

4-1961

## Industrial Resources: Graves County - Mayfield

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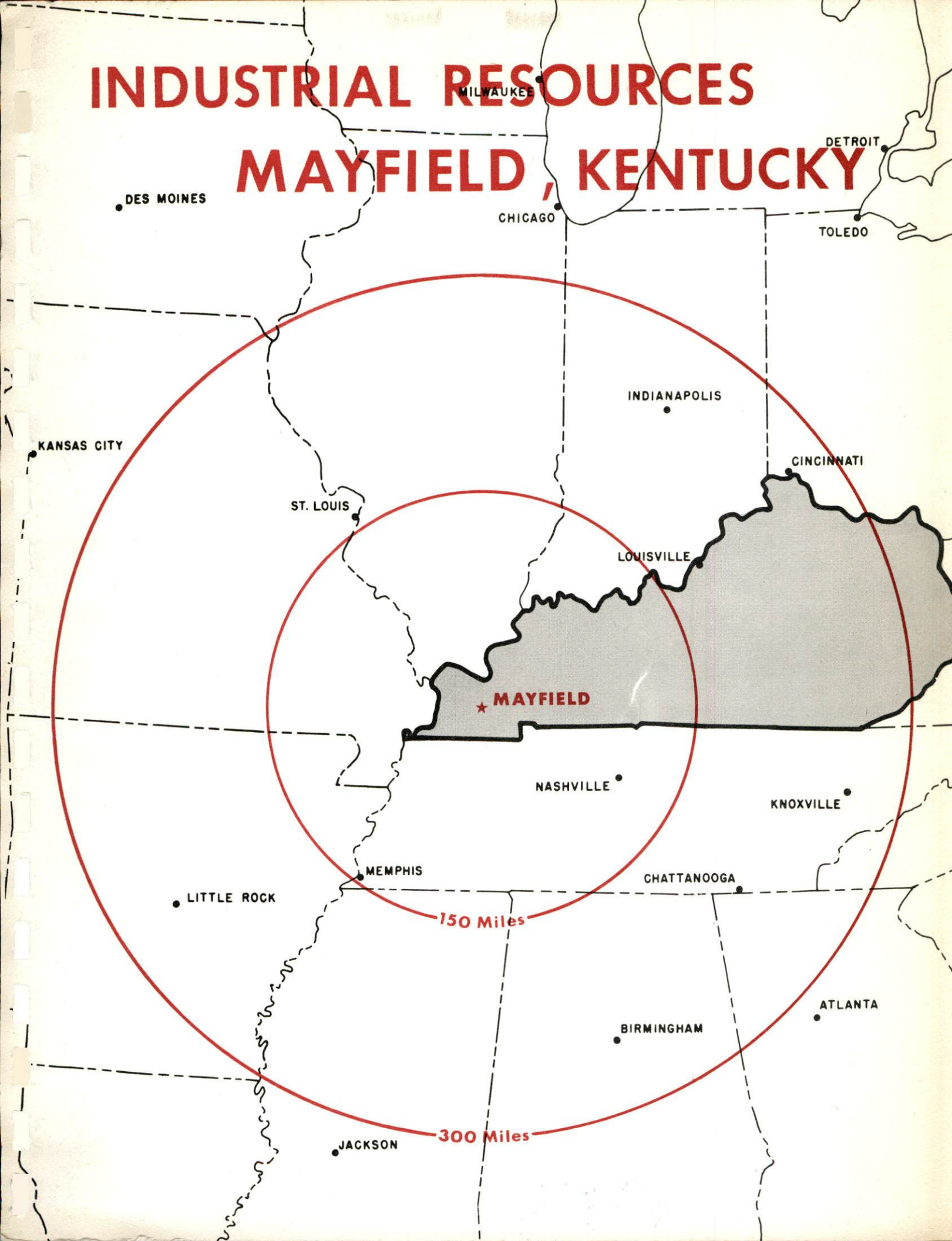
### Recommended Citation

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# INDUSTRIAL RESOURCES

## MAYFIELD, KENTUCKY



INDUSTRIAL RESOURCES

MAYFIELD, KENTUCKY

21868

Prepared by

The Mayfield Industrial Development Board  
and  
The Kentucky Department of Economic Development

Frankfort, Kentucky

April 1961

# INDUSTRIAL RESOURCES

## MAYFIELD, KENTUCKY

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## SUMMARY DATA FOR MAYFIELD, KENTUCKY

POPULATION, 1960: Mayfield - 10,762; Graves County - 30,021

MAYFIELD LABOR SUPPLY AREA: Includes Graves and all adjoining counties.

Estimated number of workers available for industrial jobs in the labor supply area is 6,202 men and 3,191 women. Number of workers available from Graves County is 2,332 men and 621 women.

### TRANSPORTATION:

Railroads: The Mississippi Division of the Illinois Central Railroad Company serves Mayfield.

Air: The nearest commercial airport is Barkley Field, 7 miles west of Paducah, on U. S. 60. Air service is provided by Delta-C & S and Ozark Airlines. Mayfield-Graves County Airport can accommodate light aircraft.

Trucks: Common carrier service is provided by TIME, Inc., Hayes Freight Lines, Inc., Viking Freight Co., Harper Truck Service, and Arnold Ligon Truck Line, Inc.

Bus Lines: Southeastern Greyhound, Western Kentucky Stages, and Brooks Bus Lines serve Mayfield.

### HIGHWAY DISTANCES: From Mayfield, Kentucky

To	Miles	To	Miles
Atlanta, Ga.	390	Lexington, Ky.	275
Birmingham, Ala.	328	Louisville, Ky.	247
Chicago, Ill.	410	Nashville, Tenn.	142
Cincinnati, Ohio	368	New York, N. Y.	1,013
Detroit, Mich.	584	Pittsburgh, Pa.	648
Knoxville, Tenn.	341	St. Louis, Mo.	195

### UTILITIES:

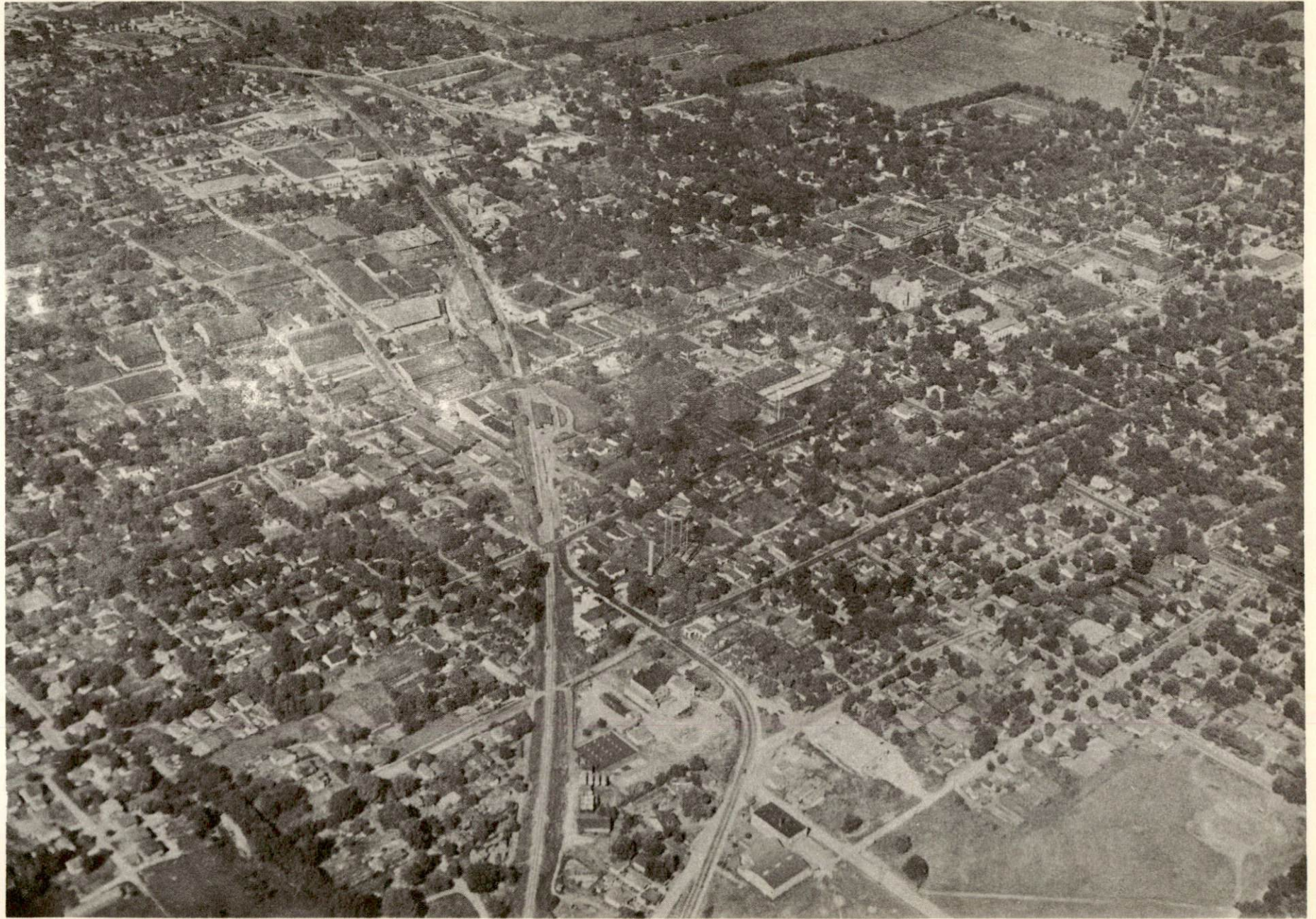
Electricity: Electricity is supplied by the Mayfield Electric and Water System. The source of supply is TVA.

Natural Gas: Western Kentucky Gas Company distributes gas in Mayfield. The source of supply is the Texas Gas Transmission Corporation.

Water: Water is supplied by the Mayfield Electric and Water System, a municipally owned water company.

Sewerage: Storm and sanitary sewers are separate. The system is operating at 50% of capacity. The system was designed so that it could be easily expanded.





AERIAL VIEW OF MAYFIELD



## POPULATION AND LABOR

### Population

Table 1 shows the population and rates of growth in Mayfield, Graves County, and Kentucky.

Table 1. Population Growth in Mayfield, Graves County and Kentucky, 1900-60

Year	Mayfield		Graves County		Kentucky
	Population	% Increase	Population	% Increase	% Increase
1900	4,081		33,204		
1910	5,916	44.9	33,539	1.0	6.6
1920	6,583	11.3	32,483	- 3.1	5.5
1930	8,177	24.2	30,778	- 5.4	8.2
1940	8,619	5.4	31,763	1.9	8.8
1950	8,990	4.3	31,364	- 1.3	3.5
1960	10,762	19.7	30,021	- 4.3	2.3

Per cent of nonwhite population in Mayfield - 11.0  
 Per cent of nonwhite population in Graves County - 5.2

### Labor Force 1/

Definition of Population Trend. The Mayfield labor supply area is defined for purposes of this statement to include Graves and the adjoining Kentucky counties of Calloway, Carlisle, Hickman, McCracken, and Marshall. The population centers of all area counties are within 30 miles of Mayfield, which makes commuting feasible from any point in the area.

According to the 1960 United States Bureau of Census, the population of this 6 county area was 136,182, which was an increase of 8,163 from the 1950 Census of 128,019.

Economic Characteristics of the Area. According to the 1959 Census of Agriculture, there were 9,414 persons employed in agricultural jobs. There were 3,877 farms in the area listed as commercial. Of this number, 1,070 farms had an income of less than \$2,500. Graves County had 3,241 employed in agricultural jobs in 1959.

In June 1960, there were 11,955 manufacturing jobs in the area, with 3,026 of this number in Graves County. McCracken County had 5,219 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 \$904 in Hickman to \$1,688 in McCracken.

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 6,202 men and 3,191 women in the Mayfield area who would be available for industrial jobs. Graves County alone could furnish 2,332 men and 621 women included in the above total.

Due to the dislike of commuting and other factors, not all of the labor supply would be available for jobs located at Mayfield or any other one site in the area. However, it is estimated that 3,647 men and 1,207 women would be available for jobs at Mayfield.

In addition to the current labor supply, 12,066 boys and 11,432 girls in the area will become eighteen years of age during the next ten years, with 2,888 boys and 2,756 girls of this number residing in Graves 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.

Wages. Some examples of wages in the area are: clerical and secretarial - \$1 to \$1.50 per hour; laborer - \$1.25 per hour; semi-skilled - \$1 to \$1.50 per hour; skilled - \$1.50 to \$2.75 per hour. Union and nonunion wages are on the same scale.

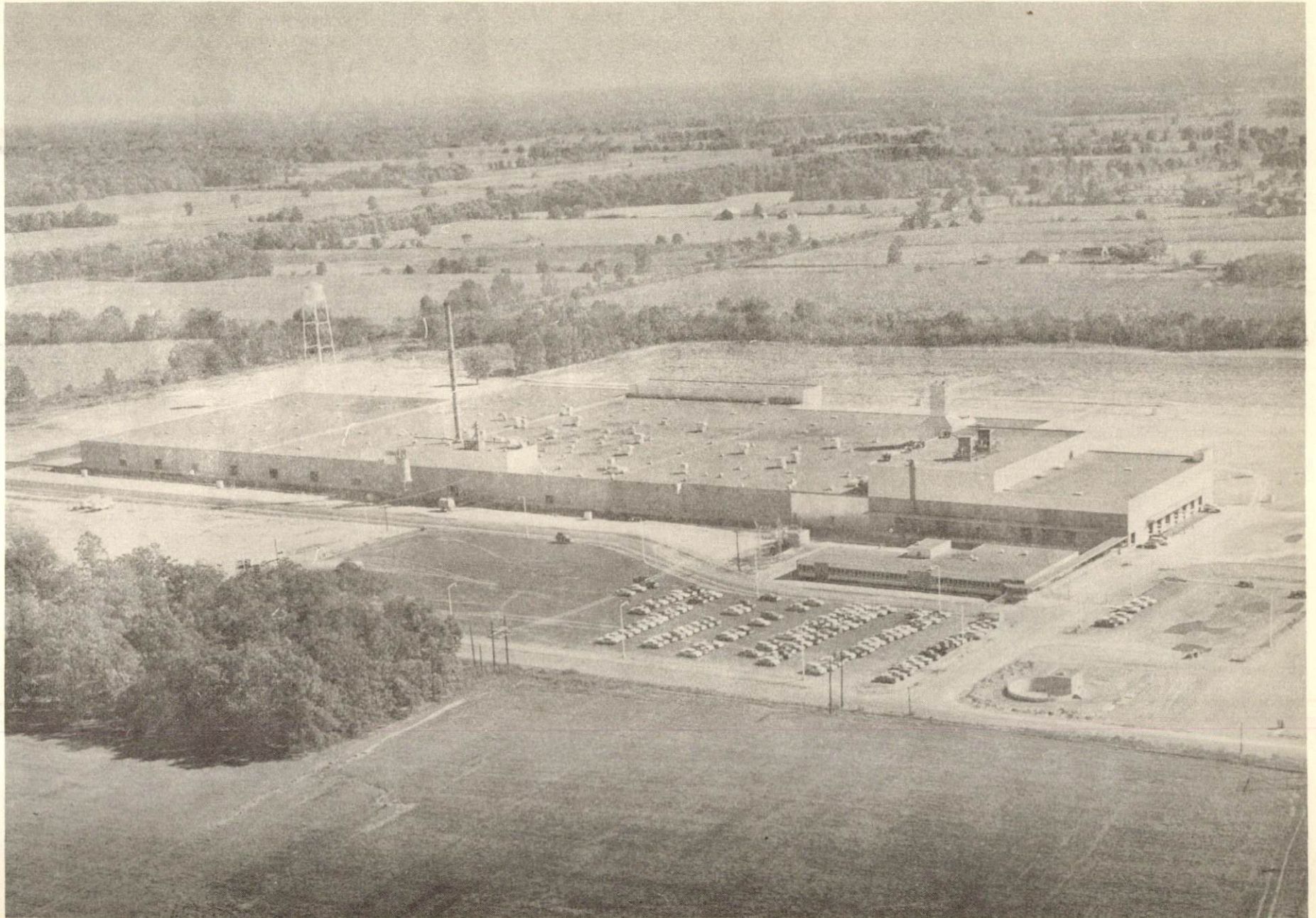
Labor-Management Relations. Labor-management relations in Mayfield are described locally as excellent.

## EXISTING INDUSTRY

### Existing Firms, Products and Employment

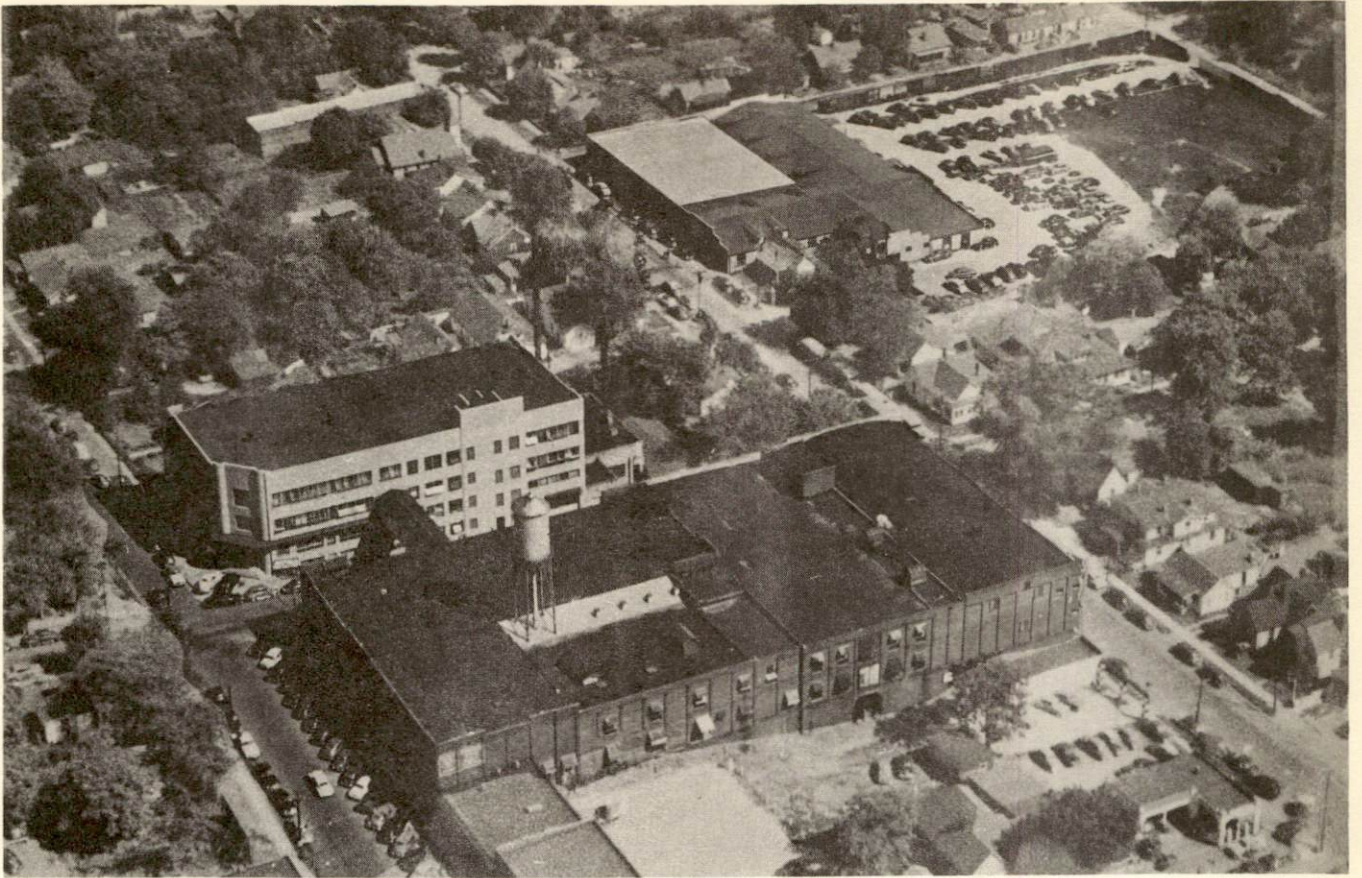
The list of manufacturing firms on the following page indicates something of the demand for labor and products available in the immediate area of Mayfield.



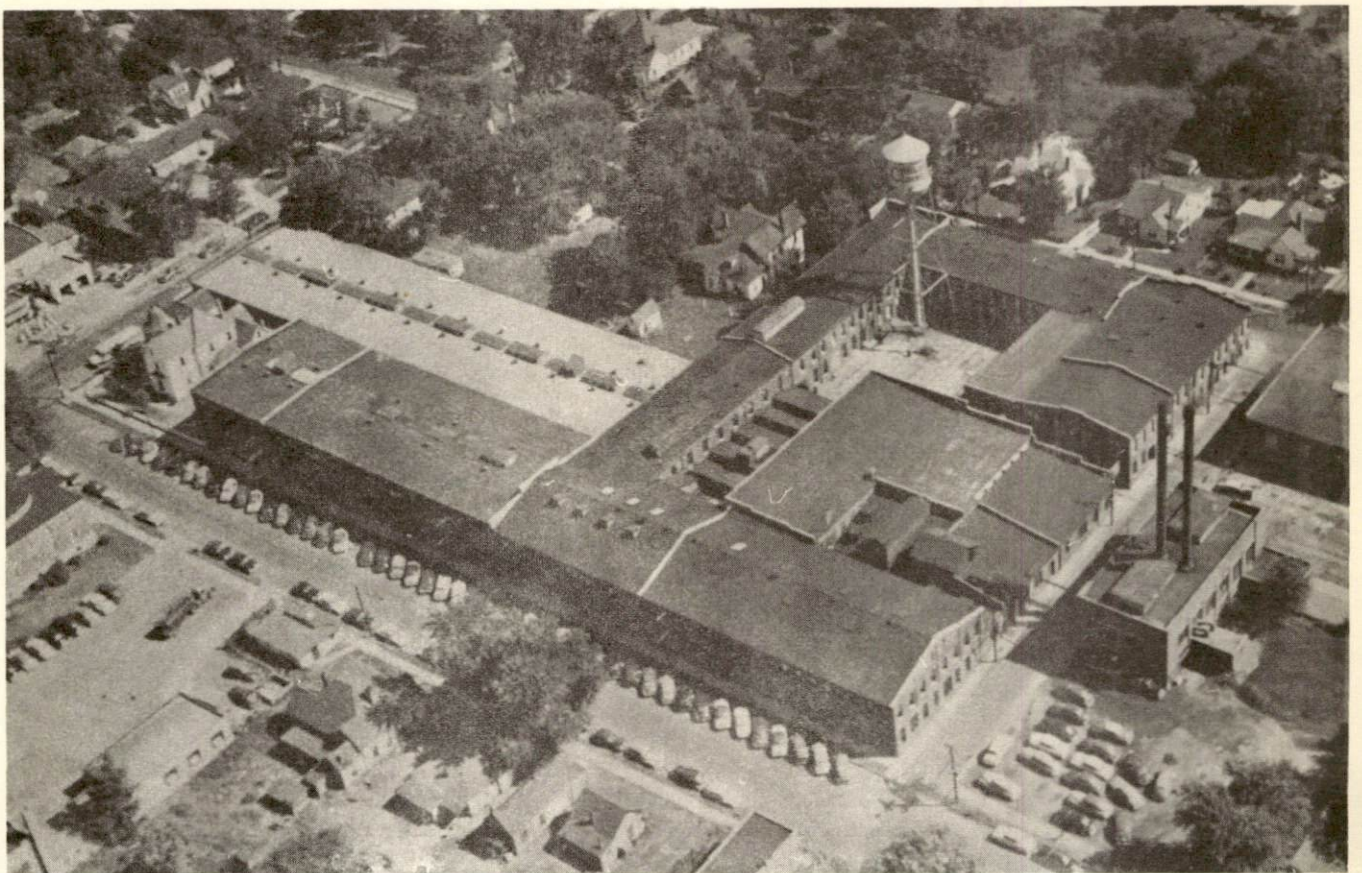


**NEW GENERAL TIRE COMPANY PLANT**





**MERIT CLOTHING COMPANY**



**CURLEE CLOTHING COMPANY**



Table 2. Manufacturing Firms, Products and Employment

Firm	Product	Employment		
		Male	Female	Total
Andover Clothes, Inc.	Men's suits, sport coats, pants	18	88	106
Bishop Lumber Co.	Crossties, rough lumber	6	0	6
Curlee Clothing Co.	Men's clothing	200	400	600
Dr. Pepper Bottling Co. of Mayfield	Bottled soft drinks	9	1	10
Double Cola Bottling Co.	Soft drinks	4	0	4
H. P. Faris	Awnings	2	0	2
General Concrete Co.	Ready-mixed concrete	7	1	8
General Tire Co.	Tires	200	6	206
Charles L. Glisson	Lumber	5	1	6
Ford Greer	Neon signs	2	0	2
Kaler's Candy Shop	Hard candies	1	2	3
King Specialty Mfg. Co.	Upholstered wood furniture	50	18	68
Scott Lemon Co.	General printing	2	1	3
Mayfield Building Materials Co.	Ready-mixed concrete	7	1	8
Mayfield Coal & Ice Co.	Ice	6	1	7
Mayfield Lamp Corp.	Table lamps and shades			29
Mayfield Milling Co.	Feed, corn meal	23	0	23
Mayfield Printing Co.	Doctors' prescription blanks, labels	20	4	24
Mayfield Septic Tank & Tile Co.	Septic tanks, concrete tile	3	0	3
Mayfield Sweet Feed Mill	Livestock & poultry feed	10	0	10
Merit Clothing Co.	Men's suits, topcoats, sport coats, slacks			2,500
Messenger Publishing Co., Inc.	Newspaper publisher	14	5	19
R. & T. Bakery	Bakery products	9	7	16
P. & M. Co.	Lamp shades	5	25	30
Pet Milk Co.	Evaporated milk, ice cream mix	271	16	287
Polynesian Arts, Inc.	Ceramic lamp bases	91	80	171
West Kentucky Rendering Co.	Inedible grease, tankage, hides	3	0	3

Unionization

Amalgamated Clothing Workers of America, Local 607, is the only union represented in Mayfield.

## TRANSPORTATION

### Railroads

Mayfield is served by the Mississippi Division of the Illinois Central Railroad Company operating between Louisville and Fulton. Switching service is provided daily, except Sunday, with 2 team tracks for 20 cars. The average number of inbound carloads per month is 205, and the average number of outbound loads per month is 210. These shipments consist mainly of clay, grain, brick and lumber. Railway Express delivery and pick-up service is available.

To	Arrive (days)	To	Arrive (days)
Atlanta, Ga.	4	Louisville, Ky.	1
Birmingham, Ala.	3	Los Angeles, Calif.	7
Chicago, Ill.	3	Nashville, Tenn.	3
Cincinnati, Ohio	3	New Orleans, La.	4
Cleveland, Ohio	4	New York, N. Y.	5
Detroit, Mich.	5	Pittsburgh, Pa.	4
Knoxville, Tenn.	4	St. Louis, Mo.	4

### Highways

Mayfield is served by U. S. Highway 45 and State Routes 58, 80, 121, 440, 303, and 381. The transportation map on the following page shows railroads, major highways, navigable waterways and recreation areas in Kentucky.

Truck Lines. Common carrier service is provided Mayfield by Arnold Ligon Truck Line, Inc., Madisonville; Harper Truck Service, Paducah; Hayes Freight Lines, Inc., Indianapolis, Indiana; TIME, Inc., Lubbock, Texas; and Viking Freight Co., St. Louis, Missouri.

To	Arrive (days)		To	Arrive (days)	
	TL	LTL		TL	LTL
Atlanta, Ga.	1	2	Birmingham, Ala.	1	2
Chicago, Ill.	1	2	Cincinnati, Ohio	1	2
Cleveland, Ohio	1	2	Detroit, Mich.	1	2
Knoxville, Tenn.	1	2	Louisville, Ky.	1	1
Los Angeles, Calif.	4	5	Nashville, Tenn.	1	1
New Orleans, La.	1	2	New York, N. Y.	2	3
Pittsburgh, Pa.	2	3	St. Louis, Mo.	1	1



Bus Lines. Mayfield is served by Western Kentucky Stages, operating between Mayfield and Clarksville, Tennessee; Brooks Bus Lines, operating between Fulton, and Detroit; and Southeastern Greyhound Lines.

Table 5. Highway Distances from Mayfield, Kentucky

To	Miles	To	Miles
Atlanta, Ga.	390	Lexington, Ky.	275
Birmingham, Ala.	328	Louisville, Ky.	247
Chicago, Ill.	410	Nashville, Tenn.	142
Cincinnati, Ohio	368	New York, N. Y.	1,013
Detroit, Mich.	584	Pittsburgh, Pa.	648
Knoxville, Tenn.	341	St. Louis, Mo.	195

### Airways

The Mayfield-Graves County Airport, located about 2 miles east of Mayfield on Kentucky Route 58, has one runway, 3,400' x 100' and is surfaced to CAA specifications to handle twin engine aircraft.

Barkley Field, a commercial airport, is 7 miles west of Paducah on U. S. 60. It is served by Delta-C & S and Ozark Airlines with regular daily flights.

### UTILITIES

#### Electricity

Electricity is supplied Mayfield by the Mayfield Electric and Water Systems. The source of supply is TVA with a two-way 66,000 volt transmission line. The primary voltage in the city is 12,000-4160Y; secondary voltage is 120-240-440, all 60 cycles, AC single or three phase. Electric rates are as follow:

#### Residential Electric Rate:

First	75 kwh per month	2.5 c per kwh
Next	100 kwh per month	1.5 c per kwh
Next	225 kwh per month	1. c per kwh
Next	750 kwh per month	.4 c per kwh
Excess	1,150 kwh per month	.75 c per kwh

#### Commercial and Industrial Electric Rates:

Availability. Available to commercial, industrial, governmental and other customers whose requirements are limited to firm power except those to whom service is available under the Residential or Street Lighting Schedules.

Character of Service. Alternating current, single or three-phase, 60 cycles. Power sold under A and B below will be delivered at a voltage available in the vicinity or agreed to by Distributor. Power sold under C below will be delivered at transmission voltage (44 kv or above) or, if such transmission voltage is not available, at the highest voltage available in the vicinity, unless at the customer's request a lower standard voltage is agreed upon.

Rate

A. If the customer's demand for the month is less than 50 kilowatts:

Demand Charge:

First 10 kilowatts of demand per month, no demand charge  
 Excess over 10 kilowatts of demand per month, at \$0.80 per kilowatt

Energy Charge:

First	200 kilowatt-hours per month at 2.5 cents per kwh
Next	300 " " " " " 1.5 " " "
Next	1,000 " " " " " 1.0 cent " "
Next	8,500 " " " " " 0.7 " " "
Additional energy	0.45 " " "

B. If the customer's demand for the month is at least 50 kilowatts but not more than 5,000 kilowatts and if the customer's contract demand is 5,000 kilowatts or less:

Demand Charge:

First 100 kilowatts of demand per month, at \$0.80 per kilowatt  
 Excess over 100 kilowatts of demand per month, at \$1.00 per kilowatt

Energy Charge:

First	10,000 kilowatt-hours per month at 0.7 cent per kwh
Next	30,000 " " " " " 0.45 " " "
Next	60,000 " " " " " 0.4 " " "
Next	400,000 " " " " " 0.3 " " "
Additional energy	0.275 " " "

C. If the customer's demand for the month or contract demand is greater than 5,000 kilowatts:

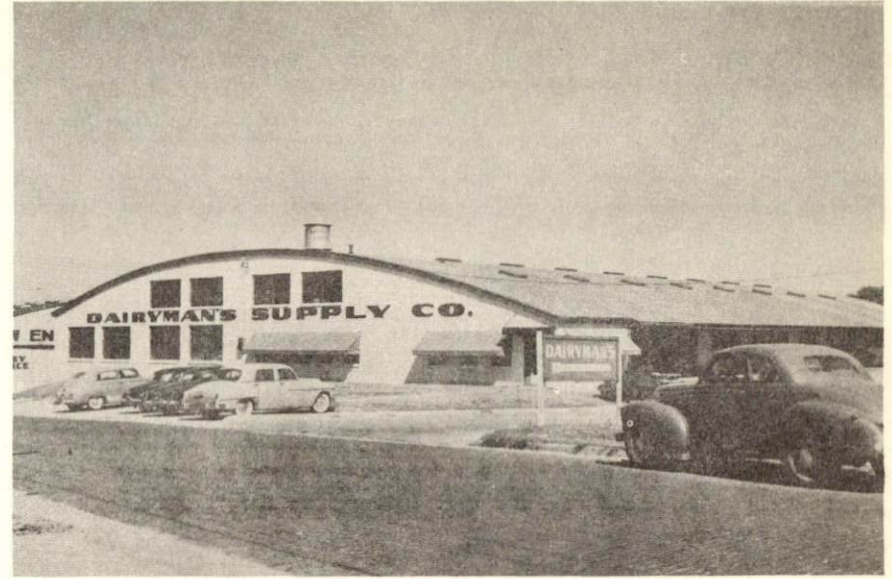
Demand Charge: \$1.00 per month per kilowatt of demand within the customer's contract demand

\$2.00 per month per kilowatt of demand in excess of the customer's contract demand

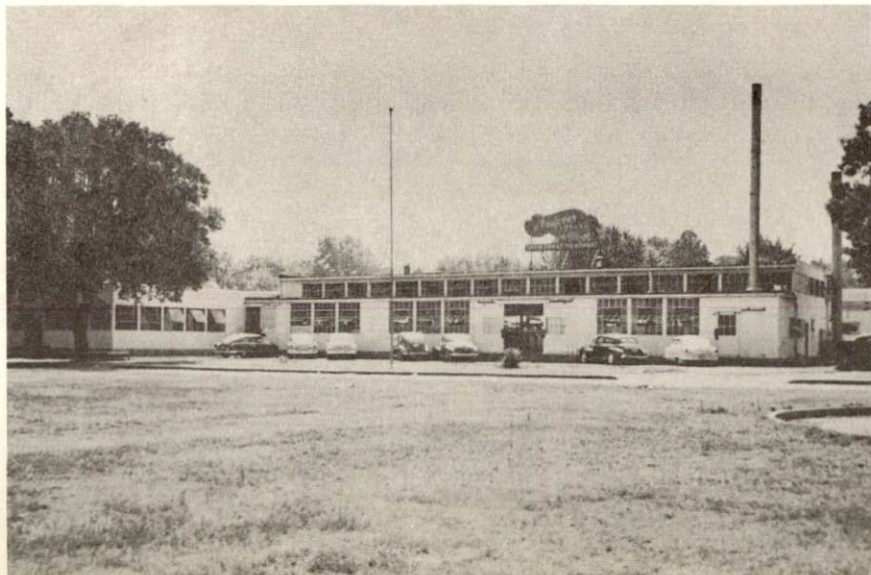




**TOBACCO AUCTION FLOOR**



**MAJOR BUILDING MATERIALS DISTRIBUTOR**



**ANDOVER CLOTHING COMPANY**



**HALL HOTEL**



Facilities Rental: In the event power is delivered at a nominal voltage lower than 44 kv, a rental of 7.5 cents per month per kilowatt of the customer's contract demand will be charged.

Energy Charge: 2.75 mills per kilowatt-hour

Fuel Cost Adjustment. The rate for the final block of energy charge in B and C above will be increased or decreased by 0.01 mill per kwh for each full 0.1 cent or major fraction thereof that the average cost per million Btu of all coal received by TVA at its steam plants during the last six months ending with June or December exceeds 19 cents or is less than 17 cents, respectively.

### Natural Gas

Western Kentucky Gas Company distributes natural gas in Mayfield. The source of supply is Texas Gas Transmission Corporation. The transmission line is 6 inches and the distribution lines are 2 and 4 inches. Pressure is maintained at 15 psi for distribution, with a Btu content of 1,000. Specific gravity is .60.

General Gas Service:

Availability. This schedule of rates is available for gas service to all users on existing mains of the Company's gas distribution system.

Character of Service. Gas supplied under this rate schedule shall be natural gas with a heating value of not less than 1,000 Btu per cubic foot supplemented when necessary because of extremely cold weather or other supply emergency by mixing therewith manufactured gas with a heating value of not less than 1,000 Btu per cubic foot.

Monthly rates:

First	500 cu. ft.	\$1.50 Minimum
Next	2,500 cu. ft.	.1025 per M cu. ft.
Next	7,500 cu. ft.	.0725 per M cu. ft.
Next	40,000 cu. ft.	.0695 per M cu. ft.
All additional	cu. ft.	.0625 per M cu. ft.

### Water

Mayfield's Municipal Electric and Water System supplies water to the city. The source of raw water is four deep wells. Storage facilities for treated water is a 500,000 gallon elevated tank. Pumping capacity is 1,140 gpm, and the average pumping time to meet daily requirements is 12 hours. The average daily use is approximately 835,000 gallons, and the maximum

daily use is approximately 1,000,000 gallons. The distribution lines range from 6 to 12 inches, with the average pressure maintained at 65 psi.

Plans are underway for construction of two additional 300,000 gallon elevated tanks at a cost of approximately \$400,000.

Current Monthly water rates are:

Urban Rates: (All Meter Sizes)

First	2,000 gals.	\$1.40 per M gals.
Next	3,000 gals.	.65 per M gals.
Next	5,000 gals.	.55 per M gals.
Next	15,000 gals.	.425 per M gals.
Next	25,000 gals.	.30 per M gals.
Next	50,000 gals.	.20 per M gals.
Next	100,000 gals.	.18 per M gals.
Next	100,000 gals.	.16 per M gals.
Next	200,000 gals.	.14 per M gals.
Next	500,000 gals.	.12 per M gals.
Over	1,000,000 gals.	.10 per M gals.

Rural Rates: (25% above Urban Rates)

Minimum Charges:

	<u>Urban</u>	<u>Rural</u>
Under 1" meter	\$ 1.40	\$ 1.75
1" to 3/4" meter	3.00	3.75
2" meter	10.00	12.50
3" meter	20.00	25.00
4" meter	30.00	37.50
6" meter	70.00	87.50

Sprinkler System Rates:

4" Connection - under 600 heads	\$48.00 per year
2¢ per head per year for additional heads over 600	
6" Connection - under 600 heads	\$60.00 per year
2¢ per head per year for additional heads over 600	
8" Connection - under 600 heads	\$96.00 per year
2¢ per head per year for additional heads over 600	

10% penalty if not paid on/or before the 10th of the month.

## FUEL

### Fuel Oil

The supply of fuel oil in Kentucky and surrounding states is sufficient to meet the needs of an industry locating in the area.

Current prices of the various grades of fuel oil may be obtained from the Kentucky Department of Economic Development.

### Coal and Coke

The Western Kentucky coal field supplies the area with high grades of bituminous coal. This field produced 30,337,072 tons of coal in 1959. Kentucky produced a total of 64,990,298 tons of coal in that year. 4/

High grade coke is available from nearby sources.

## COMMUNICATIONS

### Postal Facilities

Mayfield has a first class post office with 31 employees. There are 7 city routes, 6 rural routes, and 2 star routes. Mail is received and dispatched five times daily. Postal receipts for 1960 totaled approximately \$266,000.

### Telephone and Telegraph

Southern Bell Telephone and Telegraph Company serves 5,022 Mayfield subscribers with a dial system. Long distance service is described locally as excellent.

Western Union has a local office.

## INDUSTRIAL SITES

Site # 1. This site contains 90 acres of rolling land located approximately 1 1/2 miles north of Mayfield on U. S. Highway 45. The Illinois Central Railroad is nearby. Gas and electricity are available.

Site # 2. This site contains approximately 30 acres of level to rolling land and is located opposite Site # 1 on U. S. Highway 45. The Illinois Central Railroad adjoins the site on the east. Gas and electricity are available.



Site # 3. This site contains approximately 60 acres of level land located at the north edge of the city limits. Access is by a city street. All utilities are available.

Site # 4. This site contains approximately 30 acres of level land located one mile east of Mayfield on State Routes 58 and 564. Electricity is available.

## LOCAL GOVERNMENT AND SERVICES

### Type Government

Mayfield is a third class city governed by a mayor, who is elected for a four-year term, and twelve councilmen, elected for two-year terms.

### Laws Affecting Industry

Exemption to Industry. As provided by state law, Mayfield may allow a five-year property tax exemption to new industry. This exemption cannot be extended beyond the five-year period.

Business Licenses. Occupational and business licenses are required. These vary according to the type of business.

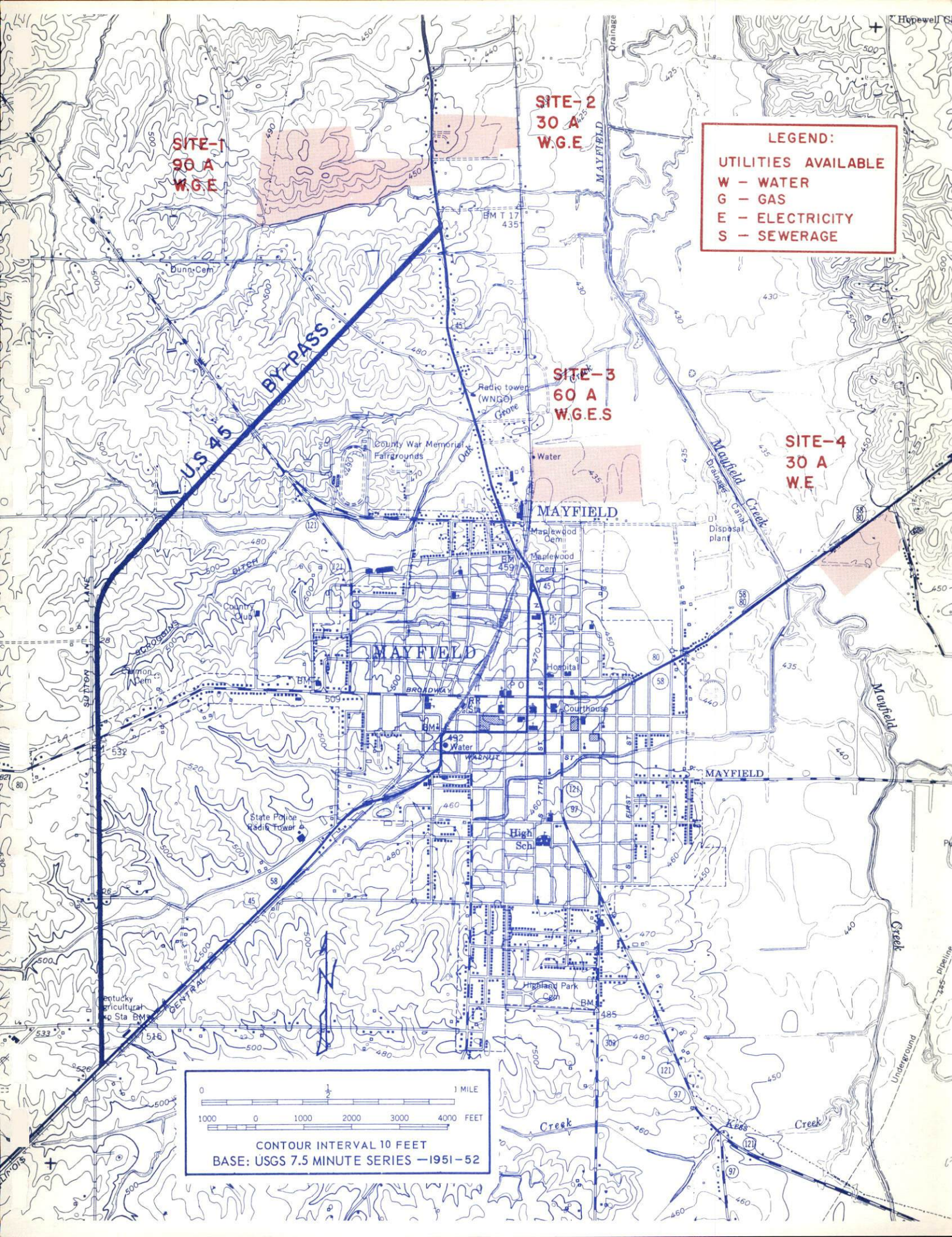
Planning and Zoning. The Mayfield Planning and Zoning commission is working in conjunction with the Division of Planning and Zoning, Department of Economic Development. Accomplishments to date include the following: Subdivision Regulations, Zoning Ordinance, and Major Street Plan.

### City Services

Fire Protection. The Mayfield Fire Department is staffed with a chief, two assistants and thirteen full-time firemen. Motorized equipment consists of three trucks: a 750 gpm pumper equipped with 1,200 feet of 2 1/2 inch hose, 300 feet of 1 1/2 inch hose, 150 feet of 1 inch booster hose, and a 300 gallon booster tank; a 500 gpm pumper equipped with 800 feet of 2 1/2 inch hose, 300 feet of 1 1/2 inch hose, 100 feet of 1 inch booster hose, and a 100 gallon booster tank; a 750 gpm pumper equipped with 800 feet of 2 1/2 inch hose, 300 feet of 1 1/2 inch hose, 150 feet of 1 inch booster line, and a 100 gallon booster tank. The department keeps approximately 1,500 feet of 2 1/2 inch hose on reserve in order to change the hose on each truck every two months. The alarm system is by telephone and siren.

Mayfield has a Class 6 fire insurance rating. The basic insurance rates per \$100 per assessed value for masonry or wooden dwellings located inside the city limits are \$.14 and \$.20, respectively. The rates outside the city limits are \$.42, and \$.62, respectively.





**SITE-1**  
**90 A**  
**W.G.E.**

**SITE-2**  
**30 A**  
**W.G.E.**

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

**SITE-3**  
**60 A**  
**W.G.E.S**

**SITE-4**  
**30 A**  
**W.E.**

**US 45 BY-PASS**

**MAYFIELD**

**MAYFIELD**

**MAYFIELD**

0 1/2 1 MILE  
1000 0 1000 2000 3000 4000 FEET  
**CONTOUR INTERVAL 10 FEET**  
**BASE: USGS 7.5 MINUTE SERIES -1951-52**





INDUSTRIAL SITE NO. 3



Police Protection. The Mayfield Police Department is staffed by one chief, one assistant chief, two desk sergeants, a meter man, and twelve patrolmen. Motorized equipment consists of a 1960 Ford crusier, and a 1958 Buick crusier. Both cars are 2-way radio equipped.

Garbage and Sanitation. Garbage is collected by a private company. Pick-up is daily in the business district and twice a week in the residential areas. The charges are according to volume for business establishments and \$2 per month for residential customers.

Sewerage. The sewerage facilities are maintained and operated by the Mayfield Electric and Water System. Storm and sanitary sewers are separate. The system is operating at approximately 50% of capacity, since the addition of a roughing filter has been completed. The main distribution lines are 8 inches. The system utilizes an activated sludge plant, and sewage is given complete treatment and disposed into Mayfield Creek. Sewerage rates are 65% of the water bill.

### TAXES

Table 6 shows the property taxes applying in Mayfield and Graves County for 1960.

Table 6. Property Tax Rates per \$100 of Assessed Value; Mayfield and Graves County, 1960.		
	<u>Mayfield</u>	<u>Graves County</u>
County	\$ .50	\$ .50
State	.05	.05
City	1.00	
School	2.00	1.50
Other (watershed district)	.50	.50
<b>Total</b>	<b>\$4.05</b>	<b>\$2.55</b>

<u>Ratio of Assessment.</u>	Mayfield	35%
	Graves County	27%
<u>Total Assessment</u>	Mayfield	\$13,000,000.00
	Graves County	\$32,456,977.00
<u>City Income, 1960</u>		\$ 362,719.53
<u>City Expenditures, 1960</u>		\$ 339,140.02
<u>City Bonded Indebtedness</u>		None

Estimated County Budget,  
fiscal year, 1960-61

\$198,671.00

County Bonded Indebtedness

None

## LOCAL CONSIDERATIONS

### Housing

There are an estimated 150 houses for rent and sale, and 60 apartments for rent in Mayfield. The rental range for two and three bedroom houses is \$50 to \$100 per month. Construction cost for two and three bedroom houses is \$8,500 to \$11,000, depending on location and type of materials used.

There are two public housing projects, which will have a total of 140 units upon completion in 1962.

### Health

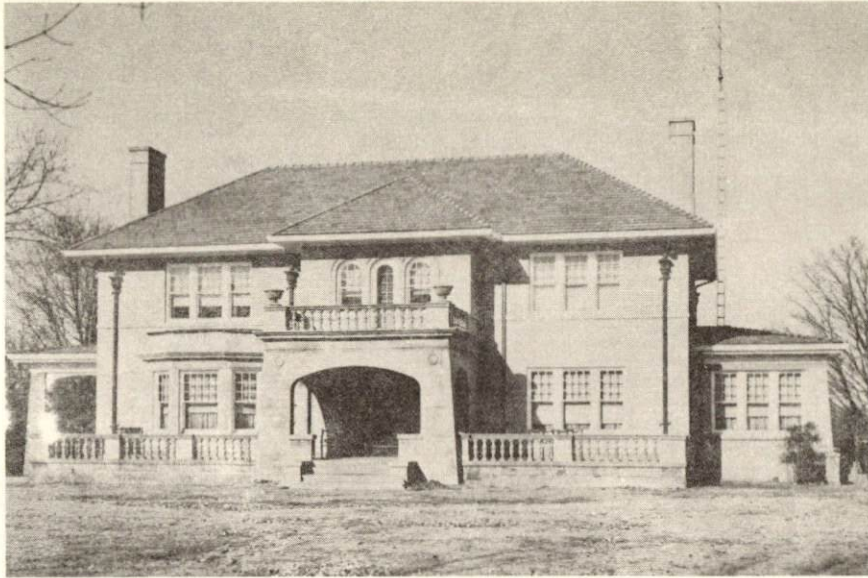
Hospitals. Mayfield is served by the Mayfield Hospital, which has a total of 40 beds; Fuller-Gilliam Hospital, with 35 beds; and Fuller-Morgan Hospital, with 55 beds. All hospitals are equipped with modern equipment.

County Public Health Service. The Graves County Health Department is located in Mayfield. The department is housed in a new, modern building. The department is staffed with a sanitarian, two nurses, one clerk, and a part-time doctor. Services include: communicable disease control, venereal disease control, tuberculosis control, maternity, infant and pre-school health, general sanitation services, adult examinations and health education.

### Education

Graded Schools. The Graves County school system has a total enrollment of 3,035 elementary students and 1,089 high school students. The student-teacher ratio is approximately 33-1 in the elementary grades and 15-1 in high school. In the Mayfield independent system the ratio is approximately 20-1 in high school and 26-1 in the elementary grades. Construction is to begin in the near future on 10 new classrooms at Mayfield High School. The table on the following page shows the enrollment and the number of teachers in Mayfield and Graves County.

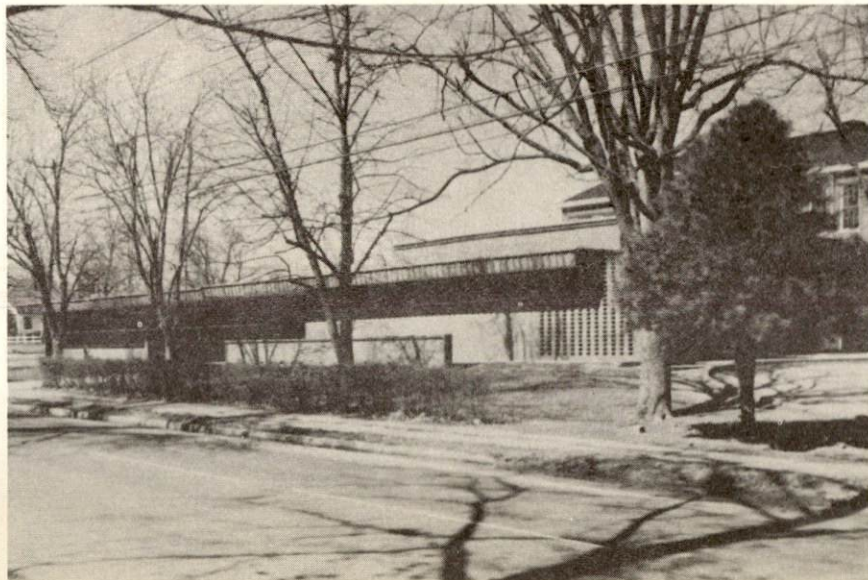




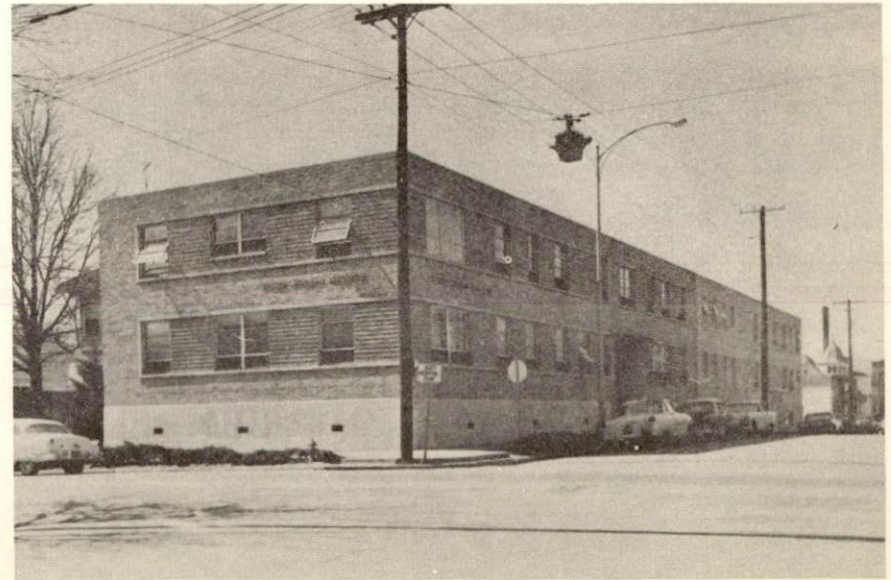
**MAYFIELD - GRAVES OUNTRY LIBRARY**



**VIEW OF DOWNTOWN MAYFIELD**



**ONE OF FOUR NEW ELEMENTARY SCHOOLS**



**ONE OF THREE MODERN HOSPITALS**





**U. S. POST OFFICE, MAYFIELD**



**KENTUCKY - TENNESSEE CLAY COMPANY**



**GRAVES COUNTY COURT HOUSE**



Table 7. Schools, Enrollment and Number of Teachers in Mayfield and Graves County, 1960-61. 5/

System	Enrollment	Number of Teachers
Graves County Elementary (total)	3,035	91
Graves County High (total)	1,089	72
Mayfield Elementary (total)	1,368	51
Mayfield High (total)	505	25
St. Joseph (Par.)	150	6

Vocational Schools. Kentucky's vocational education program utilizes fourteen highly specialized regional schools, which are partly integrated with secondary education. These special area schools prepare Kentuckians for a variety of trade and industrial occupations. Mayfield is served by the Paducah Tilghman Trade School located at Paducah, 26 miles. Courses offered include: auto mechanics, drafting, general industrial electricity, machine shop, woodworking and carpentry.

These trade preparatory courses are normally two years in length. In addition to these, short unit courses for 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 being added as needs arise and facilities permit.

Colleges. Institutions of higher learning in the area include: Murray State College, Murray, 22 miles; Paducah Junior College, Paducah, 26 miles; Bethel College, Hopkinsville, 68 miles; Kentucky Wesleyan College, and Brescia Junior College, Owensboro, 121 miles; and Western Kentucky State College, Bowling Green, 133 miles.

#### Libraries

Library service is provided by the Mayfield-Graves County Library with 12,184 volumes and an annual circulation of 34,727. A bookmobile provides library service to the rural schools and communities.

#### Churches

The following denominations are represented in Mayfield: Baptist, Methodist, Presbyterian, Christian, Church of Christ, Roman Catholic, Episcopal, Assembly of God, Christian Scientist, Church of the Nazarene, Holiness Church, Gospel Mission Holiness to God, Pentecostal Holiness, and Seventh Day Adventist.



## Banks

Statement as of December 31, 1960

	<u>Assets</u>	<u>Deposits</u>
The Exchange Bank	\$ 4,442,096.86	\$3,733,281.02
First National Bank	\$10,739,527.13	\$8,826,643.98
Liberty Savings Bank	\$ 6,268,853.73	\$5,646,541.48

## Hotel and Motel Accommodations

Hall Hotel	69 rooms	Erwin's Motel	16 units
Dutch Mill Motel	20 units	Mayfield Motel	18 units

## Newspapers, Radio and Television

Newspapers. The Mayfield Messenger is daily, except Sunday, with a circulation of 7,100. Newspapers from Louisville, Chicago, Memphis, Nashville, and the midwestern edition of the Wall Street-Journal are received daily.

Radio. Radio reception is from WNGO-AM and FM, located in Mayfield.

Television. Television reception is good from Cape Girardeau, Missouri, Paducah, Kentucky, Harrisburg, Illinois, and Nashville and Memphis, Tennessee.

## Clubs and Organizations

Civic. Kiwanis, Lions, Rotary, Junior Chamber of Commerce, Key Club, Industrial Development Board of Mayfield and Graves County, and Civic Music Association.

Fraternal. American Legion, VFW, Moose, Masonic, Odd Fellows, Disabled American Veterans, and Woodmen of the World.

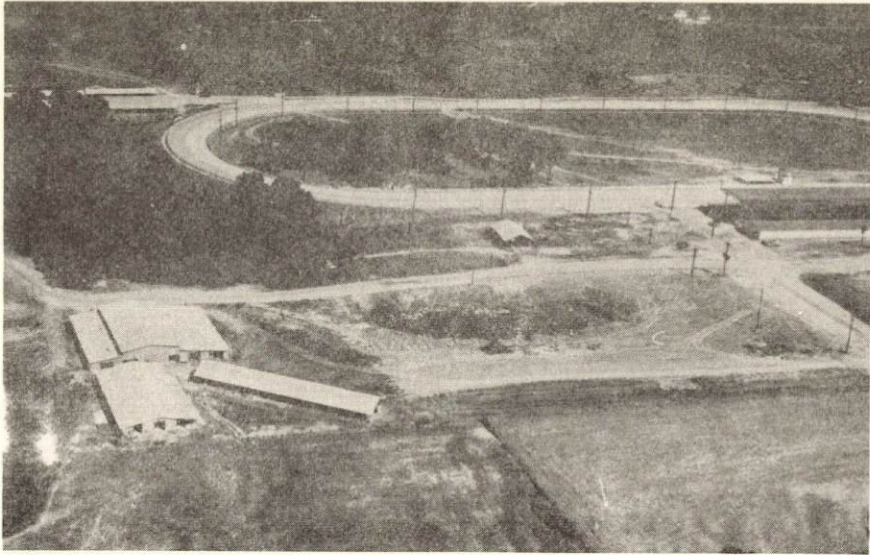
Women's. B&PW, American Legion Auxiliary, VFW Auxiliary, Junior Welfare League, Woman's Club, Music Club, Homemakers Club, Eastern Star, Beta Sigma Phi, Mentor Club, UDC, and PTA.

Youth. Boy Scouts, Girl Scouts, FFA, FHA, Kentucky Future Retailers Association, and the Barn Teen-age Youth.

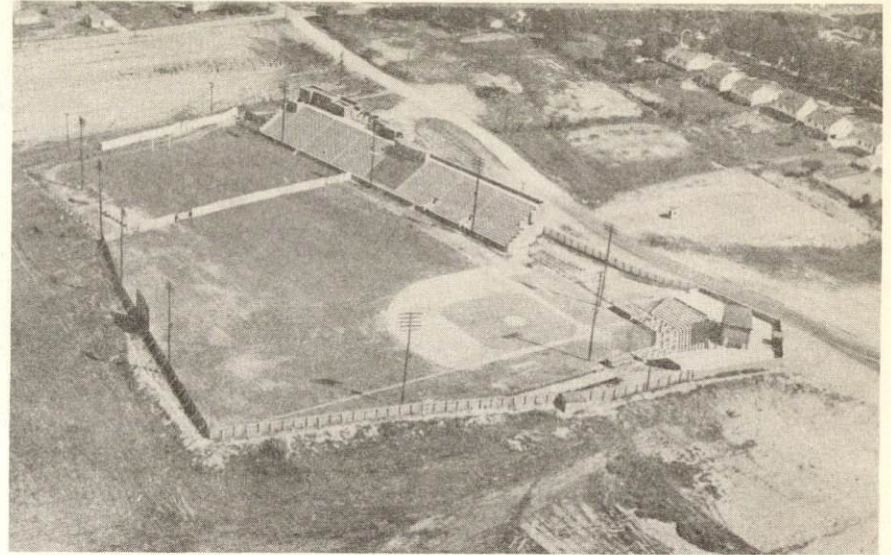
## Recreation

Mayfield has one full-time recreation supervisor and 5 supervised city playgrounds. Summer recreational programs include: Junior baseball leagues,

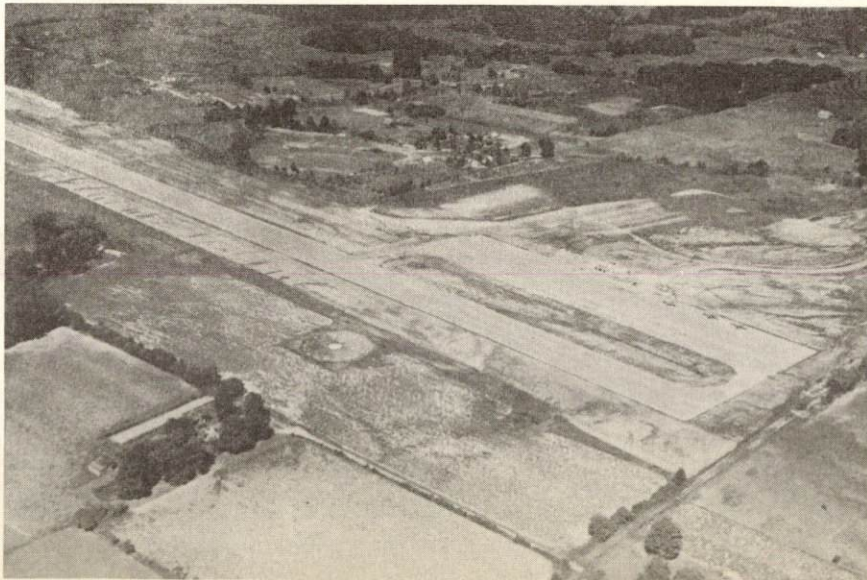




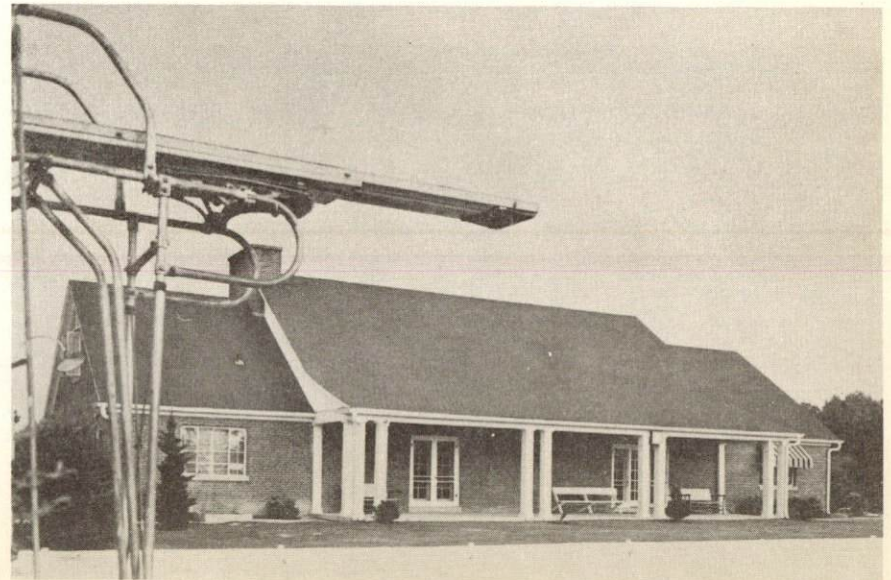
**MAYFIELD - GRAVES COUNTY WAR MEMORIAL  
FAIRGROUNDS AND RACE TRACK**



**ATHLETIC FIELDS**



**MAYFIELD - GRAVES COUNTY AIRPORT**



**MAYFIELD GOLF AND COUNTRY CLUB**



adult softball leagues, a story-telling program for the youngsters, square and tap dancing classes, handicraft groups, swimming instruction, track meets, and a fishing derby. The winter activities include: elementary school football leagues, elementary and junior high school basketball leagues, and bowling leagues for junior high and high school students. The Cardinal Lanes Bowling Alley, with 32 lanes, and the American Legion Bowling Alley, with 8 lanes, provide league bowling.

Mayfield has two theaters and one drive-in theater. Mayfield Golf and Country Club has a 18-hole golf course, a lake for fishing, and a swimming pool. The South Highland Country Club has an 8-hole golf course and a swimming pool.

Other projects under consideration include: completion of a rifle range, beautification of the Memorial Park grounds, establishment of a fishing and picnic area and construction of a nine-hole short iron golf course.

Area recreation facilities include: Kentucky Lake State Park, 28 miles, a 1,400 acre park with 2,300 miles of lake shoreline and facilities for swimming, boating, docking, camping and fishing; Kentucky Dam Village, 30 miles, with facilities for swimming, camping, fishing, boating and docking. Tourist accommodations are numerous and include cabins, lodges and hotel facilities.

#### Community Improvements

Community improvements during the past few years include the following: several store fronts have been painted, vacant lots mown; several streets resurfaced, fire hydrants painted; and two new public housing projects, which will have a total of 140 units upon completion in 1962.

## NATURAL RESOURCES

### Agricultural Products

In 1954 there were 3,763 farms in Graves County covering a total of 296,663 acres and averaging 82.8 acres per farm. The following table shows some agricultural statistics for the Graves County area and Kentucky.

Crops	Acres Harvested	Yield per Acre	Total Production
6/			
<b>Table 8. Agricultural Statistics for Graves County Area* and Kentucky, 1958</b>			
<u>Corn:</u>			
Graves Co. Area (bu)	115,300	43.0	4,949,000
Kentucky (bu)	1,501,000	49.0	73,549,000
<u>Wheat:</u>			
Graves Co. Area (bu)	8,600	19.5	167,800
Kentucky (bu)	168,000	23.5	3,948,000
<u>Soybeans:</u>			
Graves Co. Area (bu)	11,200	23.0	253,500
Kentucky (bu)	155,000	24.5	3,798,000
<u>Burley Tobacco:</u>			
Graves Co. Area (lbs)	1,310	1,105.5	1,443,000
Kentucky (lbs)	199,000	1,510.0	300,490,000
<u>Alfalfa Hay:</u>			
Graves Co. Area (tons)	2,450	2.5	6,100
Kentucky (tons)	305,000	2.3	702,000
<u>Clo-Tim Hay:</u>			
Graves Co. Area (tons)	17,900	1.4	25,890
Kentucky (tons)	515,000	1.3	721,000
<u>Lespedeza Hay:</u>			
Graves Co. Area (tons)	47,200	1.5	69,430
Kentucky (tons)	698,000	1.3	942,000

Livestock	Number on Farms as of January 1, 1959
<u>All cattle and calves:</u>	
Graves Co. Area	101,200
Kentucky	1,843,000
<u>Milk cows:</u>	
Graves Co. Area	33,200
Kentucky	628,000
<u>Sheep:</u>	
Graves Co. Area	8,140
Kentucky	604,000

\* Graves County area includes Graves and the surrounding counties of Hickman, Calloway, Carlisle, McCracken, and Marshall.



## Forests

There are approximately 72,000 acres of forested land in Graves County covering 20% of the total land area. The principal types of trees are oak, hickory, yellow poplar and sweet gum.

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

## Minerals

The principal mineral resources of Graves County consist of clay and sand and gravel. Small amounts of lignite occur locally, but it has no commercial significance. Total value of mineral production in 1959 amounted to \$1,577,045. (Mineral Yearbook, 1959)

Clay. Graves County is well known for its clays which include "ball," "sagger," "wad," and other high grade ceramic types. Other clays of commercial value include absorbent clay (Porter's Creek clay formation) and surficial clay. The latter has been worked locally for the manufacture of brick. The clay industry is well developed in the vicinity of Viola, Hickory, Mayfield and Pryorsburg. In 1959, the County produced 118,213 tons from eight mines. (Ky. Dept. of Mines and Minerals)

Sand and Gravel. Sands and gravels are widespread throughout the County. Their principal use is for roadway construction. The State highway department mined 79,000 tons of paving gravel in 1959. (Mineral Yearbook, 1959)

Special Sands: The presence of sands, suitable for molding and other uses, have been reported. Additional work needs to be done, however, to determine their commercial importance.

In 1959 Kentucky ranked 10th in the nation in the value of minerals produced. Total production was valued at \$416,391,000 and the principal minerals in order of value were coal, petroleum, stone, and natural gas. Among the States, Kentucky ranked second in ball clay and fluorspar production and third in bituminous coal output.

Table 9. Kentucky Mineral Production in 1959		7/
Mineral	Unit	Quantity
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) Quantity not canvassed.

(2) Preliminary figures.

### Water

Surface Water: Graves County is drained principally by the headwaters of Obion and Mayfield creeks and West Fork Clark River. The average discharge (USGS) of Obion Creek at Pryorsburg and Mayfield Creek at Lovelaceville are 30.4 cfs (3 years' record) and 241 cfs (16 years' record), respectively.

Ground Water: Ground water constitutes the chief source of water for public and industrial uses. The occurrence of ground water is from rocks of the Tertiary system. This is summarized in Hydrologic Investigations Atlas HA-10 (USGS) as follows:

#### TERTIARY SYSTEM

##### Eocene Series

"Although the outcrop area is small, sandbeds of this unit yield enough water for public, industrial, irrigational, and domestic



use to almost all wells that penetrate them in the Jackson Purchase region, both in the outcrop area and also where covered by younger sediments. Yields as great as 1,400 gpm to drilled wells are reported, and yields of several hundred gallons per minute are common."

#### Pliocene (?) Series

"Although the outcrop area covers a large part of the Jackson Purchase region, the Pliocene (?) gravels (Lafayette formation of former usage) occurs as a relatively thin mantle of terrace deposits over the older sediments. The thickness of the gravels ranges from less than a foot to about 65 feet. The gravels yield enough water for domestic use to most dug or large-diameter bored wells in the outcrop area; but do not yield large quantities of water for public and industrial use."

Because of local variation, 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 series.

#### MARKETS

Retail sales in Graves County were \$25,932,000 in 1958. 8/ Per capita income was \$1,254 in Graves County in 1957. 9/

Kentucky and the seven adjoining states make up one-fourth 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; and 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. 10/

#### CLIMATE

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

Winter is 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 per cent of the year, and increases to 60 per cent 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.



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## 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 Building	Appendix F
Instructions for Filing Articles of Incorporation	Appendix G
Cooperating State Agencies	Appendix H



## HISTORY

The history of Mayfield and Graves County really began in the fall of 1818 at a conference of Chickasaw Indian chieftains and United States Government agents, held near an Indian village on the banks of Mississippi's Tombigbee River. The Indians finally agreed to surrender to the white man his tribal holdings in Kentucky and Tennessee--the region between the Tennessee and the Mississippi Rivers. The south and north boundaries were to be a line drawn across northern Mississippi and the Ohio River. In return, the United States pledged to the Indians a sum total of \$300,000 and an assortment of gifts. In the center of the Kentucky section of this real estate (called the Jackson Purchase) a tiny community sprang up about 1820, called Mayfield (named after a nearby waterway, Mayfield's Creek, in turn named after a certain George Mayfield). The first permanent resident of Mayfield was John Anderson. The early 1820's saw more settlers reach the state's western boundary (from upper Kentucky, middle Tennessee, North Carolina, Virginia, New England, Pennsylvania, and Ohio-via the Ohio and Cumberland Rivers and overland trails). The racial stock of Mayfield's early citizenry was overwhelmingly Anglo-Saxon, but the typical frontier Scotch-Irish element was also represented.

In December, 1823, Mayfield received its official designation as the permanent seat of justice for Graves County. In early 1824, legal proceedings were transferred from William Edwards' tavern to the first crude log courthouse. By 1825, town trustees had diagrammed five intersecting streets, and the new town was on its way.

The years between the early settlement of Mayfield and the Civil War were times of progress and growth. Schools were built, churches organized, rough frontier houses replaced by sturdier and more beautiful homes. By 1854, the first railroad, the New Orleans and Ohio, reached the city from Paducah. Large tobacco warehouses were built in west Mayfield to accommodate the county's annually bountiful crop of the staple. Roads running east and west joining Mayfield to great inland river systems were enlarged and improved, and by the Civil War, the town could well claim the title, "The Hub of the Purchase." In 1859, Mayfield's first bank appeared, a branch of the bank of Ashland; the following year witnessed the organization of the first textile industry, the Woolen Mills.

With the advent of the Civil War development in Mayfield came to a halt. The city furnished many troops to both the Confederacy and the Union. Military occupation by the Union army began early in 1862 and lasted practically throughout the War. In 1864, it endured for sixty days the dictatorial rule of Union General E. A. Paine, whose period of command was vividly described as the "Reign of Terror".

After the War and the difficult Reconstruction period following, the antebellum progress of Mayfield was gradually revived. Many improvements were made during the 1870's, such as new residential districts, a new courthouse, and a new jail. The president of Mayfield's second bank (The First National, organized in 1875) led the campaign to establish a Christian Church-supported college in Mayfield; in 1886, the West Kentucky College opened its doors. In 1874, Mayfield became the first legally "dry" city in the state.

In 1885, the population of Mayfield was estimated 3,000. In 1891, the local clay industry was started; the next year, Mayfield gained electric lights and a water system. In 1899, the Mayfield Pants Factory began operations as the city's second textile industry; it eventually became the Merit Clothing Company. Also in 1899, Colonel Henry Wooldridge died and left Mayfield with its unique tourist attraction in Maplewood Cemetery.

The twentieth century had witnessed a rapid rise in the tobacco industry. By 1920, Mayfield had become the largest exporter of the dark leaf in the world. Newly-built churches and schools testify to the high regard and great value which Mayfieldians place in such institutions.



## Appendix B

Covered Employment by Major Industry Division Graves County, Kentucky				
Industry, September, 1960	Graves County		Kentucky	
	Number	Per cent	Number	Per cent
All Industries	5,200	100.0	456,188	100.0
Mining & Quarrying	69	1.3	33,672	7.3
Contract Construction	221	4.2	37,503	8.2
Manufacturing	3,042	58.5	172,028	37.7
Food and kindred products	260	5.0	26,979	5.9
Tobacco	47	.9	10,603	2.3
Clothing, tex. & leather	2,380	45.7	26,586	5.8
Lumber & furniture	165	3.1	14,995	3.2
Printing, pub. and paper	52	1.0	10,302	2.2
Chemicals, petroleum, coal & rubber	0	---	13,632	2.9
Stone, clay & glass	120	2.3	6,222	1.3
Primary metals	0	---	9,120	1.9
Machinery, metal & equip.	14	.2	51,219	11.2
Other	4	.07	2,368	.5
Transportation, Communication & Utilities	263	5.0	33,704	7.3
Wholesale & Retail Trade	1,095	21.0	120,282	26.3
Finance, Ins. & Real Estate	134	2.5	20,138	4.4
Services	360	6.9	36,976	8.1
Other	16	.3	1,885	.4

## Appendix C

## Economic Characteristics of the Population for Graves County and Kentucky, 1950

Subject	Graves County		Kentucky	
	Male	Female	Male	Female
Total Population	15,492	15,872	1,474,987	1,469,819
EMPLOYMENT STATUS				
Persons 14 years old & over	11,581	12,155	1,039,654	1,048,459
Labor force	9,157	3,622	799,094	214,162
Civilian labor force	9,153	3,622	777,155	213,916
Employed	8,835	3,485	748,658	206,328
Private wage & salary	3,983	2,995	437,752	156,377
Government workers	396	240	45,354	28,787
Self-employed	4,245	183	235,407	15,104
Unpaid family workers	211	67	30,145	6,060
Unemployed	318	137	28,497	7,588
Experienced workers	315	133	28,082	7,281
New workers	3	4	415	307
Not in labor force	2,424	8,533	240,560	834,297
Keeping house	35	6,791	5,495	665,564
Unable to work	958	567	70,583	38,564
Inmates of institutions	21	3	14,764	7,223
Other and not reported	1,410	1,172	149,718	122,946
14 to 19 years old	935	860	84,410	85,890
20 to 64 years old	293	210	47,447	28,952
65 and over	182	102	17,861	8,104
MAJOR OCCUPATION GROUP OF EMPLOYED PERSONS				
All employed	8,835	3,485	748,658	206,328
Professional & technical	295	242	34,405	25,410
Farmers & farm mgrs.	3,304	34	169,728	2,264
Mgrs., officials & props.	552	76	57,432	9,706
Clerical & kindred wkrs.	260	360	33,228	47,520
Sales workers	506	219	35,141	20,534
Craftsmen and foremen	1,041	69	107,292	3,096
Operatives & kindred wkrs.	1,386	1,891	152,280	37,609
Private household wkrs.	28	236	1,584	21,408
Service workers	272	213	30,522	28,000
Farm laborers, unpaid fam.	202	18	29,165	3,260
Farm laborers, other	390	11	38,358	788
Laborers, ex. farm & mine	471	27	49,848	1,843
Occupation not reported	128	89	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 MAYFIELD, GRAVES COUNTY, KENTUCKY

Month	Temperature Norm 1/	Total Prec. Norm 1/	Average Relative Humidity Readings 2/	
	Degrees Fahrenheit	Inches	6:30 AM	6:30 PM (CST)
January	36.7	4.71	80	68
February	40.1	3.35	79	65
March	49.4	4.84	77	59
April	58.3	4.41	75	55
May	67.5	4.12	79	56
June	75.5	3.73	81	58
July	79.1	3.88	82	54
August	78.0	3.48	85	59
September	72.1	3.07	85	58
October	68.9	2.98	84	54
November	48.5	3.73	79	60
December	39.8	3.99	81	70
Annual Norm	58.8	46.29		

1/ Station Location: Mayfield, Graves County, Kentucky

2/ Station Location: Cairo, Illinois

Length of record - 6:30 AM readings - 64 years; 6:30 PM readings - 34 years

Days Cloudy or Clear: 113 days clear, 119 days partly cloudy, 133 days cloudy.

Per cent of Possible Sunshine: (22 years of record) - 65 per cent.

Days with Precipitation over 0.01 Inch: (80 years of record) - 116 days.

Days with 1.0 or More Snow, Sleet, Hail: (67 years of record) - 3 days.

Days with Thunderstorms: (67 years of record) - 7 days.

Days with Heavy Fog: (46 years of record) - 7 days.

Prevailing Wind: (80 years of record) - South

Seasonal Heating Degree Days: (51 years of record) Approximate long-term means - 3,810 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</u> <u>(Par Value)</u>	<u>Rate Per Share</u> <u>(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 <sup>1/</sup>	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 <sup>2/</sup>	.50	Full	Full	Full

<sup>1/</sup> 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.

<sup>2/</sup> 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.

MAJOR 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</u> the deduction of Federal individual income tax payments, which is reduced by a tax credit of \$20 for each exemption. (Effective January 1, 1961, individual income taxes were reduced by an average of 40%.)	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 per cent of current market value.	Local rates vary within limits imposed by law.									
Machinery & Equipment	Fifty cents on each \$100 of assessed valuation. The average assessment ratio is approximately 33 per cent 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 per cent 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 per cent retail sales and use tax with broad exemptions for industry.	None									
Intangible Property	The assessment ratios and tax rates per \$100 of assessed value for the various classes of intangible property are as follow: <table border="0" style="margin-left: 20px;"> <tr> <td>Bank Deposits</td> <td>100%</td> <td>1/10 of 1¢</td> </tr> <tr> <td>Stocks &amp; Bonds</td> <td>100%</td> <td>25¢ per \$100</td> </tr> <tr> <td>Accounts Receivable</td> <td>85%</td> <td>25¢ per \$100</td> </tr> </table>	Bank Deposits	100%	1/10 of 1¢	Stocks & Bonds	100%	25¢ per \$100	Accounts Receivable	85%	25¢ per \$100	No local taxing jurisdiction allowed to impose a property tax on intangible property.
Bank Deposits	100%	1/10 of 1¢									
Stocks & Bonds	100%	25¢ per \$100									
Accounts Receivable	85%	25¢ per \$100									



KENTUCKY REVISED STATUTES  
1948

103.200 - 103.280

INDUSTRIAL BUILDINGS FOR CITIES GENERALLY

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

103.210 Issuance of Bonds. In order to promote the reconversion to peace-time economy, to relieve the conditions of unemployment, to aid in the rehabilitation of returning veterans and to encourage the increase of industry in this state, any city may borrow money and issue negotiable bonds for the purpose of defraying the cost of acquiring any industrial building, either by purchase or construction, but only after an ordinance has been adopted by the legislative body of the city specifying the proposed undertaking, the amount of bonds to be issued, and the maximum rate of interest the bonds are to bear. The ordinance shall further provide that the industrial building is to be acquired pursuant to the provisions of KRS 103.200 to 103.280.

103.220 Interest on Bonds; terms. (1) The bonds may be issued to bear interest at a rate not to exceed six percent per annum, payable either annually or semi-annually, and shall be executed in such manner and be payable at such times not exceeding twenty-five years from date thereof and at such place or places as the city legislative body determines.

(2) The bonds may provide that they or any of them may be called for redemption prior to maturity, on interest payment dates not earlier than one year from the date of issuance of the bonds, at a price not exceeding 103 and accrued interest, under conditions fixed by the city legislative body before issuing the bonds.

103.230 Bonds negotiable; disposal; payable only from revenue. Bonds issued pursuant to KRS 103.200 to 103.280 shall be negotiable. If any officer whose signature or countersignature appears on the bonds or coupons ceases to be such officer, before delivery of the bonds, his signature or countersignature shall nevertheless be valid and sufficient for all purposes the same as if he had remained in office until delivery. The bonds shall be sold in such manner and upon such terms as the city legislative body deems best, or any contract for the acquisition of any industrial building may provide that payment shall be made in such bonds. In no event shall any bonds be negotiated on a basis to yield more than 6% except as provided in subsection (2) in KRS 103.220. The bonds shall be payable solely from the revenue derived from the building, and shall not constitute an indebtedness of the city within the meaning of the Constitution.

It shall be plainly stated on the face of each bond that it has been issued under the provisions of KRS 103.200 to 103.280 and that it does not constitute an indebtedness of the city within the meaning of the constitution.

103.240 Use of proceeds of bonds. All money received from the bonds shall be applied solely for the acquisition of the industrial building, and the necessary expense of preparing, printing and selling said bonds, or to advance the payment of interest on the bonds during the first three years following the date of the bonds.

103.250 Receiver in case 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.