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Industrial Resources: Whitley County - Williamsburg

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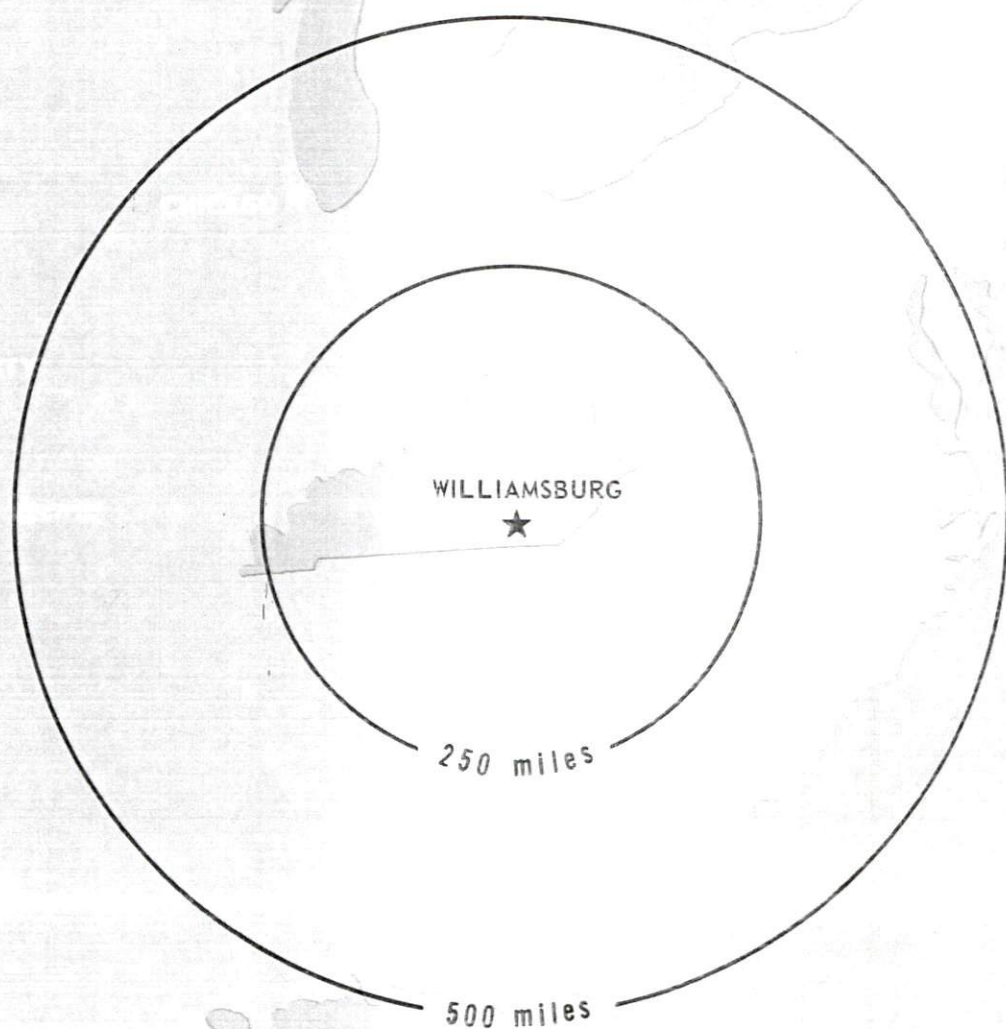
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INDUSTRIAL RESOURCES

WILLIAMSBURG KENTUCKY



INDUSTRIAL RESOURCES
WILLIAMSBURG, KENTUCKY

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Prepared by
The Williamsburg Chamber of Commerce
and
The Kentucky Department of Economic Development
Frankfort, Kentucky
December, 1961

INDUSTRIAL RESOURCES
WILLIAMSBURG, KENTUCKY

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SUMMARY DATA FOR WILLIAMSBURG, KENTUCKY

POPULATION:

1960 - Williamsburg - 3,478

Whitley County - 25,815

WILLIAMSBURG LABOR SUPPLY AREA:

Includes Whitley and all adjoining counties. Estimated number of workers available for industrial jobs in the labor supply area - 10,323 men and 6,915 women. Number of workers available from Whitley County - 1,815 men and 1,312 women.

TRANSPORTATION:

Railroads: The Louisville and Nashville Railroad, Knoxville and Atlanta Division, operating between Corbin and Atlanta, serves Williamsburg.

Air: The London Municipal Airport, 30 miles, is served by Piedmont Airlines, with six daily flights.

Trucks: Williamsburg is served by five common carrier truck lines; Eldridge Truck Company, Huber and Huber Motor Express, Inc., Silver Fleet Motor Express, Inc., Dance Freight Lines, and Dixie Ohio Express.

Bus Lines: Williamsburg is served by Southeastern Greyhound Lines, Trailways System, and Robert Bus Lines.

HIGHWAY DISTANCES FROM WILLIAMSBURG, KENTUCKY TO:

<u>Town</u>	<u>Miles</u>	<u>Town</u>	<u>Miles</u>
Atlanta, Ga.	277	Lexington, Ky.	122
Chicago, Ill.	526	Louisville, Ky.	184
Cincinnati, Ohio	208	Nashville, Tenn.	229
Detroit, Mich.	471	St. Louis, Mo.	491
Knoxville, Tenn.	81	Pittsburgh, Pa.	537

UTILITIES:

Electricity: Electricity is supplied by Kentucky Utilities Company with a generating capacity of 575,000 KW and interconnection with six other major power companies and TVA.

Natural Gas: City Gas Company, a privately owned company, serves Williamsburg. Their sources of supply are local gas fields and Petroleum Exploration Co.

Water: Williamsburg is served by a municipally owned water company. The source of supply is the Cumberland River. Present filtration capacity is 500,000 gallons per day. Average daily use is 300,000 gallons.

Sewerage: Separate storm and sanitary sewers cover the city. Raw sewage flows into the Cumberland River.

POPULATION AND LABOR

Population Growth

Table 1 shows the population and recent rates of growth in Williamsburg, Whitley County, and Kentucky.

Table 1

Population Growth in Williamsburg, Whitley County, and Kentucky 1900-1960

Year	<u>Williamsburg</u>		<u>Whitley County</u>		<u>Kentucky</u>
	<u>Population</u>	<u>% Increase</u>	<u>Population</u>	<u>% Increase</u>	<u>% Increase</u>
1900	---	---	25,015	---	15.5
1910	2,004	---	31,982	27.9	6.6
1920	1,767	-11.8	27,749	-13.2	5.5
1930	1,826	3.3	29,730	7.1	8.2
1940	2,331	27.7	33,186	11.6	8.8
1950	3,348	43.6	31,941	- 3.8	3.5
1960	3,478	3.9	25,815	-19.1	2.3

Per cent of Nonwhite Population in City and County: .56

Per cent of Foreign Born Population in City and County: .19

Labor Force*

Definition of Population Trend:

The Williamsburg labor supply area is defined for purposes of this statement to include Bell, Knox, Laurel, McCreary and Whitley Counties. The population centers of all area counties are within 30 miles of Williamsburg which makes commuting feasible from any point in the area.

According to the 1960 United States Bureau of Census, the population of this 5-county area was 123,024, which was a decrease of 29,384 from the 1950 Census of 152,408.

* Kentucky Department of Economic Security Labor Supply Statement for the Williamsburg, Kentucky Area.

Economic Characteristics of the Area:

According to the 1959 Census of Agriculture, the area is economically agricultural with approximately 6,146 people employed in this industry. There were 2,080 farms in the area listed as commercial. Of this number, 1,551 area farms and 375 Whitley County farms had an income of less than \$2,500. Whitley had 1,393 employed in agricultural jobs in 1959.

In December 1960, there were 1,844 manufacturing jobs in the area, with 261 of this number in Whitley County. Bell County had 694 persons employed in manufacturing, which was the greatest number of manufacturing jobs of any area county.

Per capita income for the state in 1957 was \$1,372, as estimated by the University of Kentucky Bureau of Business Research. Area counties ranged from \$441.00 in Knox to \$903.00 in Bell.

Estimated Labor Supply for Industrial Jobs:

There are three major components of the estimated area labor supply.

- (1) The total currently unemployed.
- (2) Men who would shift from low paying jobs such as farming and women not now in the labor force but who would enter if jobs were available.
- (3) The future labor supply due to the aging of the population and measured here by the number of boys and girls becoming eighteen years of age during the next ten years.

It is estimated that there are 10,323 men and 6,915 women in the Williamsburg area who would be available for industrial jobs. Whitley County alone could furnish 1,815 men and 1,312 women included in the above total.

In addition to the current labor supply, 20,238 boys and 19,650 girls in the area will become eighteen years of age during the next ten years, with 3,875 boys and 3,740 girls of this number residing in Whitley County. It is likely that at least 80 per cent of the boys and 40 per cent of the girls will want jobs upon reaching working age.

MÁNUFACTURING INDUSTRIES

Existing Firms, Products and Employment

The following list of manufacturing firms indicates something of the demand for labor and products available in Williamsburg and the immediate area.

Table 2

Manufacturing Firms, Products and Employment

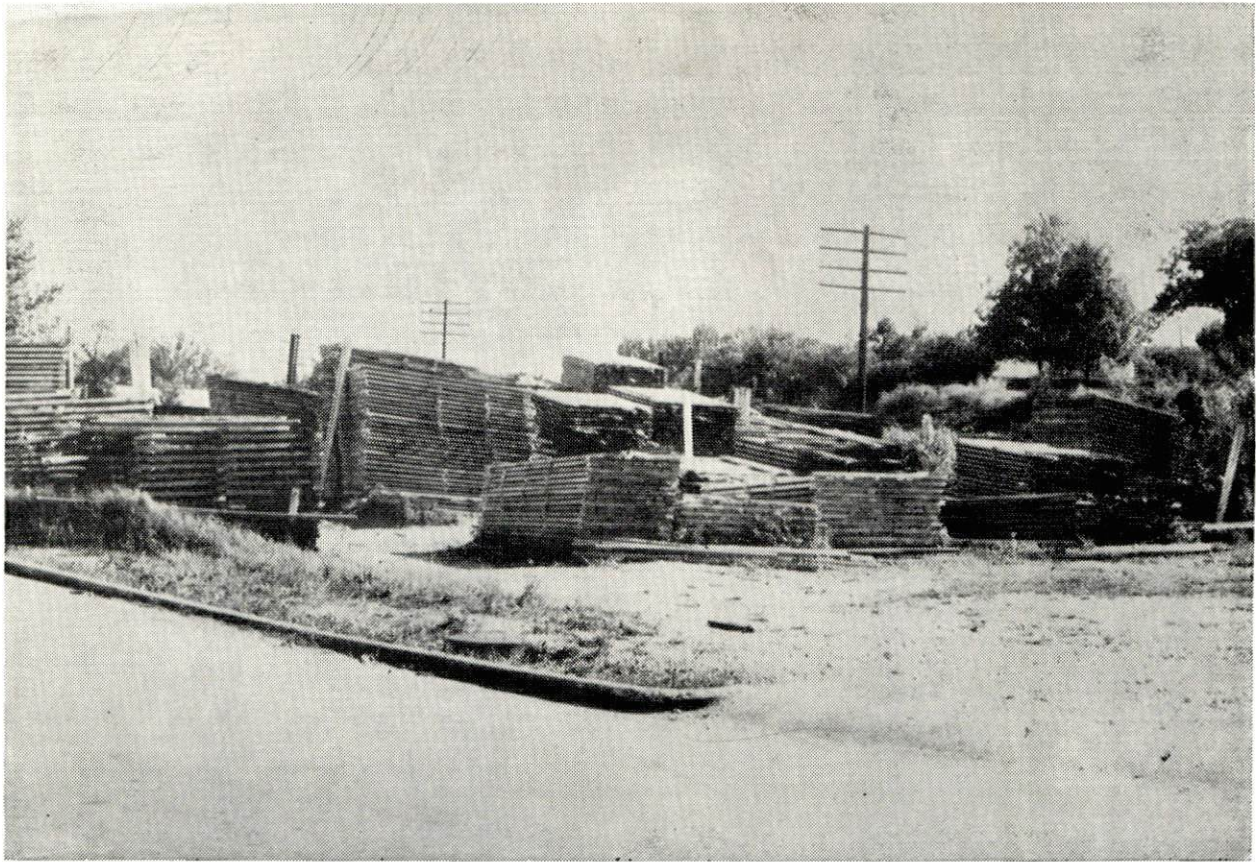
<u>Firm</u>	<u>Product</u>	<u>Employment</u>		
		<u>Male</u>	<u>Female</u>	<u>Total</u>
Bryant Lumber Co.	Lumber	8	0	8
Citizens Ice & Fuel Co.	Ice	3	0	3
Davis Nehi Bottling Co.	Soft drinks	12	1	13
Davis Red Rock Bottling Co.	Soft drinks	8	1	9
Herbert White	Lumber	8	0	8
Lambdin Dairy	Dairy Products	2	0	2
Massey Lumber Co.	Lumber	10	0	10
Perkins Lumber Co.	Dressed lumber	6	1	7
Robert C. Smith	Rough lumber	10	0	10
The Whitley Republican	News publishing	4	1	5
Lion Uniform	Uniforms	10	118	128
Wright and Bringardner	Rough lumber	20	0	20

Unionization:

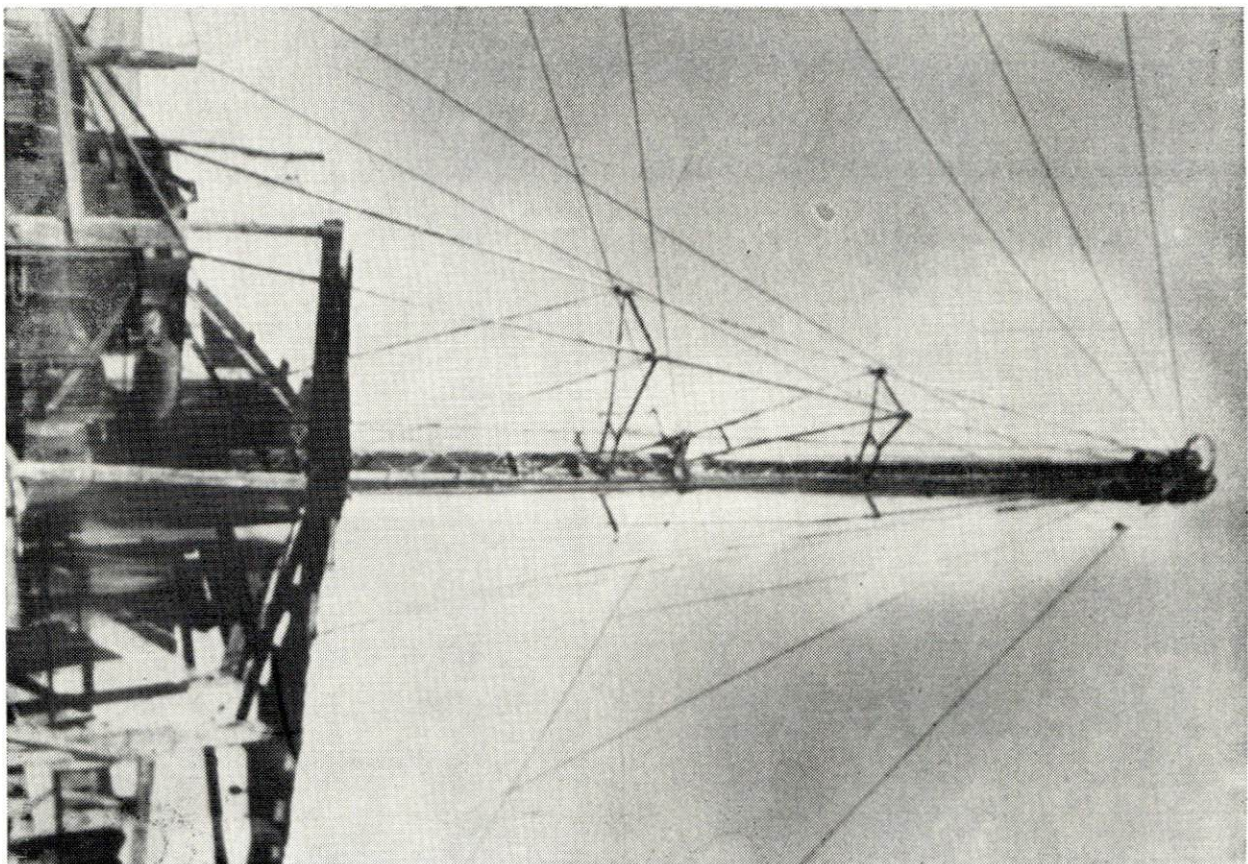
Unions represented in the area include AFL-CIO and U. M. W. Although these unions are represented in the area, the manufacturing firms on table two are non-union.

Wages:

Current wages for the Williamsburg area may be obtained from the Williamsburg Chamber of Commerce and the Kentucky Department of Economic Development.



ONE OF MANY WHITLEY COUNTY LUMBER YARDS



OIL DRILLING IN WHITLEY COUNTY

TRANSPORTATION

Railroads

Williamsburg is served by the Knoxville and Atlanta Division of the Louisville and Nashville Railroad operating between Corbin and Atlanta. There is one local freight and four passenger trains daily-two northbound and two southbound. Switching service is provided 6 days a week on tracks which will accommodate 65 cars. There is an average of 46 outbound carloads per month which consist mostly of coal. The average inbound loads per month is 63 which consist of flour, feed, lime, cement, sand and manufactured products. Railway Express service is available and deliveries are made in town.

Rail service is also available at Savoy, Kentucky, 2 miles south of town. This depot provides switching service 6 days a week and has track accommodation for approximately 80 cars. The average number of outbound loads per month is 58 cars consisting mostly of coal and pulpwood. The average number of inbound loads per month is 89 cars consisting mostly of gravel and highway equipment.

Table 3

Railway Transit Time* from Williamsburg, Kentucky To:

<u>Town</u>	<u>No. of Hrs.</u>	<u>Town</u>	<u>No. of Hrs.</u>
Atlanta, Ga.	50	Louisville, Ky.	21 1/2
Birmingham, Ala.	48	Los Angeles, Calif.	129
Chicago, Ill.	44	Nashville, Tenn.	41 1/2
Cincinnati, Ohio	21 1/2	New Orleans, La.	65 1/2
Cleveland, Ohio	47	New York, N.Y.	72 1/2
Detroit, Mich.	43 1/2	Pittsburgh, Pa.	48 1/2
Knoxville, Tenn.	27 1/2	St. Louis, Mo.	38 1/2

Highways

Williamsburg is served by a major highway - U. S. 25-W, and State Route 92. Portions of these routes are on the Cumberland Scenic Drive. A new interstate highway, I-75, will pass through the western section of town from north to south. The transportation map shows the major railroads, highways, navigable waterways and recreation areas in Kentucky.

* Louisville and Nashville Railroad Company, Director of Industrial Development, Louisville, Kentucky

Table 4

Highway Distances from Williamsburg, Kentucky To:

<u>Town</u>	<u>Miles</u>	<u>Town</u>	<u>Miles</u>
Atlanta, Ga.	277	Lexington, Ky.	122
Birmingham, Ala.	343	Louisville, Ky.	184
Chicago, Ill.	526	Nashville, Tenn.	229
Cincinnati, Ohio	208	New York, N.Y.	859
Detroit, Mich.	471	Pittsburgh, Pa.	537
Knoxville, Tenn.	81	St. Louis, Mo.	491

Truck Lines:

Williamsburg is served by five common carrier truck lines. Eldridge Truck Company, Science Hill, Kentucky; Dance Freight Lines, Inc., Cincinnati, Ohio; Silver Fleet Motor Express, Inc., Louisville, Kentucky; Huber and Huber Motor Express, Louisville, Kentucky, and Dixie Ohio Express Inc., Akron, Ohio.

Table 5

Truck Transit Time* from Williamsburg, Kentucky To:

<u>Town</u>	<u>No. of Days</u>		<u>Town</u>	<u>No. of Days</u>	
	<u>LTL</u>	<u>TL</u>		<u>LTL</u>	<u>TL</u>
Atlanta, Ga.	3	2	Louisville, Ky.	1	1
Birmingham, Ala.	3	2	Los Angeles, Calif.	7	6
Chicago, Ill.	3	2	Nashville, Tenn.	2	2
Cincinnati, Ohio	2	1	New Orleans, La.	4	3
Cleveland, Ohio	3	2	New York, N.Y.	4	3
Detroit, Mich.	3	2	Pittsburgh, Pa.	3	2 1/2
Knoxville, Tenn.	2	1	St. Louis, Mo.	3	2

Bus Lines:

Williamsburg is served by Southeastern Greyhound Lines, with five buses daily each way; Trailways System, with two buses daily each way; and Roberts Bus Lines, operating between Corbin and Williamsburg, with five buses daily each way.

* Huber and Huber, General Traffic Manager, Louisville, Kentucky

Airways

The London Municipal Airport, a third-class airport, 30 miles, serves Williamsburg. This airport has one runway 4,000' long and 100' wide and is equipped for night operations. The field has a FAA radio, air traffic control facilities and a weather station. Charter and private flying service are available. Piedmont Airlines serve the airport with six flights daily.

Henry Field, Corbin, 19 miles, has a sod runway 1,800' long and 100' wide, which provides service for private planes.

UTILITIES AND FUEL

Electricity

Electricity is supplied Williamsburg by Kentucky Utilities Company. Rural customers in the area are served by TVA and REA.

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. Rates for industry will be furnished by the company's Industrial Development Department in Lexington, Kentucky.

Natural Gas

Natural gas is distributed in Williamsburg by City Gas Company, a privately owned company, whose sources of supply are local fields and the Petroleum Exploration Company. Gas is pumped from the local fields through three high pressure lines of 3" to 5-3/8" in diameter. BTU content is 1,250 and specific gravity is .72. At the present time, there are 900 meters in the city.

The latest drilling tests indicate that there is now available for usage an adequate supply of natural gas, well in excess of the 100,000,000 cu. ft. per year required for present customers. This supply can be extended to meet the demands of a 6" supply line now completed from Williamsburg to Woodbine, Kentucky.

When completed this line will meet a two fold purposes of carrying gas out of the Williamsburg field to the now depleted Corbin-Woodbine field, and it will secondly connect Williamsburg with southwestern gas for further assurance of an adequate gas supply in the foreseeable future.

Rates:

Minimum bill, up to 2 MCF		\$2.00 per MCF
Next	3 MCF	.75 per MCF
Next	5 MCF	.70 per MCF
Next	5 MCF	.66 per MCF
All over	15 MCF	.50 per MCF

Water

The Williamsburg Water Works is municipally owned and operated. The source of supply is the Cumberland River which runs through the Eastern part of town. Storage facilities for treated water are two 250,000-gallon elevated tanks and one 75,000-gallon elevated tank. The plant is equipped with 4 pumps, two 250-gpm, 350-gpm and 400-gpm. Filtration capacity is approximately 500,000 gallons per day. Peak-day use has been 320,000 gallons and average daily use is 300,000 gallons. Average pumping time to meet requirements is 18 hours. Transmission lines are 10", 8" and 6". Pressure is maintained in most sections at 90 psi.

A consulting engineer has been employed by the city to study the water service for Williamsburg. The report will be submitted in the near future.

Current rates are as follows:

		<u>Inside City Limits</u>	<u>Outside City Limits</u>
First	2,000 gal. per month	\$1.50 minimum	\$2.00
Next	3,000 " " "	.70 per M gal.	.75
Next	5,000 - 15,000	.65 " " "	.70
Next	15,000 - 25,000	.55 " " "	.60
Next	25,000 - 35,000	.45 " " "	.50
Next	35,000 - 45,000	.35 " " "	.40
All over	45,000 gallons	.25 " " "	.35

Fuel Oil

Williamsburg has two bulk fuel distributors.

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

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

Coal and Coke

Highly volatile bituminous coal is mined extensively in both Eastern and Western Kentucky coal fields. Williamsburg is supplied coal by the Eastern Kentucky coal field which produced 34,653,226 tons in 1959. Total Kentucky production in that year was 64,990,298 tons.*

High grade coke is available from nearby sources.

Current delivered prices of both coal and coke may be obtained from the Kentucky Department of Economic Development.

* Annual Report, Kentucky Department of Mines and Minerals

INDUSTRIAL SITES

Site # 1:

This site is located a short distance from the southern city limit of Williamsburg. It contains 61 acres and is adjacent to a line of the Louisville and Nashville Railroad and U.S. Highway 25-W. The land is gently rolling. Electric power is supplied by the Kentucky Utilities Company. Natural gas is available from the City Gas Company of Williamsburg. City water and sewer lines are available to the site.

Site # 2:

This site is to the south of the city limits and is bound on two sides by lines of the Louisville and Nashville Railroad and by U.S. Highway 25-W and a light-duty road. This site contains 52 acres and is from level to gently rolling. Electric power is supplied by the Kentucky Utilities Company. Natural gas is available from the City Gas Company of Williamsburg. City water and sewer lines are available to the site.

Site # 3:

This site is located approximately one-half mile to the southeast of the city limits and contains 129 acres. It is bounded by a light-duty road, a line of the Louisville and Nashville Railroad and the Cumberland River. This land is from level to gently rolling. Electric power is supplied by the Kentucky Utilities Company. Natural gas is available from the City Gas Company. City water and sewer lines are available to the site.

Site # 4:

This site is located approximately three-fourths of a mile from the northern city limit and contains 21 acres of gently rolling land. It is adjacent to a line of the Louisville and Nashville Railroad and to U.S. Highway 25-W. Electric power is supplied by the Kentucky Utilities Company and natural gas is available from the City Gas Company of Williamsburg. City water and sewer lines are not available to this site at the present time.

Site # 5:

This site is adjacent to site No. 4 and is separated from it by a line of the Louisville and Nashville Railroad. U. S. Highway 25-W and a light-duty road are adjacent to the site. This site is level land and contains 34 acres. Electric power is supplied by the Kentucky Utilities Company and natural gas is available from the City Gas Company of Williamsburg. At the present time, city water and sewer lines are not available to this site.

Site # 6:

This site contains 8 acres of gently rolling land and is separated from site No. 5 by a light-duty road. A line of the Louisville and Nashville Railroad is adjacent to the site. Electric power is supplied by the Kentucky Utilities Company and natural gas is available from the City Gas Company of Williamsburg. At the present time, city water and sewer lines are not available to this site.

Site # 7:

This site is located approximately two miles north of Williamsburg and has an area of 310 acres of from level to hilly land. U. S. Highway 25-W and a light-duty road are adjacent to this site. Electric power is supplied by the Kentucky Utilities Company of Williamsburg. At the present time, city water and sewer lines are not available.

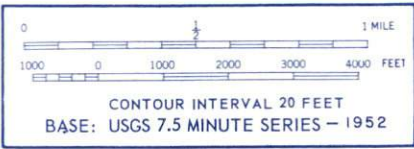
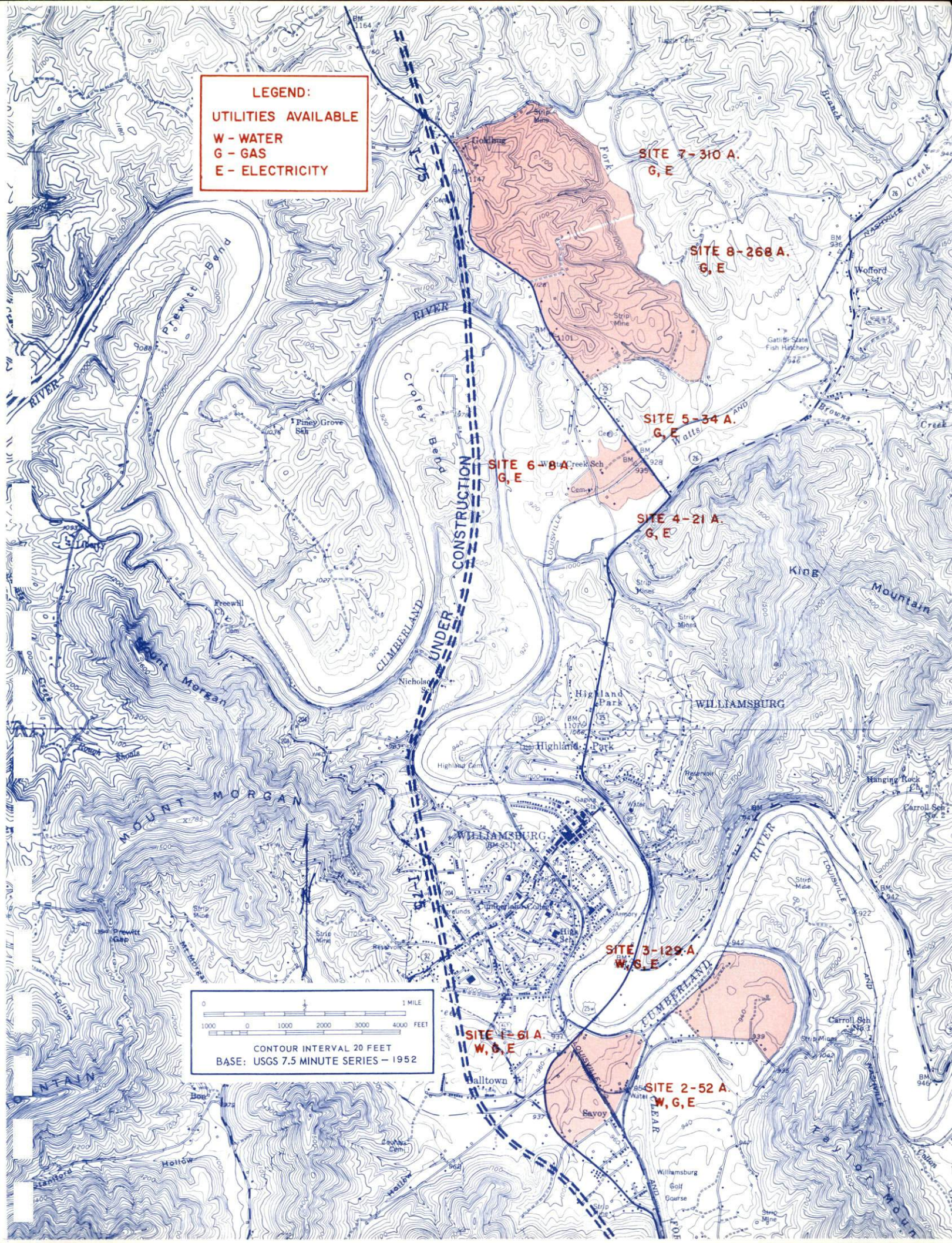
Site # 8:

This site, containing 268 acres, is to the south of and adjacent to site No. 7. This land varies from level to hilly. U.S. Highway 25-W and two unimproved dirt roads are adjacent to the site. Electric power is supplied by the Kentucky Utilities Company and natural gas is available from the City Gas Company of Williamsburg. City water and sewer lines are not available at the present time.

Available Industrial Building

A one-floor, frame building containing 4,800 sq. ft. of floor space is available for occupancy. The building is owned by the Williamsburg Industrial Corporation, and was formerly used as a pallet plant. The floors are 6" reinforced concrete, the ceiling ranges from 8' to 12' high, three-phase electricity serves the building, and a county maintained road runs to the property. Further information may be obtained from the Williamsburg Chamber of Commerce and the Kentucky Department of Economic Development.

LEGEND:
UTILITIES AVAILABLE
W - WATER
G - GAS
E - ELECTRICITY



LOCAL GOVERNMENT AND SERVICES

Type Government

Williamsburg is a fourth-class city governed by a mayor, elected for a four-year term, and six councilmen elected for two-year terms.

Laws Affecting Industry

Exemption to Industry:

As provided by state law (KRS 92.300) Williamsburg may allow a five-year city property tax exemption to new industry. This provision may not be extended beyond the five-year period.

Business Licenses:

Business and occupational licenses range from \$10.00 to \$50.00. There is a \$5.00 automobile privilege license required. Truck privilege licenses are issued according to gross weight.

Planning and Zoning:

Williamsburg has had a Planning and Zoning Commission since mid-1958. Since that time the Commission has completed a city base map, existing land-use survey, and a zoning ordinance and map. Currently, the Commission is working on a "neighborhood analysis report" and a future land-use plan. Future plans are to include: subdivision regulations, major street plan, community facilities plan, and public improvements program.

City Services

Fire Protection:

The Williamsburg Fire Department consists of a full-time chief and 20 volunteers. Equipment includes one 500-gpm pumper and one 300-gpm pumper with adequate hose and extinguishers. A fire alarm is given by a whistle which is located on top of the fire department building. Williamsburg has a Class - 4 rating for fire insurance purposes.

Police Protection:

The city police force consists of a chief and three patrolmen. Equipment includes one patrol car equipped with a two-way radio. A sheriff and two deputies equipped with two cars, and a state patrolmen are stationed in Williamsburg.

Garbage and Sanitation:

Dry waste is collected weekly by the city free of charge. Garbage is collected by private contractors twice weekly and disposed by means of a sanitary land fill. Rates for garbage collection is \$2.00 per month.

Sewerage:

The present sewer system has separate storm and sanitary mains 8" and 10" in the heavily populated areas of the city. Raw sewage is expelled into the Cumberland River.

The City of Williamsburg has engaged a consulting engineering firm to study and recommend the proper sewerage system and treatment plant to take care of the city's future growth. A preliminary estimate indicated the cost will be approximately \$500,000.

TAXES

Table 6 shows the property taxes applying in Williamsburg and Whitley County for 1961.

Table 6

Property Tax Rates per \$100 of Assessed Value

<u>Taxing Unit</u>	<u>Williamsburg</u>	<u>Whitley County</u>
County	\$.50	\$.50
State	.05	.05
City	1.05	---
School	1.50	1.50
Health	.09	.09
Total	<u>\$3.19</u>	<u>\$2.14</u>

Local Financial Statement

Ratio of Assessment:

Williamsburg - 33 1/3%
Whitley Co. - 26.8%

Estimated County Budget,
1960-61:

\$102,367.00

Total Assessment:

Williamsburg - \$ 3,168,470.00
Whitley Co. - \$17,052,508.00

County Bonded Indebtedness:

\$38,500.00 (Revenue bonds)

City Income, 1960:

\$53,085.20

City Expenditures, 1960:

\$53,413.00

City Bonded Indebtedness:

\$45,000.00 (swimming pool) (General obligation bonds)

LOCAL CONSIDERATIONS

Housing

There are a few housing units available for rent or sale in Williamsburg. Rental range for two and three-bedroom homes is from \$50.00 to \$60.00 per month. Construction cost per square foot is \$8.00 frame and \$10.00 brick. There has been one subdivision completed in the last year consisting of 10 homes. Plans for a new subdivision of fifteen homes is planned for the year 1962.

A public housing project is now under construction and is scheduled for completion November 1961. This project consists of ten duplex units and fifteen single units which will provide accommodations for 35 families. This project will have a \$20,000 Sewage Disposal Plant to accommodate these units.

Health

Hospitals:

The Williamsburg Clinic, a licensed hospital is staffed by two full-time doctors and three registered nurses. At present, the clinic has seven beds, a modern laboratory, fully equipped emergency room, X-ray and facilities for major surgery. Four private rooms with bath, four semi-private rooms, a nursery with kitchen facilities and a new operating room are being added.

There are six doctors practicing in Williamsburg. A 62-bed municipal hospital in Corbin, 19 miles distant, has available the services of a qualified board surgeon at all times. There are 28 doctors, 5 dentists, 8 chiropractors and 30 RN's practicing in Corbin. Two radiologists are available three days per week in Whitley County.

Education

Graded Schools:

The city of Williamsburg has an independent school system. The high school and grade school are located in a 27-classroom building. The high school has an enrollment of 258 students and the grade school 596 students. There is a total of 37 teachers in this system. Twenty-seven teachers have degrees, eight have masters and two are non-degree. Two teachers are provided for speech correction and mentally retarded children. Approximately 62% of the graduating classes attend college. The Williamsburg school system is integrated.

The Whitley County school system at the present has 37 schools. Within two years the four-county high schools are to be consolidated and the vacated high school buildings will be utilized for elementary schools.

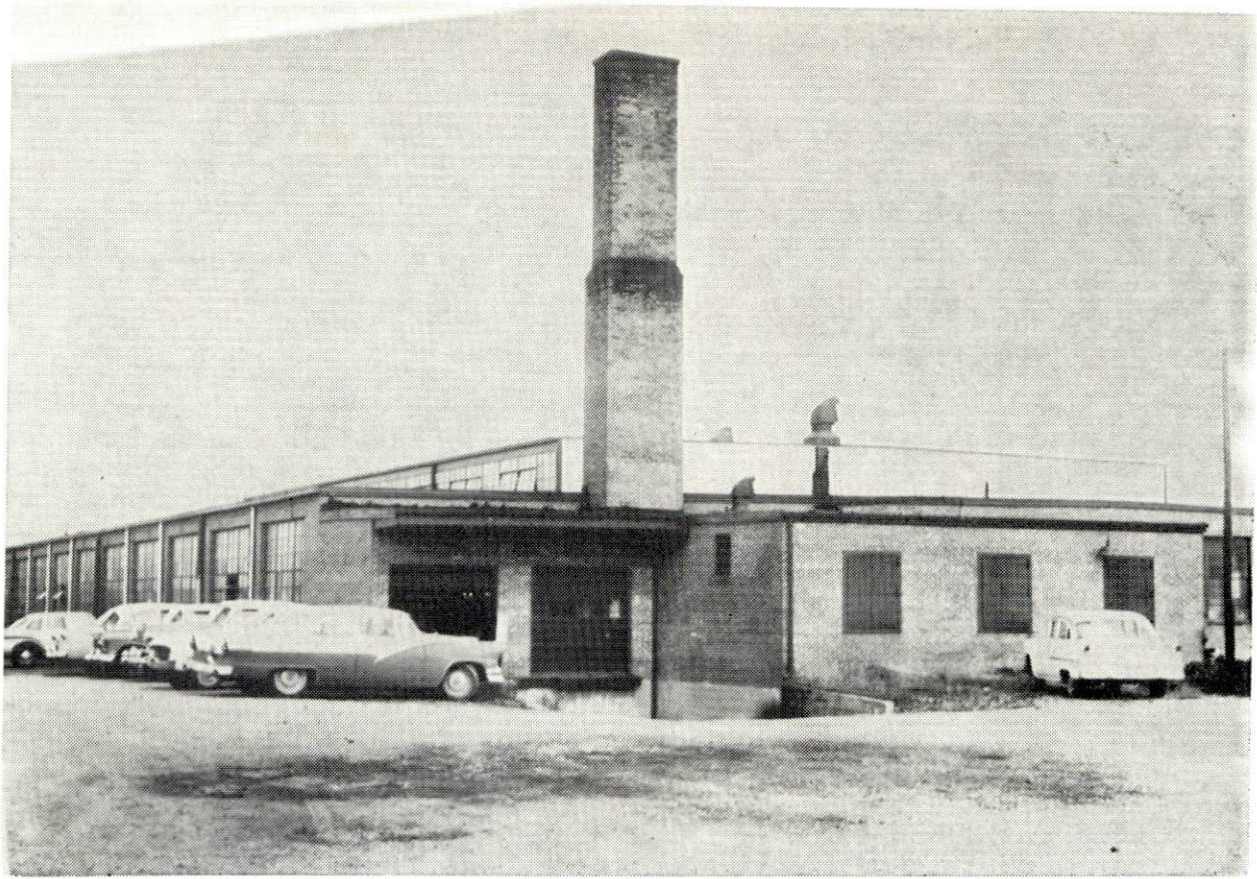
Approximately 51% of the pupils entering the schools graduate and 33% of these attend college. All teachers in the Whitley County system have degrees; 45 have masters.

Corbin, located in Whitley County, has an independent school system.

Table 7

Schools, Enrollment, Number of Teachers, and Student-Teacher
Ratio in Williamsburg and Whitley County

<u>System</u>	<u>Enrollment</u>	<u>No. of Teachers</u>	<u>Student-Teacher Ratio</u>
Williamsburg High (Ind.)	258	15	17
Williamsburg Elem. (Ind.)	596	22	27
Whitley County High (total)	977	35	27
Whitley County Elem. (total)	3,600	130	28



KAYNEE FACTORY PLANT



LOW RENT HOUSING PROJECT, NEARING COMPLETION



WHITLEY COUNTY COURTHOUSE



WHITLEY COUNTY HEALTH CENTER

Vocational Schools:

Kentucky's vocational education program utilizes thirteen highly specialized regional schools, which are partly integrated with secondary education. These special area trade schools prepare Kentuckians for a variety of trade and industrial occupations.

Williamsburg is served by the Somerset Area Vocational School located at Somerset, 50 miles. Courses offered include: Auto Mechanics, Auto Body Mechanics, General Industrial Electricity, Machine Shop and Woodworking and Carpentry. It should be noted that courses are subject to change as demand requires.

The trade preparatory courses listed above are normally two years in length. In addition to the above, short unit courses for the upgrading of employed workers are offered on a continuous basis wherever needs exist and upon request. These short unit courses are provided in all occupations of an industrial nature. New courses are constantly added as needs arrive and facilities permit.

Colleges:

Cumberland College located in Williamsburg was founded in 1889 under the name of Williamsburg Institute by the Mt. Zion Association of Baptist. The enrollment is approximately 1,100. There are ten major buildings located on the 15-acre campus.

This four year, co-education institution offers two degrees, a Bachelor of Arts and Bachelor of Science. The college, now valued in excess of \$2,500,000.00 also has available many pre-professional courses.

Institutions of higher learning in the area include:

Union College, Barbourville, 33 miles
Sue Bennett, Jr. College, London, 35 miles
Berea College, Berea, 83 miles
Centre College, Danville, 98 miles
Eastern State College, Richmond, 97 miles
Asbury College, Wilmore, 120 miles
University of Kentucky, Lexington, 123 miles
Transylvania College, Lexington, 123 miles
Cumberland College, Williamsburg

Libraries

Williamsburg has access to the new library at Cumberland College. This library was just recently opened and at the present time is supplied with 70,000 volumes. Five thousand books are to be added annually for a total capacity of 125,000 volumes.

There is also a Public library located in the City Building.

Churches

There are eight churches in Williamsburg; the denominations represented are Baptist, Methodist, Christian, Church of God, and Seventh Day Adventist. Average church attendance is 45% of the population.

Banks

	<u>Statements as of December 31, 1960</u>	
	<u>Assets</u>	<u>Deposits</u>
The Bank of Williamsburg	\$5,012,615.70	\$4,450,688.37
Farmers National Bank	\$4,365,280.55	\$3,974,292.76

Hotel and Motel Accommodations

Williamsburg Motor Court	12 units
Faulkner's Motel	17 units
Teague Motel	14 units
White' Motel	18 units
Adkins Motel	16 units
Gentry Hotel	27 rooms

Newspapers, Radio and Television

Newspapers:

The Whitley Republican, a weekly local paper, serves the Williamsburg area and has 1,550 subscribers. Louisville, Lexington, Corbin and Knoxville papers are received daily.

Radio:

Williamsburg is served by WEZV, an independent station with a power of 1,000 watts. Operating hours are from 5:00 A. M. to 8:00 P. M.

Television:

Television reception is from Knoxville over two channels. Reception is described as excellent.

Communication

Postal Facilities:

Williamsburg has a second-class post office with 16 employees. Mail is received and dispatched 5 times daily by 1 train and 4 trucks. There are three rural and three star routes. Postal receipts for 1960 were \$33,000, an increase of \$5,000 in 6 years.

Telephone and Telegraph:

Telephone service is provided by Southern Bell Telephone and Telegraph Company, which has 1,200 subscribers at the present time. It is a dial phone system, and long distance service is described as good.

Telegraph service is provided by Western Union.

Clubs and Organizations

Civic:

Chamber of Commerce, Lions, Rotary, Optimist, Jaycees.

Fraternal:

Masons, I.O.O.F., American Legion, VFW.

Women's:

Women's Club, Younger Women's Club, Business and Professional Women's Club.

Youth:

Boy Scouts, Girl Scouts, 4-H Club, FFA, FHA, Juniors.

Recreation

Local:

1. Supervised Recreation at the City Park. Playground equipment includes: swings, slides, see-saws, volleyball court, basketball courts, tennis courts, and other game equipment.
2. An \$18,000 municipal swimming pool located at the city park is supervised daily by two registered life guards. A small pool is provided for children.
3. A new \$200,000, 12-lane bowling alley has been erected adjacent to the city park. Bowling leagues are organized for all ages. Plans to add 4 new lanes have been made.
4. The American Legion park provides facilities such as a pavilion softball and baseball field, and organized teams for summer activity.
5. College concerts are made available to the public.
6. One indoor theater and drive-in theater is available.
7. Williamsburg Water Festival is held annually at the city pool and draws a large crowd from the surrounding areas. Proceeds from this festival go to improve the park recreation facilities.

Area:

There are three state parks and one national park in the Williamsburg area. Cumberland Falls State Park, a distance of 18 miles, has recreation facilities such as: DuPont Lodge with 80 rooms and restaurant facilities; completely furnished housekeeping cabins and modern tent and trailer camp facilities; drama; trading post with sandwich gift, and souvenir shops; fishing; many miles of riding trails and bridle paths; swimming pool and beach area with modern bath houses; and shelter houses, outdoor grills and picnic tables.

Levi Jackson State Park, a distance of 33 miles, has extensive picnicking and camping facilities as well as a new swimming pool.

Pine Mountain State Park, a distance of 43 miles, is the scene of the annual Mountain Laurel Festival. The park is adjacent to 12,000-acre Kentucky Ridge Forest. A natural amphitheater is located at Laurel Cove and is the setting for the summer drama, "The Book of Job". Trails for hiking, picnicking areas and shelter houses are provided. Completely furnished housekeeping cabins are available. Meals are served at the park dining room.

Cumberland Gap National Historical Park, only 50 miles from Williamsburg, covers parts of three states. The park area, consisting of 20,184 acres, contains the gap; about 2 miles of the Wilderness Road; the Pinnacle from which can be seen parts of several states; ruins of an early mill and foundry; Civil War fortifications; the Tri-State Peak where Kentucky, Tennessee and Virginia meet; caves and other interesting features.

Community Improvements

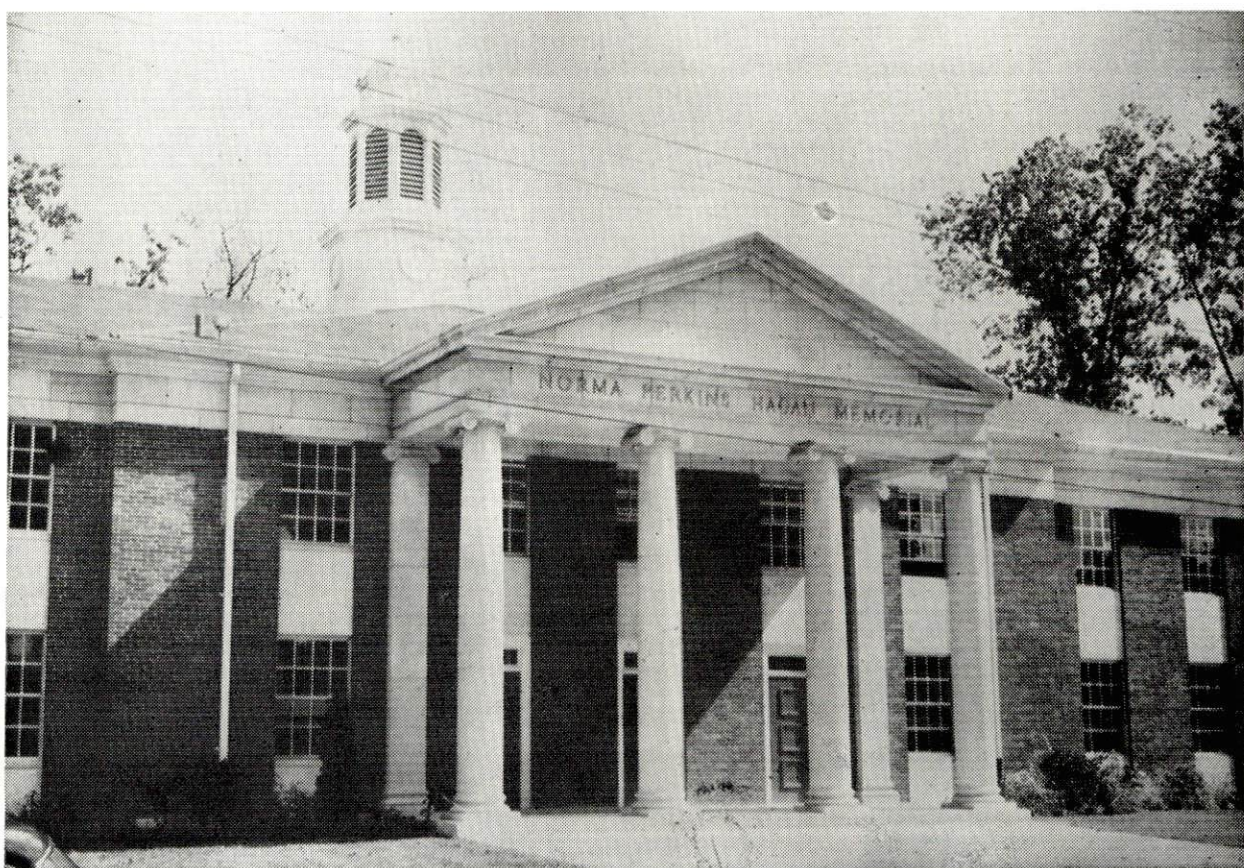
Local Improvements:

Community improvement during the past few years include the following:

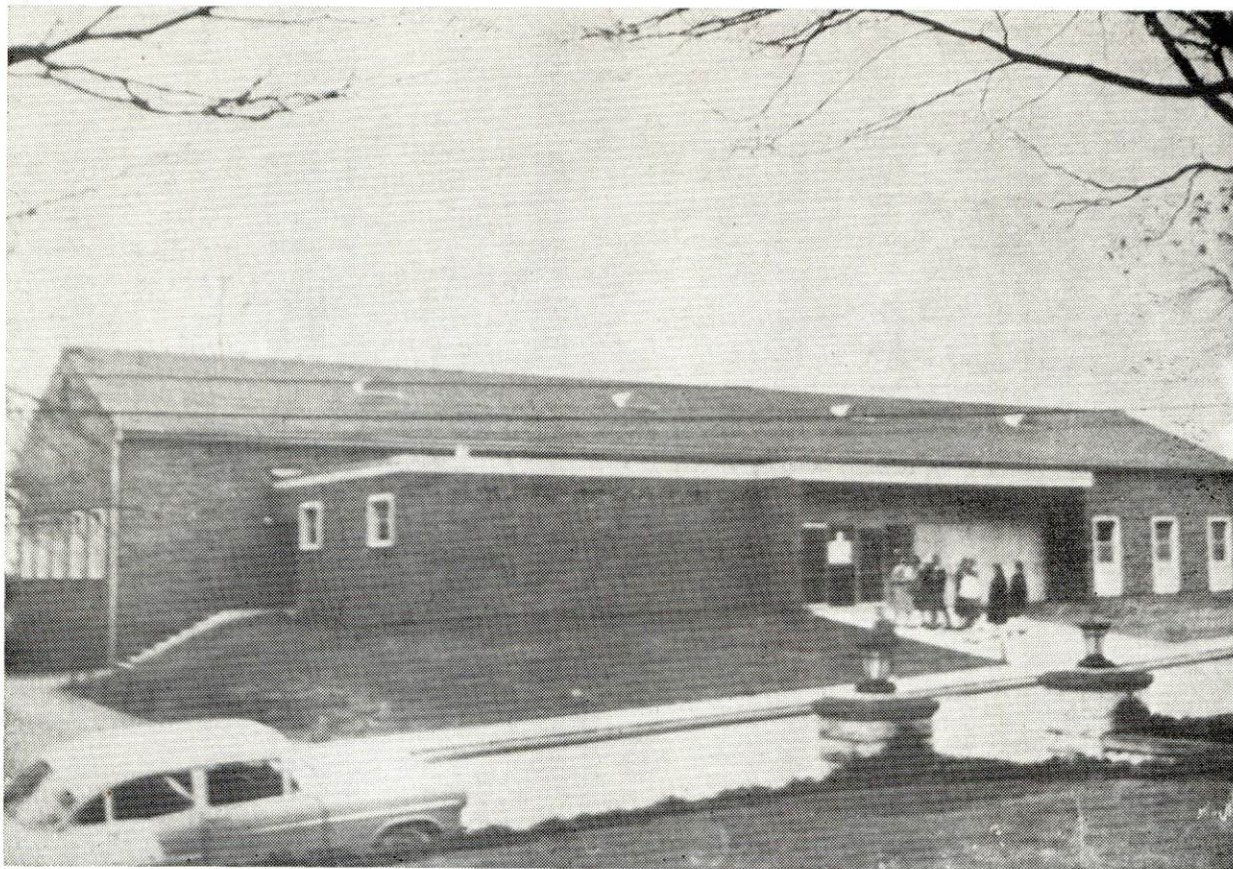
1. Fifteen-unit public housing project completed in November, 1961.
2. Completion of a new subdivision.
3. Completion of two new apartment buildings.
4. Completion of a \$250,000 commercial building.
5. Three new super markets.
6. Cumberland College has just completed the building of a \$315,000 library. The college has also been made a 4-year college.
7. Tennis courts have been constructed in the city park.
8. A new \$200,000, 12-lane bowling alley.
9. A radio station, WEZV, has been completed in the last year.
10. A new library, located in the City Hall, opened in September, 1961.
11. Plans for improvement of the water system and sewage system are now being submitted.



CUMBERLAND COLLEGE CHAPEL AND ADMINISTRATION BUILDING



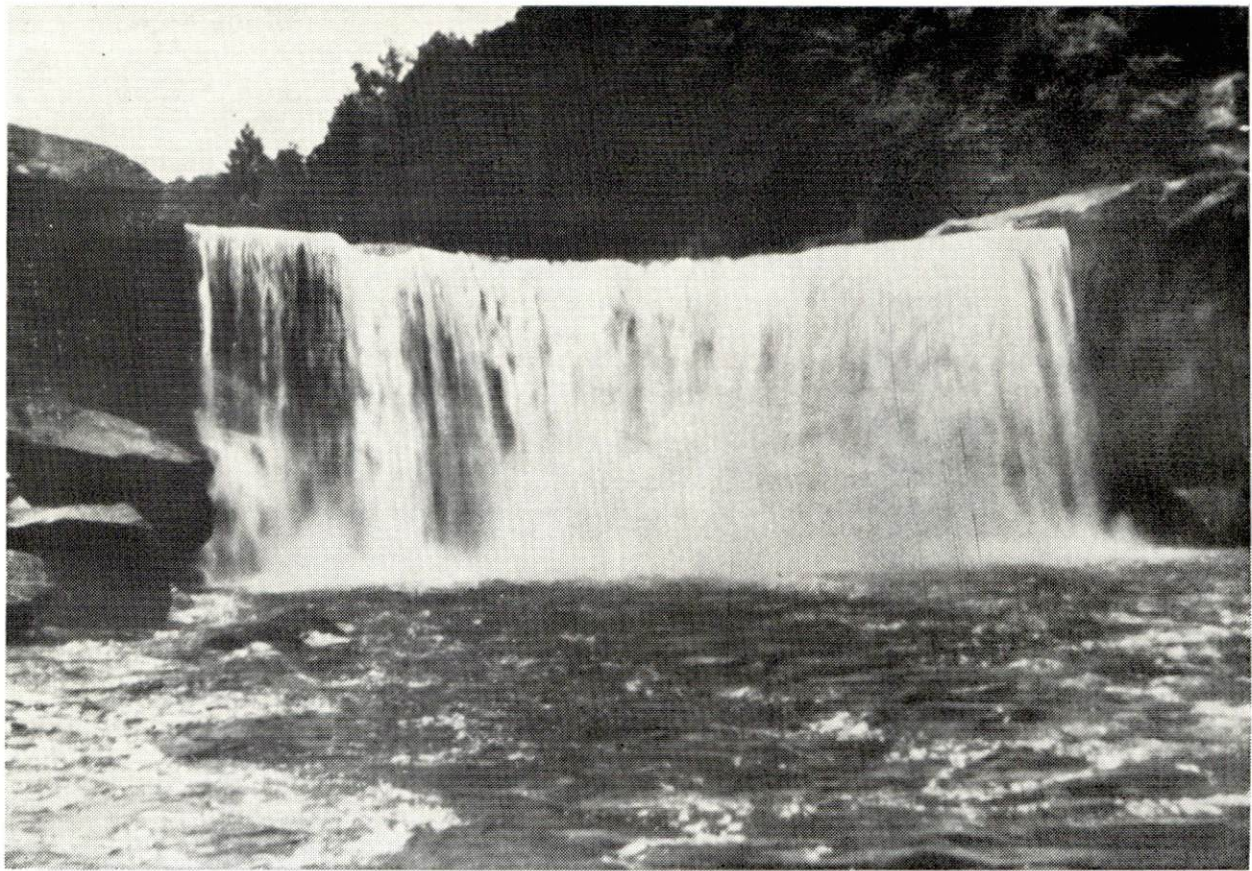
NORMA JEANNE PERKINS HAGAN LIBRARY, CUMBERLAND COLLEGE



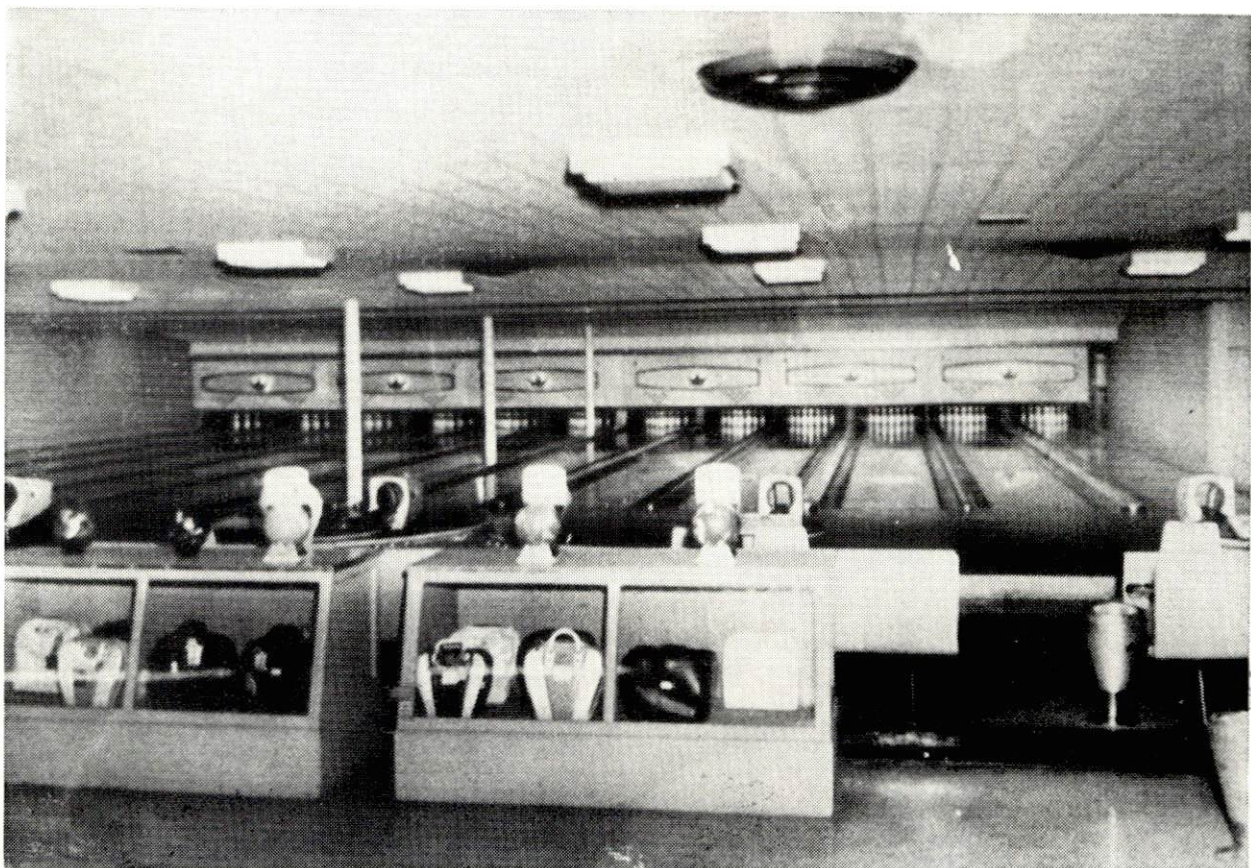
CUMBERLAND COLLEGE DINING HALL



WILLIAMSBURG HIGH SCHOOL



CUMBERLAND FALLS



12 LANE BOWLING ALLEY

NATURAL RESOURCES

Agricultural Products

In 1959 there were 1,319 farms covering 94,948 acres, an average of 72 acres per farm. The following table shows the agricultural statistics for the Whitley County area and Kentucky.

Table 8

Agricultural Statistics for Whitley County Area * and Kentucky
1959**

<u>Crop</u>	<u>Acres Harvested</u>	<u>Yield per Acre</u>	<u>Total Production</u>
<u>Corn:</u>			
Whitley Co. Area (bu)	21,394	36.0	771,194
Kentucky (bu)	1,649,000	42.5	70,184,000
<u>Wheat:</u>			
Whitley Co. Area (bu)	250	21.2	5,300
Kentucky (bu)	158,000	24.5	3,876,000
<u>Soybeans:</u>			
Whitley Co. Area (bu)	213	12.7	2,714
Kentucky (bu)	181,000	22.1	4,012,000
<u>Burley Tobacco:</u>			
Whitley Co. Area (lbs)	2,328	1,695.4	3,947,087
Kentucky (lbs)	189,000	1,604.5	303,261,000
<u>Alfalfa Hay:</u>			
Whitley Co. Area (tons)	1,657	1.4	2,366
Kentucky (tons)	289,000	2.1	620,000
<u>Clo-Tim Hay:</u>			
Whitley Co. Area (tons)	15,848	1.0	16,205
Kentucky (tons)	427,000	1.3	582,000
<u>Lespedeza Hay:</u>			
Whitley Co. Area (tons)	12,363	.9	12,250
Kentucky (tons)	549,000	1.2	703,000

Table 9

Livestock Statistics for Whitley County Area* and Kentucky
1959**

<u>Livestock</u>	<u>Number on Farms as of January 1, 1960</u>
<u>All cattle and calves:</u>	
Whitley Co. Area	29,318
Kentucky	1,947,000
<u>Milk cows:</u>	
Whitley Co. Area	10,059
Kentucky	466,000
<u>Sheep:</u>	
Whitley Co. Area	1,612
Kentucky	546,000

Forests

Whitley County is 73% forested with relatively heavy stands of oak, hickory, beech, yellow poplar and pine. A large portion of the county's 214,000 acres of forest is in the Cumberland National Forest.

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, and less than one-quarter of the lumber, veneer and bolts produced (500 to 600 million board feet in 1958) is used in manufacturing in the state.

* Whitley County Area includes Whitley and the surrounding counties of Bell, Knox, Laurel and McCreary.

** Kentucky Agricultural Statistics, 1959, Kentucky Crop and Livestock Reporting Service.

Minerals

Coal constitutes the most important mineral resource of Whitley County. Other minerals of importance include natural gas and petroleum, clay, and sand and gravel. Limestone, suitable for general construction purposes and possibly agricultural lime, occurs along the Pine Mountain trust fault in the southeastern portion of the county.

Coal:

All of the coals are classified as high volatile bituminous. They run low in ash and sulphur content and have a high b.t.u. value. Several seams are mined, with the Jellico seam being the most actively worked. The thickness ranges from 30 to 50 inches and it has a hard blocky structure. The Jellico seam is widely known in the southern domestic trade. Selected analysis of the Jellico and Blue Gem seams are as follows:

<u>Seam</u>	<u>Mois- ture</u>	<u>Volatile Matter</u>	<u>Ash</u>	<u>Sul- phur</u>	<u>Ash Softening Temp. F.</u>	<u>Mineral Matter Free-Dry Bases</u>	
						<u>Fixed Carbon</u>	<u>BTU</u>
Jellico	3.5	37.6	2.8	.8	2,360	60.2	14,960
Blue Gem	3.8	39.3	1.7	1.3	2,260	58.7	15,020

Source: U. S. Bureau of Mines

For the period 1891 through 1959, an accumulative total of nearly 37 million tons has been produced in Whitley County. Production for 1959 amounted to 346,145 tons from two rail mines and fifty-five truck mines.

Reserves:

Total original reserves of Whitley County are estimated at 660.60 million short tons by the the U. S. Geological Survey in a recent publication, "Coal Resources of Eastern Kentucky". This includes measured, indicated and inferred resources in beds fourteen inches or more in thickness.

Natural Gas and Petroleum:

Natural gas has played a more important role to the economy of this area than petroleum. The outstanding development has been the Williamsburg oil and gas field with spotted production occurring throughout the county. More recently, several good oil wells have been reportedly drilled. Production has been chiefly from the "Salt Sand" and "Big Lime" horizons at shallow-to-medium depths.

For the period 1918 through 1960, total accumulative oil production amounted to 29,212 barrels. In 1960, a total of 18,501 barrels were secured.

Clay:

Alluvial and upland clay deposits of quality suitable for brick manufacture are present. Recent investigations indicate that some shale members of the Breathitt formation could be used for the manufacture of common brick, structural tile and lightweight aggregate. Under proper market conditions, these deposits could possibly be developed. One miscellaneous clay operation was reported in 1959.

Sand and Gravel:

Sand and gravel deposits suitable for general construction purposes can be obtained locally along the major stream beds. Sandstones which can be used for local building and roadway construction purposes are also available.

In 1959 Kentucky ranked tenth in the nation in the value of minerals produced. Total production was valued at \$416,391,000 and the principal minerals were coal, petroleum, natural gas and stone. Among the states, Kentucky ranked third in bituminous coal and second in ball clay and fluorspar production.

Table 10

Kentucky Mineral Production in 1959*

<u>Mineral</u>	<u>Unit</u>	<u>Quantity</u>
Barite	Short tons	26,598
Clays	Short tons	984,000
Coal	Short tons	62,810,000
Fluorspar	Short tons	18,579
Gem stones		(1)
Lead (recoverable content of ores, etc.)	Short tons	409
Natural gas	Million cubic feet	72,400
Natural-gas liquids:		
Natural gasoline	Thousand gallons	35,868
LP-gases	Thousand gallons	213,171
Petroleum (crude)	Thousand 42-gal. bbls.	26,343 (2)
Sand and gravel	Short tons	5,081,000
Silver (recoverable content of ores, etc.)	Troy ounces	75
Stone	Short tons	16,063,000
Zinc (recoverable content of ores, etc.)	Short tons	673

(1) Weight not recorded

(2) Preliminary figure

* The Mineral Industry of Kentucky, Minerals Yearbook, 1959.

Water

Surface Water:

Large quantities of surface water are available from both the Cumberland and Laurel Rivers. Other sources may be made available from impounded small streams. The average discharge (USGS) of the Cumberland River at Williamsburg and the Laurel River near Corbin are 2,541 cfs (4 years record) and 345 cfs (14 years record), respectively.

Ground Water:

The occurrence of ground water is from rocks of the Devonian, Mississippian and Pennsylvanian systems. This is summarized in Hydrologic Investigations Atlas HA-10 (USGS) as follows:

DEVONIAN AND MISSISSIPPIAN SYSTEMS, UNDIFFERENTIATED (Along Pine Mountain in the southeastern portion of the county.)

"The outcrop areas of the Devonian and Mississippian systems are along the Pine Mountain thrust fault. The limestone yields water to springs, one of which is used for public supply."

PENNSYLVANIAN SYSTEM

Eastern Coal Field:

"Where sandstone, siltstone, or conglomerate crops out in broad uplands or in valleys, it yields enough water for domestic use to most drilled wells. A number of wells yield more than 50 gpm for public and industrial supplies. Some water is obtained from limestone and coal beds. Little water is available from shale. Sandstone and conglomerate yield water to numerous springs and seeps, but most of the springs are small and go dry in late summer."

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 these systems.

MARKETS

Retail sales in Whitley County were \$18,997,000.00 in 1958.*

Per capita income in Whitley County was \$729.00 in 1957.**

Kentucky and the seven adjoining states make up one-fourth (1/4) of the National Market.

In 1957, the population was 39,901,000 -- or 23.4% of the United States; personal income was \$80,029,000,000 -- or 23.2% of the United States; value added by manufacturing was \$40,684,782,000 -- or 28.2% of the United States.

In 1958, retail sales in this area totaled \$44,817,920,000 -- or 22.3% of the United States.***

* 1958 Census of Business, Retail Trade, Kentucky, United States
Bureau of Census

** Personal Income in Kentucky Counties, 1957, Bureau of Business
Research, University of Kentucky, Lexington, Ky.

*** Kentucky Industrial Directory, 1959-60, Kentucky Department of
Economic Development

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 South-central part. Late summer is normally the driest part of the year.

Winter is usually 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.

APPENDIX

History	Appendix A
Employment by Industry Division	Appendix B
Economic Characteristics of the Population	Appendix C
Climatic Data	Appendix D
Kentucky Corporation Taxes	Appendix E
Taxes Applicable to a Manufacturing Concern	Appendix E-1
City Bond Issues for Industrial Buildings	Appendix F
Instructions for Filing Articles of Incorporation	Appendix G
Cooperating State Agencies	Appendix H

HISTORY

Whitley County was formed in 1818, the 59th Kentucky County to be created. It was named in honor of Colonel William Whitley, soldier and Indian fighter who died in the battle of the Thames in 1813. This mountain county is located in southeastern Kentucky on the Tennessee border. Cut by the Cumberland River, the surface of the county is broken except in the river valleys which are rich and productive. The natural beauties of this area are exceeded nowhere else in the world.

Williamsburg, the county seat of Whitley County, is located on the edge of the Cumberland National Forest which runs in a north-south direction almost the entire length of Kentucky. Within the forest, on the line between Whitley and McCreary Counties and 8 miles from Williamsburg, is Cumberland Falls State Park. Cumberland Falls has achieved world-wide renown for its moonbow, one of two in the world. (The other is at Victoria Falls in Africa.) To the east, within 50 miles of Williamsburg is Pine Mountain State Park, where the Mountain Laurel Festival is held each spring; and to the west lies Lake Cumberland, second only to Kentucky Lake in size. All of these contain recreational areas which match their scenic beauty for enjoyment.

Agriculture is one of Whitley County's most important industries. In 1951 over three million dollars worth of farm products were sold from the county's farms. Looking back to 1870, only 11,918 pounds of tobacco, 520 tons of hay, and 1,730 head of swine were produced in Whitley County. In 1959 these farms produced 334,594 pounds of tobacco, 3,542 tons of hay, and 5,115 head of swine. This represents an increase of 2,707.4% in tobacco, 580.3% in hay, and 195.3% in swine.

Above and below the ground Whitley County has an abundance of natural wealth. Forest areas, including Cumberland National Forest, cover 73% of the land area. Oak, hickory, beech, yellow poplar, and pine are the predominant types of trees. There is also sand, gravel, and some gas and oil found in the county. Its most important resource to date has been coal. In 1957, 566,905 tons were produced, and 458 men were employed by the coal industry in the county. There were also nine small industries in Williamsburg, employing 68 workers. Coal and improved agriculture have enabled both town and county to grow. In 1860 there were 7,552 residents of Whitley County and 125 in Williamsburg. As of 1960 the county had 25,815 inhabitants and the town 3,478.

Appendix A

One of the nation's most famous women, Julia Marcum, was a long-time resident of Williamsburg. With her family she aided the underground railway and fought for the Union during the Civil War. Twice wounded and with one eye lost to a bayonet, she spent her life in religious and patriotic work. She was the only woman member of the organization of ex-Union soldiers, the Grand Army of the Republic. At the time of her death in 1935 she was the only woman in the history of the United States to be granted a soldier's pension. This was given her by a special act of the Congress in 1884. She was buried with military honors in 1935 in Williamsburg.

J. B. Gatliff of Williamsburg has in his possession a bible of one of the early settlers of the area. It was printed in 1757, but it is more valued for the notations in it than for its age. These were written in ink made from pokeberry juice and described the life of a pioneer family in Kentucky, including the number of Indians killed.

Appendix B

Covered Employment by Major Industry Division,
Whitley County and Kentucky

<u>Industry, September, 1960</u>	<u>Whitley County</u>		<u>Kentucky</u>	
	<u>Number</u>	<u>Per cent</u>	<u>Number</u>	<u>Per cent</u>
All Industries	2, 149	100.0	456, 188	100.0
Mining & Quarrying	400	18.6	33, 672	7.3
Contract Construction	215	10.0	37, 503	8.2
Manufacturing	267	12.4	172, 028	37.7
Food & kindred products	116	5.4	26, 979	5.9
Tobacco	0	0	10, 603	2.3
Clothing, tex. & leather	34	1.6	26, 586	5.8
Lumber & furniture	38	1.8	14, 995	3.2
Printing, pub. & paper	50	2.3	10, 302	2.2
Chemicals, petroleum, coal & rubber	0	0	13, 632	2.9
Stone, clay & glass	20	.9	6, 222	1.3
Primary metals	0	0	9, 120	1.9
Machinery, metals & equip.	4	.2	51, 219	11.2
Other	5	.2	2, 368	.5
Transportation, Communication & Utilities	116	5.4	33, 704	7.3
Wholesale & Retail Trade	817	38.0	120, 282	26.3
Finance, Ins. & Real Estate	83	3.9	20, 138	4.4
Services	251	11.7	36, 976	8.1
Other	0	0	1, 885	.4

Economic Characteristics of the Population for Whitley County and Kentucky
1950

Subject	Whitley County		Kentucky	
	Male	Female	Male	Female
Total Population	15,838	16,101	1,474,987	1,469,819
EMPLOYMENT STATUS				
Persons 14 years old & over	10,427	10,928	1,039,654	1,048,459
Labor force	7,471	1,759	799,094	214,162
Civilian labor force	7,466	1,757	777,155	213,916
Employed	7,158	1,666	748,658	206,328
Private wage & salary	4,126	1,004	437,752	156,377
Government workers	319	170	45,354	28,787
Self-employed	2,036	265	235,407	15,104
Unpaid family workers	677	227	30,145	6,060
Unemployed	308	91	28,497	7,588
Experienced workers	307	89	28,082	7,281
New workers	1	2	415	307
Not in labor force	2,956	9,169	240,560	834,297
Keeping house	93	7,581	5,495	655,564
Unable to work	837	426	70,583	38,564
Inmates of institutions	32	8	14,764	7,223
Other and not reported	1,994	1,154	149,718	122,946
14 to 19 years old	970	844	84,410	85,890
20 to 64 years old	797	249	47,447	28,952
65 and over	227	61	17,861	8,104
MAJOR OCCUPATION GROUP OF EMPLOYED PERSONS				
All Employed	7,158	1,666	748,658	206,328
Professional & technical	219	135	34,405	25,410
Farmers & farm mgrs.	1,345	77	169,728	2,264
Mgrs., officials & props.	455	90	57,432	9,706
Clerical & kindred wkrs.	238	223	33,228	47,520
Sales workers	265	215	35,141	20,534
Craftsmen and foremen	973	7	107,292	3,096
Operatives & kindred wkrs.	1,941	280	152,280	37,609
Private household wkrs.	9	151	1,584	21,408
Service workers	173	272	30,522	28,000
Farm laborers, unpaid fam.	656	185	29,165	3,260
Farm laborers, other	253	9	38,358	788
Laborers ex. farm & mine	581	3	49,848	1,843
Occupation not reported	50	19	9,675	4,890

Source: Bureau of the Census, 1950 Census of Population (Washington, 1952),
Vol. II, Part 17, Tables 25, 28, and 43.

CLIMATIC DATA FOR WILLIAMSBURG, WHITLEY COUNTY, KENTUCKY

Month	Temp. Norm*	Total Prec. Norm*	Av. Relative Humidity Readings**	
	Deg. Fahrenheit	Inches	7:00 A. M.	7:00 P. M. (EST)
January	40.5	4.70	83	69
February	41.1	4.19	81	62
March	48.6	4.97	79	57
April	57.5	3.67	78	54
May	66.1	4.03	81	58
June	74.5	3.75	82	59
July	77.3	4.81	84	62
August	76.2	3.80	88	63
September	70.1	2.54	88	62
October	59.1	2.15	89	63
November	46.8	3.22	84	63
December	39.9	3.65	84	68
Annual Norm	58.1	45.48		

* Station Location: Williamsburg, Kentucky

** Station Location: Knoxville, Tennessee

Length of record - 7:00 A. M. readings - 72 years;
7:00 P. M. readings - 72 years.

Days Cloudy or Clear: (89 years record) - 100 clear days, 111 partly cloudy, 154 cloudy.

Per cent of Possible Sunshine: Annual 52 per cent.

Days with Precipitation of 0.01 inch or more: (89 years record) - 127 days.

Days with 1.0 or More Snow, Sleet, Hail: (76 years record) - 3 days.

Days with Thunderstorms: (79 years record) - 50 days.

Days with Heavy Fog: (79 years record) - 28 days.

Prevailing Wind: (41 years record) - N. E.

Seasonal Heating Degree Days: (59 years record) - Approximate long-term means - 3,590 degree days.

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:

	<u>Rate Per Share (Par Value)</u>	<u>Rate Per Share (No Par Value)</u>
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 franchise paying 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 amount of the tax is computed from this return. The corporation income and license tax returns have been consolidated. Tax payment is due within 30 days after certification of the assessment of its capital stock.

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 non-profit corporations are exempt from the tax. Payment is due on the 15th day of the fourth month after the close of the tax year.

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.

Franchise Company Taxes

Property of franchise companies (public service companies, railroad companies, common carrier trucking companies etc.) is subject to taxation at the following rates per \$100 value: real, 5¢; tangible personal, 50¢; non-operating intangible property, 25¢; manufacturing machinery, 50¢; franchise and rolling stock of car line companies, \$1.50; and franchise (value over and above the actual value of tangible property), 50¢. With the exception of manufacturing machinery, franchise and rolling stock of car line companies, and non-operating intangibles, such property is also subject to local taxation.

Franchise companies must, between January 1 and March 31, file an annual report of their operations during the past calendar year. Assessment of franchise 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.

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 1955, the statewide assessment level on real estate and tangible personalty is about 35 per cent, 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			
	State	County	City	School
Annuities	\$.05	\$No	\$No	\$ No
Bank deposits	.10	No	No	No
Bank shares	.50	.20	.20	.40
Brokers accounts receivable	.10	No	No	No
Building and loan association capital stock	.10	No	No	No
Car lines	1.50	No	No	No
Distilled spirits	.50	Full ^{1/}	Full	Full
Farm products in storage	.05	.05 (tobacco) .15 (other)	.05 (tobacco) .15 (other)	No
Farm products in the hands of producers or agent	.25	No	No	No
Intangibles, franchise	.50	Full	Full	Full
Intangibles, franchise nonoperating	.25	No	No	No
Intangibles, not elsewhere 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.

^{2/} 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 stockholders 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.

KENTUCKY STATE AND LOCAL TAXES
APPLICABLE TO A MANUFACTURING CONCERN

	<u>State</u>	<u>Local</u>									
Business Taxes	<p>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, <u>after</u> deduction of Federal corporation income tax attributable to Kentucky operations.</p> <p>2. Corporation license tax of 70 cents on each \$1,000 of that part of the value of capitol stock represented by property owned or business transacted in Kentucky; minimum tax \$10.</p>	There are no local taxes levied on business firms outside corporate limits of Kentucky cities.									
Personal & Individual	Individual income tax consisting of: (1) a normal tax which ranges from 2% on the first \$3,000 of net income to 6% on net income in excess of \$8,000 <u>after the deduction of Federal individual income tax payments</u> , which is reduced by a tax credit of \$13 for each exemption.	There are no local individual income taxes levied outside the corporate limits of Kentucky cities.									
Real Estate	Five cents on each \$100 of assessed valuation. The average county assessment ratio is approximately 33 percent of current market value.										
Machinery & Equipment	Fifty cents on each \$100 of assessed valuation. The average assessment ratio is approximately 33 percent of current market value.	No local taxing jurisdiction allowed to impose a property tax on manufacturing machinery and equipment.									
Inventory	Fifty cents on each \$100 of assessed valuation. The average assessment ratio is approximately 33 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	<p>The assessment ratios and tax rates per \$100 of assessed value for the various classes of intangible property are as follows:</p> <table> <tr> <td>Bank Deposits</td><td>100%</td><td>1/10 of 1¢</td></tr> <tr> <td>Stocks & Bonds</td><td>100</td><td>25</td></tr> <tr> <td>Accounts Receivable</td><td>85</td><td>25</td></tr> </table>	Bank Deposits	100%	1/10 of 1¢	Stocks & Bonds	100	25	Accounts Receivable	85	25	No local taxing jurisdiction allowed to impose a property tax on intangible property.
Bank Deposits	100%	1/10 of 1¢									
Stocks & Bonds	100	25									
Accounts Receivable	85	25									

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 of 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 Economic Development, 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 Economic Development "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 1959, 2,645 miles of highway and bridges were placed under contract at a total cost of \$62,905,575. 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 Industrial Relations 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 Economic Development 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.