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Industrial Resources: Casey County - Liberty

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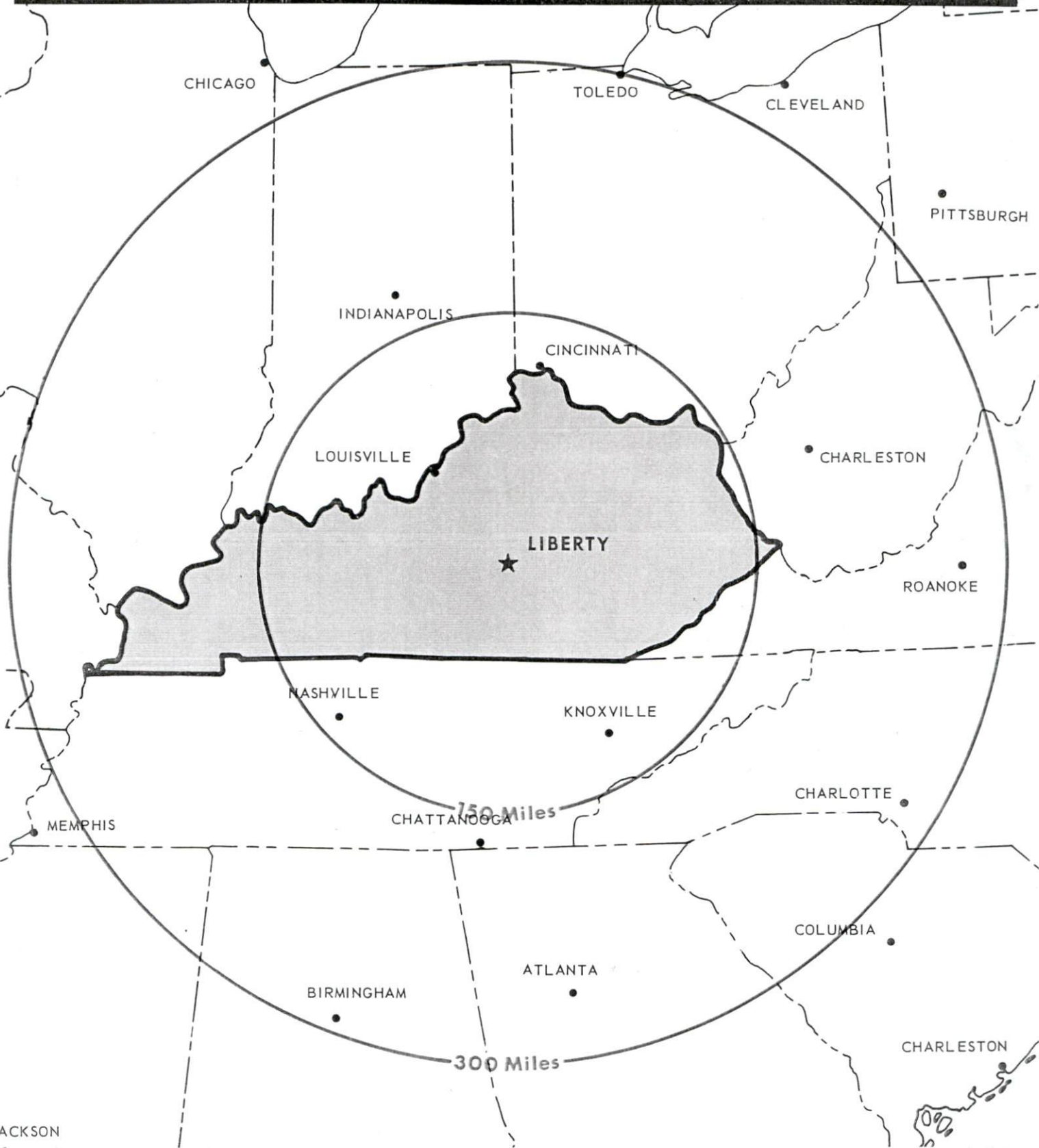
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INDUSTRIAL RESOURCES

LIBERTY KENTUCKY



INDUSTRIAL RESOURCES
LIBERTY, KENTUCKY

Prepared by
Casey County Industrial Development Corporation
and
The Kentucky Department of Commerce
Frankfort, Kentucky
December, 1966

This copy has been prepared by the Kentucky Department of Commerce,
Division of Research, and the cost of printing paid from state funds.

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Liberty

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SUMMARY DATA

POPULATION:

1960: Liberty - 1,578

Casey County - 14,327

LIBERTY LABOR SUPPLY AREA:

Includes Casey and all adjoining counties. Estimated number of workers available for industrial jobs in the labor supply area: 7,375 men and 5,277 women. Number of workers available from Casey County: 1,114 men and 774 women.

The future labor supply will include 8,746 boys and 7,885 girls who will become 18 years of age by 1972.

LOCAL MANUFACTURING:

Manufacturing firms, their products, employment, prevailing wage rates, and current unionization are shown in detail in the Manufacturing Chapter.

TRANSPORTATION:

Railroads: The nearest railroad serving Liberty is the Southern Railway located at Moreland, Kentucky, 16 miles distant.

Air: Blue Grass Field, located in Lexington, Kentucky, is the nearest major airport with regularly scheduled flights. Lexington is 65 miles from Liberty.

Trucks: Liberty has both interstate and intrastate common carrier service by two truck lines.

Bus Lines: Bus transportation for Liberty is provided by the Southern Greyhound Bus Lines and Trailway Bus Lines at Danville, Kentucky, 29 miles distant.

Highways: Liberty is served by U. S. Highway 127 and Kentucky Routes 49 and 70.

UTILITIES:

Electricity:

City: Kentucky Utilities Company

County: Inter-County RECC, Taylor County RECC, and South Kentucky RECC

Note: These systems are interconnected.

Gas: Natural gas is distributed in Liberty by a municipally owned system, whose source of supply is the Texas Eastern Transmission Corporation.

Water: The municipally owned Liberty Water Company supplies Liberty with treated water. The source of raw water is the Green River.

Sewer System: The municipally owned sewerage system consists of separate storm and sanitary sewers. A new 260,000 gpd treatment plant was put into operation in 1965.

INDUSTRIAL SITES:

Liberty has five sites, ranging in size from 5 acres to 160 acres, available to industry. Three of the sites border the corporate limits of Liberty and are served with all utilities.

POPULATION AND LABOR MARKET

Population

Liberty has shown a very definite increase in population for every census taken since 1940. At the 1960 population count, Liberty had a net increase of 133.4 percent over the 1940 population.

Casey County has had a net decrease of 28.2 percent since the 1940 census.

TABLE 1

POPULATION DATA FOR LIBERTY AND CASEY COUNTY
WITH COMPARISONS TO THE KENTUCKY RATE OF CHANGE, 1910-60

Year	Liberty		Casey County		Kentucky
	Population	% Change	Population	% Change	% Change
1910	330		15,479		6.6
1920	368	11.5	17,213	11.2	5.5
1930	549	49.1	16,747	- 2.8	8.2
1940	676	23.1	19,962	19.1	8.8
1950	1,291	90.9	17,446	- 12.7	3.5
1960	1,578	22.2	14,327	- 17.9	3.2

Source: U.S. Bureau of the Census, U.S. Census of Population: 1960, "General Population Characteristics," Kentucky.

Economic Characteristics

In March, 1966, there were 9,320 manufacturing jobs in the Liberty area, with 505 of this number in Casey County. Taylor County had 3,139 persons employed in manufacturing, which was the greatest number of manufacturing jobs of any area county.

TABLE 2

CASEY COUNTY LABOR MARKET, AVERAGE WEEKLY INCOME,
TOTAL AND PER CAPITA PERSONAL INCOME

County	Weekly Wages		Personal Income		
	All Industries	Manufacturing	Total (000)	Per Capita	Rank*
Casey	\$52.09	\$ 39.95	\$ 11,783	\$ 871	102
Adair	65.56	49.01	13,017	932	97
Boyle	80.09	89.92	36,364	1,683	28
Lincoln	64.23	61.68	19,796	1,236	65
Marion	66.58	62.87	20,290	1,197	73
Pulaski	68.04	71.63	37,944	1,132	78
Russell	56.31	55.01	9,398	905	99
Taylor	72.04	70.65	25,919	1,496	42
KENTUCKY	\$96.66	\$110.10	\$5,566,097	\$1,799	

*County rankings presented here are the per capita personal income for that county among the total 120 Kentucky counties.

Sources: Kentucky Department of Economic Security (Average Weekly Wage for All Industries and Manufacturing, 1965) for Weekly Wages; Bureau of Business Research, College of Commerce, University of Kentucky, Kentucky Personal Income 1963, 1965, for Personal Income.

Labor Market

Supply Area: The Liberty labor supply area includes Casey and the adjoining counties of Adair, Boyle, Lincoln, Marion, Pulaski, Russell, and Taylor. The population of the labor supply area was 145,437 in 1960.

Current Labor Potential: Fantus Area Research, Inc., estimated in November, 1966, that there were from 5,850 to 6,650 males and from 3,500 to 4,300 females in this area between the ages of 18 and 45 who are currently recruitable for manufacturing jobs. The county distribution of this current labor supply is shown in Table 3.

The potential male labor supply is available from the unemployed plus the underemployed. The underemployed are principally men earning below \$2,500 a year. Most of the underemployed would come from seasonal agricultural employment or marginal nonmanufacturing jobs.

Part of the female labor supply will come from the unemployed but a much greater proportion will come from increased participation in the labor force when jobs are available. The participation rate of women in the labor force is relatively low in much of Kentucky.

TABLE 3
CURRENT POTENTIAL LABOR SUPPLY, LIBERTY,
KENTUCKY AREA, NOVEMBER, 1966

County	Current Labor Potential		
	Total	Male	Female
Area Total:	9,350-10,950	5,850-6,650	3,500-4,300
Casey	1,400- 1,600	900-1,000	500- 600
Adair	1,200- 1,400	500- 600	700- 800
Boyle	250- 450	200- 300	50- 150
Lincoln	1,100- 1,300	800- 900	300- 400
Marion	650- 850	400- 500	250- 350
Pulaski	3,500- 3,700	2,050-2,150	1,450-1,550
Russell	750- 950	650- 750	100- 200
Taylor	500- 700	350- 450	150- 250

Source: Fantus Area Research, Inc., November, 1966.

Future Labor Supply: The future labor supply will include some proportion of the 8,746 boys and 7,885 girls who will become 18 years of age by 1972. The distribution of these children is shown in the following table.

TABLE 4

DISTRIBUTION OF THE FUTURE LABOR SUPPLY, LIBERTY AREA

	18 Years of Age by 1972	
	Male	Female
Area Total:	8,746	7,885
Casey	885	821
Adair	1,540	748
Boyle	971	954
Lincoln	912	1,100
Marion	1,063	1,072
Pulaski	1,880	1,797
Russell	666	591
Taylor	829	802

Source: U.S. Bureau of the Census, U.S. Census of Population: 1960, "General Population Characteristics," Kentucky.

Area Employment Characteristics: The following three tables show the Liberty area employment in agriculture and the covered employment of manufacturing and all industries, respectively.

TABLE 5

LIBERTY AREA AGRICULTURAL EMPLOYMENT, FALL, 1959

	Family Workers	Hired Workers*	Total
Area Total:	16,782	927	17,709
Casey	2,582	50	2,632
Adair	2,372	72	2,444
Boyle	938	180	1,118
Lincoln	2,513	320	2,833
Marion	1,445	127	1,572
Pulaski	4,041	65	4,106
Russell	1,420	25	1,445
Taylor	1,471	88	1,559

*Regular Workers (Employed 150 days or more)

Source: U.S. Bureau of the Census, U.S. Census of Agriculture: 1959, Kentucky.

TABLE 6

LIBERTY AREA MANUFACTURING EMPLOYMENT, MARCH, 1966

	Area								
	Total	Casey	Adair	Boyle	Lincoln	Marion	Pulaski	Russell	Taylor
Total manu- facturing	9,320	505	218	2,050	509	880	1,599	420	3,139
Food & kindred products	551	0	4	154	49	38	112	30	164
Tobacco	8	0	0	5	0	0	2	0	1
Clothing, textile and leather	5,608	264	95	973	417	277	503	289	2,790
Lumber and furniture	1,353	241	105	137	20	258	443	87	62
Print., pub. and paper	111	0	8	30	5	7	37	5	19
Chemicals, petroleum and rubber	195	0	2	11	0	0	177	5	0
Stone, clay and glass	978	0	4	671	12	6	281	4	0
Primary metals	0	0	0	0	0	0	0	0	0
Machinery, metal products and equipment	510	0	0	68	6	294	39	0	103
Other	6	0	0	1	0	0	5	0	0

Source: Kentucky Department of Economic Security (Number of Workers in Manufacturing Industries Covered by Kentucky Unemployment Insurance Law Classified by Industry and County).

Liberty

INDUSTRIAL
RESOURCES

TABLE 7

LIBERTY AREA COVERED EMPLOYMENT, ALL INDUSTRIES, MARCH, 1966

	Area Total	Casey	Adair	Boyle	Lincoln	Marion	Pulaski	Russell	Taylor
Mining and Quarrying	206	28	29	20	6	17	106	0	0
Contract Construction	925	60	68	259	38	53	164	118	165
Manufacturing	9,320	505	218	2,050	509	880	1,599	420	3,139
Transportation, Communication and Utilities	1,595	32	164	452	26	204	371	31	315
Wholesale and Retail Trade	4,169	155	250	1,401	191	353	1,091	147	581
Finance, Ins. and Real Estate	530	13	32	143	37	47	158	14	86
Services	880	21	36	316	25	81	305	31	65
Other	41	6	11	7	0	0	0	5	12
Total	17,666	820	808	4,648	832	1,635	3,794	766	4,363

Source: Kentucky Department of Economic Security (Number of Workers Covered by Kentucky Unemployment Insurance Law Classified by Industry and County).

LOCAL MANUFACTURING

The following table lists the manufacturing industries located in Liberty along with their products and employment.

TABLE 8

LIBERTY MANUFACTURING FIRMS WITH PRODUCTS
AND EMPLOYMENT, 1966

Firm	Product	Employment		
		Male	Female	Total
Casey County News	Newspaper, job printing	4	1	5
Casey Stone Company	Ready mixed concrete			20
F. A. Davenport	Rough lumber	12	0	12
Grooms Bros. Lumber Co.	Rough lumber	8	0	8
Otis Haggard	Rough lumber			6
Lanham Handle Mill	Handles, brush blocks			7
Liberty Handle Mill	Baseball bats, furniture squares	20	0	20
Merry Oaks Lumber Co.	Lumber			15
Freeman Monday	Lumber	10	0	10
Murphy Lumber Co.	Dimension hard- wood lumber			6
Addie Phillips & Son Lumber Co.	Lumber	8	0	8
David Ponder	Lumber, furni- ture squares	5	0	5
Russell Springs Mfg. Corp.	Boys' shirts	10	200	210
Sanders Bros. Milling Co.	Lumber, pallets	8	1	9
Strong Lumber Co.	Barrel headings, furniture squares	5	0	5
Tarters Feed Mill	Feed	5	1	6

Unions

There are no unions represented in Casey County.

TRANSPORTATION

Railroads

The Southern Railway, located 16 miles distant at Moreland, Kentucky, is the nearest rail transportation.

Highways

Liberty is served by U. S. Highway 127 and Kentucky Routes 49 and 70.

TABLE 9

HIGHWAY DISTANCES FROM LIBERTY, KENTUCKY, TO:

Town	Miles	Town	Miles
Atlanta, Ga.	318	Louisville, Ky.	82
Birmingham, Ala.	373	Los Angeles, Calif.	2,188
Chicago, Ill.	382	Memphis, Tenn.	384
Cincinnati, Ohio	141	Minneapolis, Minn.	887
Cleveland, Ohio	380	Nashville, Tenn.	162
Detroit, Mich.	362	New Orleans, La.	692
Kansas City, Mo.	600	New York, N. Y.	805
Knoxville, Tenn.	178	Pittsburgh, Pa.	477
Lexington, Ky.	65	St. Louis, Mo.	381

Truck Service: The following trucking firms serve Liberty:

<u>Company</u>	<u>Home Office</u>	<u>Type Service</u>
Sanders & Leigh Transfer Co.	Liberty, Kentucky	Interstate-Intrastate
Eagle Express Co., Inc.	Somerset, Kentucky	Interstate-Intrastate

TABLE 10

TRUCK TRANSIT TIME FROM LIBERTY, KENTUCKY,
TO SELECTED MARKET CENTERS

Town	Delivery Time*		Town	Delivery Time	
	LTL	TL		LTL	TL
Atlanta, Ga.	3	2	Louisville, Ky.	ON	ON
Birmingham, Ala.	3	2	Los Angeles, Calif.	6	4
Chicago, Ill.	3	2	Nashville, Tenn.	2	ON
Cincinnati, Ohio	2	ON**	New Orleans, La.	4	3
Cleveland, Ohio	3	2	New York, N. Y.	4	3
Detroit, Mich.	3	2	Pittsburgh, Pa.	3	2
Knoxville, Tenn.	2	ON	St. Louis, Mo.	3	2

*Delivery time in days.

**ON - Overnight

Source: Eagle Express Co., Inc., Somerset, Kentucky, December 1966.

Bus Lines: Southern Greyhound Bus Lines and Trailway Bus Lines make regularly scheduled stops at Danville, Kentucky, 29 miles distant.

Air

The nearest major airport, Blue Grass Field, is located at Lexington, Kentucky. This airport is located 65 miles north of Liberty on U. S. Highway 60. There are three paved runways, 5,500 by 150 feet, 3,500 by 150 feet, and 3,500 by 150 feet. Lighting consists of an approach lighting system, beacon, and runway and obstruction lights. Eastern, Delta, and Piedmont Airlines serve the field.

UTILITIES AND FUEL

Electricity

Liberty is supplied electric power by the Kentucky Utilities Company. Rural customers in Casey County are supplied electric power by the Inter-County RECC, Taylor County RECC, and the South Kentucky RECC.

The Kentucky Utilities Company provides electric service in 78 Kentucky counties. The Company has a generating capacity of 740,000 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 Company, Ohio Power Company, Kentucky Power Company, Electric Energy, Inc., Ohio Valley Electric Corporation, Central Illinois Public Service Company, TVA and East Kentucky RECC. These interconnections provide a means of interchanging substantial blocks of electricity when desired. Rates for industry will be furnished by the Company's Industrial Development Department in Lexington, Kentucky.

The Taylor County Cooperative has a total of seven substations in their area with a total of 25,250 KVA available. The Cooperative receives its power from East Kentucky RECC, a generation-transmission cooperative serving eighteen distribution cooperatives which serve substantial parts of 93 Kentucky counties.

East Kentucky's total generating capacity is presently 276,000 KW with an additional 200,000 KW unit under construction. East Kentucky has major interconnections with all neighboring utility companies - TVA - Union Light, Heat and Power Company - Kentucky Power Company - and Kentucky Utilities Company - providing a means for interchanging blocks of power, when mutually advantageous. Being a preferential consumer with relation to federally developed power, substantial blocks of hydro-electric power can become available to the East Kentucky system, thence to Taylor County Rural Electric Cooperative Corporation.

Natural Gas

Liberty is provided with natural gas facilities through the services of the municipally owned Liberty Gas Company. The Liberty Gas Company has a 4-inch line connecting Liberty with the trunk line of the Texas Eastern Transmission Corporation.

Rates per month:

		<u>Per M cu. ft.</u>
First	500 cu. ft.	\$1.65 (minimum)
Next	1,500 cu. ft.	1.38
Next	1,000 cu. ft.	1.10
Next	2,000 cu. ft.	.99
Next	5,000 cu. ft.	.94
Next	10,000 cu. ft.	.88
All over	20,000 cu. ft.	.83

Manufactured Gas

There are three sources of manufactured gas in Liberty.

Coal and Coke*

Liberty is served by both the Eastern and Western Kentucky Coal Fields.

Kentucky is the only State of the Union that has mining districts in both the Appalachian and Eastern Interior coal regions. The Western Kentucky Coal Field occupies the southern extremity of the Eastern Interior coal basin, which also includes areas of Illinois and Indiana. The Eastern Kentucky Coal Field lies within the Appalachian Coal Region, which also includes areas of West Virginia, Pennsylvania, Ohio, Maryland, Virginia, Tennessee, and Alabama.

The two coal fields in Kentucky produced a total of 77,350,451 tons of bituminous coal from 1,993 mines from 42 counties in 1963. Leading counties were Muhlenberg, Pike, Hopkins, and Harlan. Among the states, Kentucky ranked second in the production of bituminous coal.

In western Kentucky, underground mines accounted for 35 percent, auger mines less than 1 percent, and strip mines 64 percent of total coal produced in 1963. The average production per mine was 361,000 tons. Shipments were 88 percent by rail or water and 12 percent by truck. All coal was sold on the open market. Thirty-two cleaning plants cleaned 73 percent of the coal produced; 46 percent was crushed and 13 percent was treated with oil or calcium chloride.

*U. S. Bureau of Mines, Minerals Yearbook, 1964.

In eastern Kentucky, underground mines produced 84 percent, auger mines 9 percent, and strip mines 7 percent of the total production in 1963. The average production per mine was 22,000 tons. Shipments were 84 percent by rail or water and 16 percent by truck. Captive tonnage was 16 percent of the total. Of the total coal produced from the Eastern Kentucky Coal Field, 38 percent was cleaned at 42 cleaning plants; 25 percent was crushed and 9 percent was treated with oil.

Coals from both Kentucky districts are classified as high-volatile bituminous. The eastern Kentucky coals are usually low in ash and moisture. These qualities make much of the coal from eastern Kentucky particularly suitable for coke making and for the manufacture of illuminating gas. Several seams are of hard structure (splint and block) and are highly esteemed by the domestic trade.

Western Kentucky coals are generally higher in ash and sulphur content than that of the Appalachian coals. Coals from the Western Kentucky District are widely used for general steam purposes and in the domestic trade.

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

Fuel Oil

Kentucky has three fuel oil refineries located in Catlettsburg, Louisville and Somerset. Kentucky's fuel supply is supplemented by border state operations.

WATER AND SEWERAGE

Public Water Supply

The municipally owned Liberty Water Company serves the residents of Liberty with its 360,000 gpd treatment plant. Raw water from the Green River is filtered, settled and treated with lime, alum, and chlorine. The treated water is distributed through mains ranging in size from 2 to 8 inches at a pressure of 120 psi. Water usage has reached a peak of 286,000 gpd. Average daily use is 175,000 gallons. Storage facilities include two tanks totaling 250,000 gallons.

In 1966 improvements were completed that included a new mixing tank, a settling basin and two new pumps.

Rates:

	<u>Gallons</u>	<u>Per M Gallons</u>
First	2,000	\$2.75 (minimum)
Next	4,000	1.00
Next	5,000	.80
Next	9,000	.65
Next	20,000	.50
Next	30,000	.40
Next	70,000	.35

Sewerage System

In 1965, Liberty placed into operation the new sewerage treatment plant. The new aeration type plant cost \$205,000 to complete. The plant has a rated capacity of 260,000 gpd and is designed to handle a population of 1,950. All treated sewage flows into the Green River. The sewerage system serves 100 percent of Liberty with mains ranging in size from 6 to 12 inches.

INDUSTRIAL SITES

Liberty has five sites ranging in size from 5 acres to 160 acres. Three of the sites, bordering on the corporate limits of Liberty, are served with all utilities.

Descriptions of two selected sites are given on the following page.

For further site information contact:

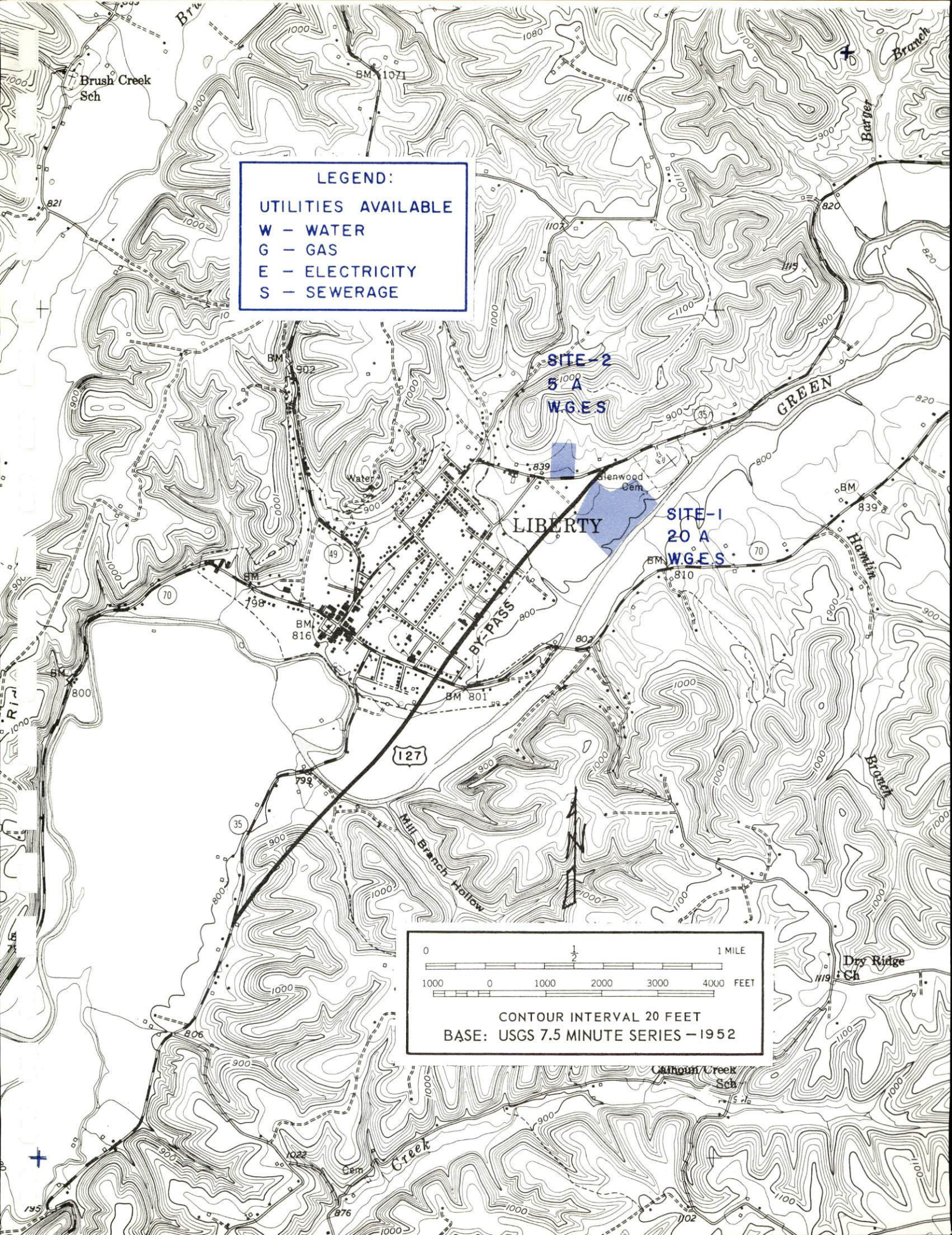
Leslie L. Sanders
Route # 3
Liberty, Kentucky
Phone: 606 787-6735

SITE #1: ACREAGE AND TOPOGRAPHY: 20 acres, level to gently rolling land
LOCATION: Within corporate limits of Liberty
ZONING: Industrial and commercial
HIGHWAY ACCESS: U. S. 127 fronts this site.
RAILROADS: None
WATER: Liberty Water Company
GAS: Liberty Gas Company
ELECTRICITY: Kentucky Utilities Company
SEWERAGE: Liberty Sewer Company

SITE #2: ACREAGE AND TOPOGRAPHY: 5 acres, level to gently rolling land
LOCATION: Within corporate limits of Liberty
ZONING: Industrial
HIGHWAY ACCESS: One-fourth mile from U. S. 127
RAILROADS: None
WATER: Liberty Water Company
GAS: Liberty Gas Company
ELECTRICITY: Kentucky Utilities Company
SEWERAGE: Liberty Sewer Company
OWNED BY: Leslie L. Sanders

Cost per acre of the above sites will be furnished upon request by the Agent, Leslie L. Sanders, Route #3, Liberty, Kentucky, 42539, Phone: 606 787-6735, or the Kentucky Department of Commerce, Frankfort, Kentucky.

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

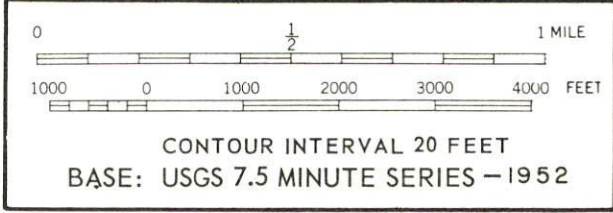


SITE-2
5 A
WGES

SITE-1
20 A
WGES

LIBERTY

127



LOCAL GOVERNMENT AND SERVICESType Government

City: Liberty, a fifth-class city, is governed by a mayor who is elected for a four-year term and six councilmen elected for two-year terms.

County: Casey County is governed by a fiscal court composed of a county judge and eight magistrates. All are elected for four-year terms.

Laws Affecting Industry

Municipal Tax Exemption: As provided by state law, Liberty may allow a five-year tax exemption from municipal taxation to new industry. This exemption cannot be extended beyond this five-year period.

Business Licenses: No business or occupational licenses are required in Liberty.

Planning and Zoning

The City of Liberty, with assistance from the Division of Community Planning and Development of the Kentucky Department of Commerce, has recently completed a codes program.

Fire Protection

The Liberty Fire Department is staffed with 14 volunteer firemen. Motorized equipment consists of a 500-gpm pumper truck equipped with 1,200 feet of 2 1/2-inch hose, 500 feet of 2-inch booster hose, a 500-gallon booster tank, tarpaulins, and gas masks.

Liberty has a Class-8 NBFU insurance rating.

Police Protection

Liberty is provided police protection by a chief and three patrolmen who utilize one 1963 radio-equipped patrol car.

Casey County police protection is provided by a sheriff, four deputies, and three constables. Transportation is by personal automobile.

Garbage and Sanitation

Garbage collection in Liberty is provided by the city. Frequency of pickup is weekly for residential areas and daily for businesses. Disposal is by means of a sanitary land-fill. Rates are \$1 per month for residences and from \$2 to \$10 for businesses.

Financial Information

The following is a summary of the financial position of Liberty and Casey County.

City Income, Expenditures and Bonded Indebtedness:

(For year ending July 31, 1965)

City Income	
Gas System	\$ 86,066.14
Water System	40,857.24
Sewer System	22,919.09
General Fund	30,940.51
Garbage	<u>13,251.83</u>
	Total
	\$194,034.81
Expenditures	
Gas System	\$ 68,569.91
Water System	26,659.93
Sewer System	7,697.28
General Fund	28,640.47
Garbage	<u>10,520.84</u>
	Total
	\$142,088.43
Bonded Indebtedness	
Gas System	\$ 10,000.00
Water System (water and sewer)	<u>480,000.00</u>
	Total
	\$490,000.00
<u>County Budget and Bonded Indebtedness:</u>	
County Budget, 1966-67	\$115,000.00
County Bonded Indebtedness	-0-

TAXES

Property Taxes

The following table shows the 1966 property tax rates for Liberty and Casey County. A detailed explanation of 1966 tax changes is shown in Appendix D.

TABLE 11

PROPERTY TAX RATES PER \$100 OF ASSESSED VALUE
FOR LIBERTY AND CASEY COUNTY, 1966

Taxing Unit	Liberty	Casey County
State	\$.015	\$.015
School	.556	.373
County	.11	.11
City	<u>.17</u>	<u> </u>
Total	\$.851	\$.498

Source: Kentucky Department of Commerce.

Net Assessed Value of Property
(1966)

Liberty	\$ 8,878,810 (Subject to full local rate)
Casey County	\$39,819,160 (Real Estate)
	5,536,740 (Tangibles)
	18,970,000 (Franchise)

OTHER LOCAL CONSIDERATIONS

Educational Facilities

Graded Schools: The Liberty Independent School District consists of one elementary school and one high school. Special teachers include one home economics teacher, one vocational agriculture teacher, one special education teacher for mentally retarded students, one librarian, and one guidance counselor. The 1966-67 budget totals approximately \$209,000.

Recent improvements include the construction of a vocational agriculture workshop at a cost of \$22,000.

The Casey County School System is comprised of one high school and six elementary schools. A list of specialized teachers includes two home economics teachers, two vocational agriculture teachers, eight remedial reading teachers and three librarians. The 1966-67 budget totals \$1,101,000.

TABLE 12

SCHOOLS, ENROLLMENT, NUMBER OF TEACHERS, STUDENT-
TEACHER RATIO IN LIBERTY AND CASEY COUNTY

School	Enrollment	No. of Teachers	Student-Teacher Ratio
Liberty High School	151	6.5	23
Liberty Elementary	366	14	26
Casey County High School	822	30	27
Casey County Elementary (total)	1,977	71	28

Vocational Schools: Kentucky's vocational education program utilizes thirteen 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.

Liberty is served by the Somerset Area Vocational School, 38 miles distant. The school offers pre-employment training in auto mechanics, machine shop, radio and television, technical electronics, and printing. On completion of the regular course, the school aids in placement of the trainee in industry. In addition to the pre-employment classes, the school conducts extension classes for upgrading people employed in trades and industry and distribution trades. Trades and industry classes include: plumbing mathematics, blueprint reading, practical nursing, automotive repair, drawing and sketching, electronics, and firemen's training. Distribution education classes include: salesmanship, book-keeping, tourist courtesy, and business mathematics.

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: Institutions of higher learning in the Liberty area include:

Somerset Community College, Somerset, Kentucky, 38 miles
Fugazzi Business School, Somerset, Kentucky, 31 miles
Centre College, Danville, Kentucky, 29 miles
University of Kentucky, Lexington, Kentucky, 65 miles
Lexington Theological Seminary, Lexington, Kentucky, 65 miles
Transylvania College, Lexington, Kentucky, 65 miles
Cumberland College, Williamsburg, Kentucky, 90 miles
Lindsey Wilson Junior College, Columbia, Kentucky, 30 miles
Eastern Kentucky University, Richmond, Kentucky, 56 miles
Berea College, Berea, Kentucky, 54 miles
Georgetown College, Georgetown, Kentucky, 75 miles
University of Louisville, Louisville, Kentucky, 82 miles
Bellarmine College, Louisville, Kentucky, 82 miles
Kentucky Southern College, Louisville, Kentucky, 82 miles

Health

Hospitals: The Casey County War Memorial Hospital, located in Liberty, provides 25 beds and 8 bassinets to the residents of Liberty and Casey County. The hospital has the following facilities available: emergency room, minor surgery, X-ray, laboratory, and delivery room. The staff includes three medical doctors, four registered nurses, four licensed practical nurses, and eight nurses aides.

Public Health: The Casey County Health Department, located in Liberty, is staffed with a nurse, clerk, sanitarian and a part-time doctor. Services include: communicable disease control, immunizations and tests, venereal disease control, field and office visits, tuberculosis control, adult health, vital statistics, maternal and child health, environmental health program, and control of animal diseases transmittable to man. The current year budget totals \$21,266.31.

Communication

Telephone and Telegraph: The General Telephone Company of Kentucky provides the residents of Liberty and Casey County with a modern dial system and direct dialing. A total of 1,870 telephones are distributed among 1,706 customers. The toll-free exchange includes Casey County and Hustonville, located in adjoining Lincoln County. In 1965-1966, \$200,000 in outside telephone cables were added to the Liberty exchange. Other improvements include two 100 line additions to the main office in Liberty. Plans call for another 100 line addition to be added to the exchange by February 1967.

Postal Facilities: Liberty has a second-class post office with 14 employees. Mail is dispatched and received twice daily by truck. Routes include seven rural and two star routes. Postal receipts for 1965 totaled approximately \$32,000.

Newspapers: The Casey County News, a weekly paper published in Liberty every Thursday, has a circulation of approximately 5,125. Daily papers are received from Louisville, Lexington, and Danville, Kentucky.

Radio: Local radio broadcasting in Liberty is provided by WPHN. WPHN operates at 1560 kilocycles with 250 watt power. Operating hours are from sunrise to sunset. Radio reception is also good from Lexington and Louisville, Kentucky.

Television: Television reception is good from stations located in Lexington and Louisville, Kentucky. All three major networks are represented.

Libraries

The Casey County Library, located in Liberty, serves the county with 5,400 volumes. The 1964-65 circulation totaled 4,000.

Churches

There are six churches in Liberty representing the following denominations: Baptist, Christian, Church of Christ, Church of God, and Methodist.

Financial Institutions

	<u>Statement as of June 30, 1966</u>	
	<u>Assets</u>	<u>Deposits</u>
Casey County Bank	\$4,594,787.38	\$4,092,387.90

Hotels and Motels

Brown's Motel	16 units
Liberty Hotel	20 rooms
Town House Hotel	6 rooms

Clubs and Organizations

Civic: Lions Club

Fraternal: Masonic, American Legion, VFW, and Veterans
Funeral Squad

Youth: Boy Scouts, Little League, 4-H, FFA, and FHA

Women's: Eastern Star and Homemakers

Other: PTA, Farm Bureau, and Casey County Extension Council

Recreation

Local: Local recreational facilities include a motion picture theatre, roller rink, croquet courts, private lakes for swimming, hunting and fishing, and a summer recreational program at the Liberty High School.

Area: Lake Cumberland State Park, 29 miles south of Liberty, has a dining room, coffee shop and gift shop in a resort lodge, Olympic pool, one- and two-bedroom cottages, two-bedroom deluxe cottages, grocery, a 50,250-acre lake, tent and trailer camp sites with two central service buildings, picnicking, boating, boat rentals and a launching ramp, 9-hole par-3 golf course, horseback riding, hiking and nature trails, fishing, playground and supervised recreation. Lake Cumberland offers spectacular scenery along its 1,255-mile shoreline, and the fish-per-acre ratio is superior in this lake, which averages 90 feet in depth.

General Burnside Island State Park, 46 miles south of Liberty, has a sand beach, bathhouse, lake swimming, 9-hole golf course, tent and trailer camp sites with central service building, boating and boat rentals, picnic area with rest rooms, playground and fishing. The park is an island in Lake Cumberland with a causeway for access.

Pioneer Memorial State Park, 38 miles north of Liberty, has a picnic shelter with rest rooms, playground, museums, gift shop and an amphitheatre. Fort Harrod, reproduced near its original site, consists of a stockade, blockhouses and cabins furnished with handmade utensils, agricultural implements, and furniture and household articles used by the pioneers. The red brick church beside the park entrance enshrines a log cabin, the Lincoln Marriage Temple, in which Abraham Lincoln's parents were married. To the left of the park gateway is the Mansion Museum, a two-story 1830 building with rooms dedicated to Lincoln, the Confederacy, George Rogers Clark, the gun, music, and the Shakers. Pioneer implements, historical books, public documents and Indian relics are displayed in the mansion. To the right front of Fort Harrod is the Pioneer Cemetery, the oldest cemetery west of the Allegheny Mountains. To the left front of the fort is the George Rogers Clark Memorial, depicting in granite the epic Vincennes, Kaskaskia and Cahokia conquests in the Northwest Territory, which began at Fort Harrod. "Home Is the Hunter" plays in the summer months in the amphitheatre.

Community Improvements

Recent:

1. In 1966 a new mixing tank, a settling basin and two new pumps were added to the water system by the Liberty Water Company.
2. A vocational agriculture workshop was added to the Liberty Independent School District at a cost of \$22,000.
3. In 1965 and 1966, \$200,000 in telephone cables and two 100 line additions were added to the Liberty exchange by General Telephone Company of Kentucky.
4. A new sewerage treatment plant, costing \$205,000, was placed into operation in Liberty in 1965.

Planned:

1. General Telephone Company of Kentucky plans to add another 100 line addition to the Liberty exchange.

NATURAL RESOURCES

Agriculture

In 1964 there were 2,022 farms in Casey County covering 214,531 acres, an average of 121.2 acres per farm. Tables 13 and 14 show agricultural and livestock statistics for Casey County and Kentucky.

TABLE 13

AGRICULTURAL STATISTICS FOR CASEY COUNTY AND KENTUCKY

Crops		Acres Harvested	Yield Per Acre	Total Production
<u>Alfalfa Hay:</u>				
Casey County	(tons)	1,700	2.90	4,930
Kentucky	(tons)	360,000	2.35	846,000
<u>Clo-Tim Hay:</u>				
Casey County	(tons)	3,400	1.50	5,100
Kentucky	(tons)	440,000	1.57	572,000
<u>Lespedeza Hay:</u>				
Casey County	(tons)	14,600	1.15	16,790
Kentucky	(tons)	508,000	1.10	559,000
<u>Corn:</u>				
Casey County	(bu)	7,800	61.5	480,000
Kentucky	(bu)	1,093,000	57.0	62,301,000
<u>Wheat:</u>				
Casey County	(bu)	200	25.0	5,000
Kentucky	(bu)	160,000	32.0	5,120,000
<u>Burley Tobacco:</u>				
Casey County	(lbs)	2,740	2,150.0	5,891,000
Kentucky	(lbs)	203,000	2,025.0	411,075,000

Source: Kentucky Department of Agriculture, 1964 Kentucky Agricultural Statistics.

TABLE 14

LIVESTOCK STATISTICS FOR CASEY COUNTY AND KENTUCKY

Livestock	
<u>Milk Cows:</u>	<u>Average Number on Farms During 1963</u>
Casey County	8,150
Kentucky	476,000
<u>All Cattle and Calves:</u>	<u>Number on Farms as of January 1, 1964</u>
Casey County	25,000
Kentucky	2,495,000
<u>Sheep:*</u>	<u>Number on Farms as of January 1, 1965</u>
Casey County	700
Kentucky	206,000

*Preliminary figure.

Source: Kentucky Department of Agriculture, 1964 Kentucky Agricultural Statistics.

Minerals

The most important mineral resource of Casey County is limestone. Gravel deposits occur locally and have been used for road construction. Total value of minerals produced in 1964 amounted to \$216,134 from limestone and petroleum (U. S. Bureau of Mines).

Limestone: Limestone suitable for general construction and agricultural purposes occurs along the southeast boundary of the County. One quarry is reported in operation near Bethelridge, Kentucky.

Petroleum: The first oil production was reported in Casey County in 1960. Production reached a peak of 34,263 barrels in 1962. In 1965, this had dropped to 12,112 barrels. Total accumulative production for Casey County through 1965 amounts to 99,677 barrels.

The principal oil activity has been in the Dunnville area in the southern portion of the county. The most interesting feature about the production is that it comes from the Knox Formation which is relatively unexplored in Kentucky. Since the play in Casey County commercial oil has been found in the Knox Formation in Clay and Laurel Counties several miles to the east.

Kentucky Mineral Production: In 1964, Kentucky ranked 14th in the nation in value of mineral production, including natural gas with a total of \$444,379,000. In order of value, the minerals produced were coal, petroleum, stone, natural gas, sand and gravel, clays, fluorspar, zinc, lead, barite, silver, and items that cannot be disclosed individually but include cement, ball clay, gem stones, and natural gas liquids. Among the states, Kentucky ranked second in production of bituminous coal, ball clay, and fluorspar.

TABLE 15

KENTUCKY MINERAL PRODUCTION, 1964 (1)
(Units in short tons unless specified)

Mineral	Quantity	Value
Barite	6,014	\$ 96,000
Clays (2)	920,000	1,801,000
Coal (bituminous)	82,747,000	309,896,000
Fluorspar	38,214	1,693,000
Lead (recoverable content of ores, etc.)	858	225,000
Natural Gas (cubic feet)	77,360,000,000	18,257,000
Petroleum, crude (barrels)	19,772,000	56,746,000
Sand and Gravel	6,560,000	6,297,000
Silver (recoverable content of ores, etc. -troy ounces)	1,673	2,000
Stone	21,868,000 (3)	29,594,000 (3)
Zinc (recoverable content of ores, etc.)	2,063	561,000
Value of items that cannot be disclosed: cement, ball clay, natural gas liquids, and dimension sandstone.		19,211,000

(1) Production as measured by mine shipments, sales, or marketable production (including consumption by producers).

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

(3) Excludes dimension sandstone, included with "Value of items that cannot be disclosed."

Source: U. S. Bureau of Mines, Minerals Yearbook, 1964.

Water Resources*

Surface Water: The largest supply of surface water is available from Green River. Other sources may be secured from impounded small streams.

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

MISSISSIPPIAN SYSTEM

Osage Group: (Central and western portion of county)

"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: (Southeast portion of county)

"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."

SILURIAN AND DEVONIAN SYSTEMS

UNDIFFERENTIATED (North and northeast portion of county)

"In the parts of the Outer Blue Grass region west of the Cincinnati arch where thick limestone crops out in valleys or broad uplands, it yields enough water for domestic use to most drilled wells. Where limestone is covered by shale, it yields little or no water, or salty water. Shale and interbedded limestone and shale generally do not yield enough water for domestic use."

*Various Reports on Water Resources by the U. S. Geological Survey of the Department of Interior.

ORDOVICIAN SYSTEM

Upper Ordovician Series: (North and northeast portion of county)

"Where thick limestone of the Upper Ordovician series crops out in the Outer Blue Grass region, it yields enough water for domestic use to about half the drilled wells. Other things being equal, the chances of obtaining a successful well are better in valleys than on ridge tops. A few wells yield as much as 25 gpm. Shale and shaly limestone generally do not yield enough water to wells for domestic use, and most wells in such rocks go dry in late summer. Numerous small springs issue from these rocks, but many 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 the general ground water conditions in these systems.

Forests

There are 152,700 acres of commercial forest land in Casey County, covering 54.8 percent of the total land area. The most abundant species are white oaks, red oaks, hickories, yellow poplar, beech, hard maple, ash, and black gum.

Within a 50-mile radius of Liberty, the county seat, there are 2,112,000 acres of commercial forest land. In 1962, 96 million board feet of timber were harvested from this area. The adjacent part of Tennessee is also well forested. While some of the timber harvest is used locally, much of it is shipped out of the area for further processing.

Forests of the entire area receive organized protection from fire from the State Department of Natural Resources.

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 percent 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

	Population Percent of U.S.	Personal Income Percent of U.S.	Retail Sales Percent of U.S.
Alabama	1.8	1.2	1.3
Arkansas	1.0	0.6	0.6
Delaware	0.3	0.3	0.3
Georgia	2.2	1.8	1.9
Illinois	5.5	6.5	6.2
Indiana	2.5	2.6	2.7
KENTUCKY	1.6	1.2	1.3
Maryland	1.8	2.0	1.7
Michigan	4.2	4.7	4.4
Mississippi	1.2	0.7	7.8
Missouri	2.3	2.2	2.4
North Carolina	2.5	1.9	2.0
Ohio	5.3	5.5	5.3
Pennsylvania	5.9	8.6	5.7
South Carolina	1.3	0.9	0.9
Tennessee	2.0	1.4	1.6
Virginia	2.3	2.0	2.0
West Virginia	0.9	0.7	0.7
REGIONAL TOTAL	44.8	42.3	42.2

Sources: U. S. Bureau of Census, Current Population Reports, Series P-25, No. 333 for Population; U. S. Department of Commerce, Survey of Current Business, August 1966 for Income; U. S. Department of Commerce, Census of Business, 1963, "Retail Trade" for Retail Sales.

Per capita personal income in Casey County in 1963 was \$871 which was below the state average of \$1,799.* According to the August 1966 issue of Survey of Current Business, per capita income in Kentucky for 1965 was \$2,045.

Retail sales in Casey County in 1965 totaled \$10,576,000.**

*Bureau of Business Research, College of Commerce, University of Kentucky, Kentucky Personal Income 1963, 1965.

**Sales Management, Survey of Buying Power, June 10, 1966.

C L I M A T E

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 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 percent of the year and increases to 60 percent 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 LIBERTY, CASEY COUNTY, KENTUCKY

Month	Temp. Norm* Deg. Fahrenheit	Total Prec. Norm.* Inches	Av. Relative Humidity Readings**	
			7:00 A.M.	7:00 P.M. (EST)
January	37.3	3.89	84	77
February	35.4	2.02	82	71
March	48.1	9.11	81	66
April	61.4	3.83	79	62
May	67.7	1.97	81	63
June	75.2	4.92	84	64
July	76.0	3.31	85	66
August	75.1	2.46	88	66
September	69.6	4.47	86	64
October	55.3	.88	86	65
November	51.3	4.53	82	70
December	40.5	7.84	83	75
Annual Norm.	57.7	49.23		

*Station Location: Campbellsville, Kentucky

**Station Location: Lexington, Kentucky

Length of Record: 7:00 A.M. readings 18 years;
7:00 P.M. readings 18 years.

Days cloudy or clear: (20 years of record) 102 clear, 105 partly cloudy,
158 cloudy

Percent of possible sunshine: (20 years of record) 6.0%

Days with precipitation of 0.01 inch or over: (20 years of record) 129

Days with 1.0 inch or more snow, sleet, hail: (20 years of record) 5

Days with thunderstorms: (20 years of record) 49

Days with heavy fog: (20 years of record) 18

Prevailing wind: (17 years of record) South

Seasonal heating-degree days: (29 years of record) Approximate long-term means 4,613 degree days.

Sources: U. S. Weather Bureau, Climatological Data - Kentucky, 1964,
U. S. Weather Bureau, Local Climatological Data - Lexington, Kentucky, 1964.

HISTORY

Casey, the 46th county in order of formation in the state, was named for William Casey. It was organized in 1806 out of part of Lincoln County.

It is located in the central part of the state on the headwaters of Green River and the Rolling Fork of Salt River. Casey County is bound on the north by Boyle County, on the east by Lincoln County, on the south by Pulaski County, and on the west by Adair County. The surface is high and hilly.

Liberty, the county seat, was incorporated in 1830 and is located near the center of the county.

APPENDIX

History	Appendix A
Employment by Industry Division	Appendix B
Economic Characteristics of the Population	Appendix C
Major Kentucky Taxes	Appendix D
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Instructions for Filing Articles of Incorporation	Appendix F
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COVERED EMPLOYMENT BY MAJOR INDUSTRY DIVISION
CASEY COUNTY AND KENTUCKY

Industry	Casey County		Kentucky	
	Number	Percent	Number	Percent
All Industries	820	100.0	525,341	100.0
Mining and Quarrying	28	3.4	26,957	5.1
Contract Construction	60	7.3	37,171	7.1
Manufacturing	505	61.6	215,506	41.0
Food and kindred products	0	0	24,307	2.9
Tobacco	0	0	12,208	2.3
Clothing, tex. and leather	264	32.2	33,581	6.4
Lumber and furniture	241	29.4	15,958	3.0
Printing, pub. and paper	0	0	12,661	2.4
Chemicals, petroleum, coal and rubber	0	0	18,287	3.5
Stone, clay and glass	0	0	6,401	1.2
Primary metals	0	0	11,326	2.2
Machinery, metals and equip.	0	0	76,950	14.6
Other	0	0	3,827	0.7
Transportation, Communication and Utilities	32	3.9	35,807	6.8
Wholesale and Retail Trade	155	18.9	136,926	26.1
Finance, Ins. and Real Estate	13	1.6	24,819	4.7
Services	21	2.6	46,186	8.8
Other	6	0.7	1,969	0.4

Source: Kentucky Department of Economic Security, March, 1966.

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

Subject	Casey County		Kentucky	
	Male	Female	Male	Female
Total Population	7,265	7,062	1,508,536	1,529,620
EMPLOYMENT STATUS				
Persons 14 years old & over	4,909	4,811	1,036,440	1,074,244
Labor force	3,279	749	743,255	291,234
Civilian labor force	3,275		705,411	290,783
Employed	3,111	724	660,728	275,216
Private wage and salary	948	411	440,020	208,384
Government workers	222	166	58,275	44,462
Self-employed	1,862	107	156,582	16,109
Unpaid family workers	79	40	5,851	6,261
Unemployed	164	25	44,683	15,567
Not in labor force	1,630	4,062	293,185	783,010
Inmates of institutions	13	9	15,336	8,791
Enrolled in school	542	453	94,734	97,825
Other and not reported	1,075	3,600	183,115	676,394
Under 65 years old	505	2,987	91,626	539,838
65 and over	570	613	91,489	136,556
MAJOR OCCUPATION GROUP OF EMPLOYED PERSONS				
All employed	3,111	724	660,728	275,216
Professional and technical	130	145	46,440	36,879
Farmers and farm mgrs.	1,569	28	91,669	2,339
Mgrs., officials, and props.	157	32	58,533	10,215
Clerical & kindred workers	68	47	35,711	66,343
Sales workers	74	88	39,837	25,265
Craftsmen and foremen	284		114,003	2,836
Operatives and kindred workers	342	226	140,192	45,305
Private household workers		59	1,123	25,183
Service workers	18	75	29,844	40,156
Farm laborers & farm foremen	301	8	33,143	2,046
Laborers, ex. farm & mine	123	8	44,227	1,671
Occupation not reported	45	8	26,006	16,978

Source: U. S. Bureau of the Census, U. S. Census of Population: 1960, "General Social and Economic Characteristics," Kentucky.

MAJOR KENTUCKY TAXES

Corporation Income Tax

The Kentucky corporate income tax is derived from 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. 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.

Every corporation whose tax liability will exceed \$5,000 must file a declaration of estimated tax due. For taxpayers using the calendar year accounting period, the declaration must be filed along with 50% of the tax due on June 15th. Additional 25% payments are required on September 15th and December 15th.

Kentucky's portion of taxable corporation income derived from 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.

Corporation License Tax

Every corporation owning property or doing business in Kentucky must pay a corporation license tax. This provision does not apply to banks and trust companies, foreign and domestic insurance companies, foreign and domestic building and loan associations, and corporations that, under existing laws, are liable to pay a franchise tax.

The license tax return is due on or before the 15th day of the 4th month following the close of the corporation's fiscal year. The tax rate is 70¢ per \$1,000 value of capital employed in this state. The minimum liability is \$10.

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.

General Property Taxes

Kentucky's Constitution provides that all property, unless specifically exempt, shall be assessed for property taxation at fair cash value. Until 1965, Kentucky courts had consistently held that uniformity of assessments took precedence over fair cash value. However, a 1965 Kentucky Court of Appeals decision overruled this interpretation and set January 1, 1966, as the effective date when all property must be assessed at fair cash value.

In order to minimize the effect of increased assessments the First Extraordinary Session, 1965, of the General Assembly, passed legislation which limits tax revenues received by local jurisdictions to 1965 revenues. An allowance was made by the legislature which permitted all local taxing jurisdictions, after holding a properly advertised public hearing, to increase taxes by no more than 10% per year for the years 1966 and 1967.

State ad valorem tax rates, applicable to the various classes of property, are shown as follows:

	Rate Per \$100 Assessed Value			
	State	County	City	School
Real estate	1 1/2¢	Yes*	Yes*	Yes*
Tangible personal property** (not subject to a specific rate)	15¢	Yes*	Yes*	Yes*
Manufacturing machinery	15¢	No	No	No
Raw materials and products in course of manufacture	15¢	No	No	No
Intangible personal property (not subject to a classified rate)	25¢	No	No	No

*Local rates vary. See the local taxes section of this brochure.

**Includes automobiles and trucks, merchants inventories and manufacturer's finished goods, and business furniture.

Personal Income Tax

Kentucky personal income taxes range from 2% of the first \$3,000 of net income to 6% of net income in excess of \$8,000 after the deduction of Federal individual income tax payments, which is additionally reduced by a tax credit of \$20 for each exemption.

The tax rates on adjusted gross income less deductions are:

Up to	\$3,000	- 2%
Next	\$1,000 or portion thereof	- 3%
Next	\$1,000 or portion thereof	- 4%
Next	\$3,000 or portion thereof	- 5%
In excess of	\$8,000	6%

Sales and Use Tax

A 3% tax is levied upon retail sales and the use or the exercise of any power or right over tangible personal property. Other taxable items include temporary lodgings and certain public services.

The bases of the tax levy are gross receipts from retail sales of tangible personal property and taxable services. Excluded are cash discounts and U.S. excise taxes on sales.

Exemptions important to industry include:

- a. Purchased raw materials, component parts and supplies used in manufacturing or industrial processing for resale.
- b. New machinery and appurtenant equipment for new and expanded industries.
- c. Energy and energy producing fuels, to the extent that they exceed 3% of the cost of production.

Unemployment Insurance Tax

During 1966 this tax will vary from 0.0% to 3.7% of the first \$3,000 of wages paid to each employee depending on the individual employer's past contribution-benefit experience. The 3.7% rate applies only to employers who have a negative reserve balance. An employer new to Kentucky will pay 2.7% for the first three years operation. Kentucky law provides for three alternate rate schedules which are determined by dividing the "benefit cost ratio" (taxable wages for the previous 60 months divided into amount of benefits paid during this period) into the "statewide reserve" ratio (taxable wages for the preceding year divided into the "trust fund" balance). In 1965, the average employer contribution was 1.1% of total covered wages and 1.8% of taxable wages.

KENTUCKY REVISED STATUTES

103.200 to 103.285

REVENUE BONDS FOR INDUSTRIAL BUILDINGS

103.200 Definitions for KRS 103.200 to 103.280. As used in KRS 103.200 to 103.285, "industrial buildings" or "buildings" means any building, structure, or related improved area suitable for and intended for use as a factory, mill, shop, processing plant, assembly plant, fabricating plant, or parking area deemed necessary to the establishment or expansion thereof, and the necessary operating machinery and equipment, or any of these things, to be rented or leased to an industrial concern by the city or county by which it is acquired. (1964)

103.210 Issuance of bonds. In order to promote the reconversion to peacetime 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 or county 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 or the fiscal court of the county, as the case may be, 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. (1962)

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 semiannually, 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 or the fiscal court of the county, as the case may be, 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 or the fiscal court of the county, as the case may be, before issuing the bonds. (1962)

103.230 Bonds negotiable; disposal; private sale, when, payable only from revenue. (1) 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 upon such terms as the city legislative body or the fiscal

court of the county, as the case may be, deems best, or any contract for the acquisition of any industrial building may provide that payment shall be made in such bonds. The issuing authority may sell such bonds in such manner, either at public or private sale, and for such price, as it may determine will best effect the purposes of KRS 103.230 to 103.260; provided, however, that no private or negotiated sale shall be made unless the amount of the issue equals or exceeds \$10,000,000, and unless the business concern which is contracting to lease the industrial building shall have requested in writing, addressed to the chief executive of the issuing authority, that the sale of the bonds shall be made privately upon a negotiated basis. In no event shall any bonds be sold or negotiated on a basis to yield more than six percent, except as provided in subsection (2) of KRS 103.220.

(2) The bonds shall be payable solely from the revenue derived from the building, and shall not constitute an indebtedness of the city or county 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 or county within the meaning of the constitution. (1966)

103.240 Use of proceeds of bonds. All money received from the sale of the bonds shall be applied solely for the acquisition of the industrial building and any utilities requisite to the use thereof, and the necessary expense of preparing, printing and selling said bonds, or to advance the payment of interest on the bonds during any portion of the first three years following the date of the bonds. (1966)

103.245 Acquisition of industrial building; power to condemn; procedure. An industrial building within the meaning of KRS 103.200 may be acquired by a city or a county by purchase, gift, or condemnation. Whenever a city or a county shall determine that land or other property, right of way, or easement over or through any property is needed by such city or county, as the case may be, to accomplish the purposes of KRS 103.200 to 103.285, inclusive, it may by ordinance or resolution authorize the purchase or condemnation, in the name of such city or county, of said land or other property, or right of way or easement for such purposes, and may proceed to condemn and acquire such property in the same manner by which an urban renewal and community development agency is permitted and authorized to acquire property under the provision of KRS 99.420, and in accordance with the procedures therein set out, except that all property, rights of way, and easements already held by its owner or lessee for industrial development, shall be exempt from condemnation under this section. (1964)

103.250 Lien of bondholders on building; receiver on default. (1) A statutory mortgage lien shall exist upon the industrial building so acquired in favor of the holders of the bonds and coupons. The industrial building so acquired shall remain subject to the statutory mortgage lien until the payment in full of the principal of the bonds, and all interest due thereon.

(2) 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 or county, as the case may be, 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. (1966)

103.260 Application of revenue; charges for use. (1) At or before the issuance of bonds the city legislative body or the fiscal court of the county, as the case may be, 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 (if any) 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 the 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, if any depreciation account has been established. (1966)

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, or the fiscal court of the county, as the case may be, 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, or the fiscal court of the county, as the case may be, may designate, and if invested the income from such investment shall be carried into the depreciation account. (1962)

103.280 Additional bonds. (1) If the city legislative body, or the fiscal court of the county, as the case may be, 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 or county 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 or county 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. (1962)

103.285 Property acquired under KRS 103.200 to 103.280 exempt from taxation. All properties, both real and personal, which a city or county may acquire to be rented or leased to an industrial concern according to KRS 103.200 to 103.280, shall be exempt from taxation to the same extent as other public property used for public purposes, as long as the property is owned by the city or county. (1962)

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

Thelma Stovall,
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 proposed industries. During 1965, highway expenditures in Kentucky for the construction of four-lane highways totaled \$46,710,747. 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 provides labor market information for the state, giving the latest estimated employment in non-agricultural industries, estimated average hours and earnings of production workers in manufacturing, and estimated labor turnover rates in the manufacturing and mining industries. As an aid to the location of prospective industries, the Department will conduct surveys on labor supply and economic characteristics of specified areas. The Department's Division of Employment Service, with offices in 25 cities in the state is available to assist in the recruitment of both established and new industries. All local offices are equipped to administer aptitude tests for approximately 800 occupations as a part of the recruitment process, using the General Aptitude Test Battery and certain specific tests. 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.

COMMONWEALTH OF KENTUCKY
DEPARTMENT OF HIGHWAYS POLICY ON
INDUSTRIAL ACCESS ROADS

Under established and necessary policies and within the limits of funds available for this purpose, the Kentucky Department of Highways will cooperate in constructing or improving access roads to new industrial plants, subject to the following:

1. Before the Department will approve any project, there must be a definite assurance given to the Department by the Department of Commerce that the new plant will be built.
2. The length of the project must be feasible as well as reasonable and the cost justified on a cost benefit ratio.
3. The necessary rights of way will be furnished without cost or obligation to the Department of Highways, whenever possible.
4. If approved, access roads will be built only from the nearest highway to the property line of the company. When possible, existing roads will be improved rather than new roads built.
5. No roads will be built that will serve solely as private drive-ways on plant property. No parking lots are to be built.
6. No project is to be given final approval prior to authorization by the Commissioner of Highways. No other person is authorized to make a commitment for the Department of Highways.

Henry Ward
Commissioner of Highways
Commonwealth of Kentucky

INDUSTRIAL RESOURCES
LIBERTY
KENTUCKY

PREPARED BY
KENTUCKY DEPARTMENT OF COMMERCE
FRANKFORT, KENTUCKY

AND

CASEY COUNTY
INDUSTRIAL DEVELOPMENT CORPORATION

DECEMBER 1966