of Banking on January 1 each year.

a property tax on intangible

property.

MAJOR KENTUCKY STATE AND LOCAL TAXES APPLICABLE TO A MANUFACTURING CONCERN

Business Taxes	State 1. Corporation income tax of 5% on first \$25,000 and 7% on all over \$25,000 of taxable net income which is allocated to Kentucky, after deduction of Federal corporation income tax attributable to Kentucky operations. 2. Corporation license tax of 70 cents on each \$1,000 of that part of the value of capital stock represented by property owned or business transacted in Kentucky; minimum tax \$10.	Local There are no local taxes levied on business firms outside corporate limits of Kentucky cities.
Personal & Individual	Individual income taxes range from 2% of the first \$3,000 of net income to 6% on net income in excess of \$8,000 after the deduction of Federal individual income tax payments, which is reduced by a tax credit of \$20 for each exemption.	There are no local individual income (occupational) taxes levied outside the corporate limits of Kentucky cities except in Jefferson County.
Real Estate	Five cents on each \$100 of assessed valuation. The average county assessment ratio is approximately 30 percent of current market value.	Local rates vary with- in limits imposed by law.
Machinery & Equipment	Fifty cents on each \$100 of assessed valuation. The average assessment ratio is approximately 30 percent of current market value.	No local taxing juris- diction allowed to impose a property tax on manu- facturing machinery and equipment.
Inventory	Fifty cents on each \$100 of assessed valuation. The average assessment ratio is approximately 30 percent of current market value.	No local taxing jurisdiction is allowed to impose a property tax on manufacturing inventories, raw materials and goods in process.
Sales & Use	Three percent retail sales and use tax with broad exemptions for industry.	None
Intangible Property	The assessment ratios and tax rates per \$100 of assessed value for the various	No local taxing juris- diction allowed to impose

classes of intangible property are as follows:

Bank Deposits

Stocks & Bonds

Accounts Receivable 85%

100% 1/10 of 1¢ per \$100 100% 25¢ per \$100

25¢ per \$100

KENTUCKY REVISED STATUTES 1948

103, 200 - 103, 280

INDUSTRIAL BUILDINGS FOR CITIES GENERALLY

- 103.200 Definitions for KRS 103.200 to 103.280. As used in KRS 103.200 to 103.280, "industrial building" means any building or structure suitable for and intended for use as a factory, mill, shop, processing plant, assembly plant, or fabricating plant, to be rented or leased to an industrial concern by the city by which it is acquired.
- 103.210 Issuance of Bonds. In order to promote the reconversion to peace-time economy, to relieve the conditions of unemployment, to aid in the rehabilitation of returning veterans and to encourage the increase of industry in this state, any city may borrow money and issue negotiable bonds for the purpose of defraying the cost of acquiring any industrial building, either by purchase or construction, but only after an ordinance has been adopted by the legislative body of the city specifying the proposed undertaking, the amount of bonds to be issued, and the maximum rate of interest the bonds are to bear. The ordinance shall further provide that the industrial building is to be acquired pursuant to the provisions of KRS 103.200 to 103.280.
- 103.220 Interest on Bonds; terms. (1) The bonds may be issued to bear interest at a rate not to exceed six percent per annum, payable either annually or semi-annually, and shall be executed in such manner and be payable at such times not exceeding twenty-five years from date thereof and at such place or places as the city legislative body determines.
- (2) The bonds may provide that they or any of them may be called for redemption prior to maturity, on interest payment dates not earlier than one year from the date of issuance of the bonds, at a price not exceeding 103 and accrued interest, under conditions fixed by the city legislative body before issuing the bonds.
- 103.230 Bonds negotiable; disposal; payable only from revenue. Bonds issued pursuant to KRS 103.200 to 103.280 shall be negotiable. If any officer whose signature or countersignature appears on the bonds or coupons ceases to be such officer, before delivery of the bonds, his signature or countersignature shall nevertheless be valid and sufficient for all purposes the same as if he had remained in office until delivery. The bonds shall be sold in such manner and upon such terms as the city legislative body deems best, or any contract for the acquisition of any industrial building may provide that payment shall be made in such bonds. In no event shall any bonds be negotiated on a basis to yield more than 6% except as provided in subsection (2) in KRS 103.220. The bonds shall be payable solely from the revenue derived from the building, and shall not constitute an indebtedness of the city within the meaning of the Constitution.

It shall be plainly stated on the face of each bond that it has been issued under the provisions of KRS 103. 200 to 103. 280 and that it does not constitute an indebtedness of the city within the meaning of the constitution.

- 103.240 Use of proceeds of bonds. All money received from the bonds shall be applied solely for the acquisition of the industrial building, and the necessary expense of preparing, printing and selling said bonds, or to advance the payment of interest on the bonds during the first three years following the date of the bonds.
- 103.250 Receiver in case or default. If there is any default in the payment of principal or interest of any bond, any court having jurisdiction of the action may appoint a receiver to administer the industrial building on behalf of the city, with power to charge and collect rents sufficient to provide for the payment of any bonds or obligations outstanding against the building, and for the payment of operating expenses, and to apply the income and revenue in conformity with KRS 103.200 to 103.280 and the ordinance referred to in KRS 103.210.
- 103.260 Application of revenue; charges for use. (1) At or before the issuance of bonds the city legislative body shall, by ordinance, set aside and pledge the income and revenue of the industrial building into a separate and special fund to be used and applied in payment of the cost thereof and in the maintenance, operation and depreciation thereof. The ordinance shall definitely fix and determine the amount of revenue necessary to be set apart and applied to the payment of principal and interest of the bonds, and the proportion of the balance of the income and revenue to be set aside as a proper and adequate depreciation account, and the remaining proportion of such balance shall be set aside for the reasonable and proper operation and maintenance of industrial building.
- (2) The rents to be charged for the use of the building shall be fixed and revised from time to time so as to be sufficient to provide for payment of interest upon all bonds and to create a sinking fund to pay the principal thereof when due, and to provide for the operation and maintenance of the building and an adequate depreciation account.
- 103.270 Depreciation account. (1) If a surplus is accumulated in the operating and maintenance funds equal to the cost of maintaining and operating the industrial building during the remainder of the calendar, operating or fiscal year, and during the succeeding like year, any excess over such amount may be transferred at any time by the city legislative body to the depreciation account, to be used for improvements, extensions or additions to the building.

- (2) The funds accumulating to the depreciation account shall be expended in balancing depreciation in the industrial building or in making new constructions, extensions or additions thereto. Any such accumulations may be invested as the city legislative body may designate, and if invested the income from such investment shall be carried into the depreciation account.
- 103.280 Additional Bonds. (1) If the city legislative body finds that the bonds authorized will be insufficient to accomplish the purpose desired, additional bonds may be authorized and issued in the same manner.
- (2) Any city acquiring any industrial building pursuant to the provisions of KRS 103.200 to 103.280 may, at the time of issuing the bonds for such acquisition, provide for additional bonds for extensions and permanent improvements, to be placed in escrow and to be negotiated from time to time as proceeds for that purpose may be necessary. Bonds placed in escrow shall, when negotiated, have equal standing with the bonds of the same issue.
- (3) The city may issue new bonds to provide funds for the payment of any outstanding bonds, in accordance with the procedure prescribed by KRS 103. 200 to 103. 280. The new bonds shall be secured to the same extent and shall have the same source of payment as the bonds refunded.

The Following Amendment was made to KRS 103.200 to 103.280 by the 1952 Kentucky Legislature.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE COMMONWEALTH OF KENTUCKY:

Section 103.200 of the Kentucky Revised Statutes is amended to read as follows:

As used in KRS 103.200 to 103.280, "industrial building" or "buildings" means any building or structure suitable for and intended for use as a factory, mill, shop, processing plant, assembly plant, or fabricating plant, and/or the necessary operating machinery and equipment, to be rented or leased to an industrial concern by the city by which it is acquired.

COMMONWEALTH OF KENTUCKY DEPARTMENT OF STATE

Secretary of State, Frankfort, Kentucky

INSTRUCTIONS FOR FILING ARTICLES OF INCORPORATION FOR FOREIGN CORPORATIONS IN KENTUCKY

- 1. Original articles of incorporation and all existing and subsequent amendments to original articles must be filed with the Secretary of State of Kentucky, certified by the Secretary of State of the state of incorporation, as of the current date, in chronological order. A \$25.00 filing fee for original articles and amendments is required. A fee of \$10.00 is required for recording articles and amendments.
- 2. A statement of corporation designating a process agent and place of business in Kentucky is required, for which the filing fee is \$5.00. Our Constitution requires that the process agent reside at the place of business.
- 3. Photostatic copies will be accepted for filing and recording, if they are PLAINLY LEGIBLE and in proper legal form with respect to size, durability, etc., and of such size and quality as to permit them to be rephotostated.

For further information write to

Henry H. Carter, Secretary of State, Commonwealth of Kentucky.

COOPERATING STATE AGENCIES

As a state, Kentucky realizes the importance of industry in developing her many resources. In addition to the Department of Commerce, which was created for the express purpose of promoting the economic development of the Commonwealth, there are many state agencies actively engaged in programs which, directly or indirectly, contribute materially to the solution of problems which affect our industrial growth. Since it is a statutory function of the Department of Commerce "to coordinate development plans," contact with the following state agencies and others concerned may be established through this agency.

The Kentucky Highway Department, in planning its program of development and expansion, gives every consideration to the needs of existing and proposed industries. During the year 1961, highway expenditures for the improvement and maintenance of Kentucky's highways and bridges totaled \$183, 467, 844. Kentucky has ranked in the upper fourth of all states in recent years in both the number of miles of highway construction and in the amount of money spent.

The Department of Economic Security will furnish data regarding potential labor supply, prevailing wage rates, characteristics of labor supply and employment and economic characteristics for any area in the State. The Department's Division of Employment Service with offices in 24 cities in the State is available at all times to assist in recruitment of workers for industry both old and new. All local offices in the State are equipped to administer specific aptitude tests for 270 different occupations as a part of the recruitment process. These tests facilitate getting the "round peg" into the "round hole" thereby helping to reduce worker turnover and training time.

The Kentucky Department of Labor has been highly successful in its relations with both management and labor. Representatives of this department are available at all times to consult with industries on any matter in which they can be of service.

The Kentucky Department of Revenue offers the services of its tax consultants to industries seeking locations within the state, as well as to resident industries.

The Kentucky Department of Commerce takes pride, not only in the services it has to offer to industries seeking locations in Kentucky, but in the service it attempts to render on a continuing basis to existing industry. Established industries have found the state to be considerate of their welfare and we welcome the opportunity to introduce representatives of prospective new industries to our present family of industries.